

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

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

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

**RECEIVER'S MOTION RECORD
VOLUME IV of IV
(Returnable March 6, 2015)**

March 3, 2015

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

Eric Golden LSUC#38239M
(416) 593-3927 (Tel)
(416) 593-5437 (Fax)

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

TO: Receivership Service List

INDEX

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

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

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

I N D E X

Tab

VOLUME I

1. Notice of Motion returnable March 6, 2015
- A. Draft Order
- B. Receivership Service List

VOLUME II

2. Sixth Report of the Receiver
- A. Amended and Restated Appointment Order dated September 27, 2011
- B. Endorsement and ALUs Settlement Approval Order of Justice Mesbur dated September 10, 2013

- C. Endorsement of Justice Mesbur dated December 13, 2013
- D. Order of Justice Mesbur dated December 13, 2013
- E. Notice of Appeal dated February 3, 2014 of the December 13, 2013 Order of Justice Mesbur
- F. Endorsement of Justice Kiteley dated January 9, 2014
- G. Endorsement and Order of Justice Brown dated February 6, 2014
- H. Notice of Appeal dated February 3, 2014 of the February 6, 2014 Order of Justice Brown
- I. Corporate Profile Report for 2383431 Ontario Inc.
- J. Parcel Register for the Rose of Sharon Property prepared on May 16, 2014
- K. Priority of Mortgage Registrations
- L. Transfer of Charge of the Second Mortgage from IWOK Corporation to Morrison Financial Services Limited and Transfer of Charge of the Second Mortgage from Morrison Financial Services Limited to 2383431 Ontario Inc.
- M. Email from Law of Office of Adeyinka Oyenubi dated September 24, 2013 including letter dated August 30, 2013
- N. Email and letter from Law of Office of Adeyinka Oyenubi dated October 17, 2013
- O. Schedule of Unit Priority
- P. Timetable in respect of the Motion to Vary set out by Justice Brown on May 1, 2014

VOLUME III

- 3. Seventh Report of the Receiver
 - A. Amended and Restated Appointment Order dated September 27, 2011
 - B. Endorsement of the Court of Appeal for Ontario dated July 7, 2014 re Appeal of 2383431 Ontario Inc. of the Order of Justice Mesbur dated December 13, 2013
 - C. Endorsement of the Court of Appeal for Ontario dated July 7, 2014 re Appeal of Unimac Group Ltd. of the Order of Justice Brown dated

February 6, 2014

- D. Schedule of 42 Settlement Units
- E. Schedule of 48 Peoples Priority Units
- F. Summary of Deficiencies Identified in the Building Audit Report Prepared by Norman Lee & Associates Inc. Delivered March 2012
- G. Affidavit of Gyung Guen Kim sworn March 3, 2015 and copies of Notices to Tenants, Demands for Particulars of Tenancy Agreement and Notices of Rental Attornment delivered to each of the occupants of the Occupied Units
- H. Summary Statement of Income for the Period January 1 to December 31, 2014 for the Nursing Home
- I. Confidential Appendix – Minutes of Settlement made as of February 2, 2015, Offer to Settle the Construction Lien dated January 21, 2015 and the Receiver's Analysis of Lien Settlement
- J. Copy of the Absolute Assignment of the Construction Lien against the Property by Unimac Group Ltd. to Trisura Guarantee Assurance Company
- K. Receiver's Interim Statement of Receipts and Disbursements for the period September 28, 2011 to November 30, 2014

VOLUME IV

- 4. Affidavit of Hartley Bricks sworn March 2, 2015
 - A. Summary of accounts issued by the Receiver of Rose of Sharon for period November 1, 2013 to November 30, 2014
 - B. Copies of accounts of the Receiver for period November 1, 2013 to November 30, 2014 with detailed descriptions of activities, number of hours worked, applicable hourly rates and totals
- 5. Affidavit of Chad Kopach sworn March 3, 2015
 - A. Blaneys Legal Costs Summary
 - B. Blaneys Legal Account dated November 30, 2013
 - C. Blaneys Legal Account dated December 31, 2013
 - D. Blaneys Legal Account dated January 31, 2014

- E. Blaneys Legal Account dated February 28, 2014
- F. Blaneys Legal Account dated March 31, 2014
- G. Blaneys Legal Account dated April 30, 2014
- H. Blaneys Legal Account dated May 31, 2014
- I. Blaneys Legal Account dated June 30, 2014
- J. Blaneys Legal Account dated July 31, 2014
- K. Blaneys Legal Account dated September 30, 2014
- 6. Affidavit of Christopher Stanek sworn February 26, 2015
- A. Gowlings Legal Account from December 31, 2013 to December 31, 2014
- B. Gowlings Legal Costs Summary
- 7. Affidavit of Mervyn D. Abramowitz sworn February 26, 2015
- A. KRMC Legal Account dated March 25, 2014
- B. KRMC Total Billed and Estimated Time & Disbursements

TAB 4

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

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

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

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

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

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

SWORN before me at the City of
Toronto, in the Province of Ontario, on
March 2, 2015



Commissioner for Taking Affidavits

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

)
)
)
)



HARTLEY M. BRICKS

EXHIBIT “A”

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

Exhibit "A"

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

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

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

EXHIBIT “B”

Deloitte.

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

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

This is Exhibit "10" referred to
in the Affidavit of Hartley Bricks
Sworn before me this 2nd day of
March, 2015
A Commissioner, etc. *AK*

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

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

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

HST Registration No: 122893605

Invoice #26

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

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

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

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

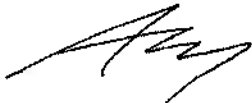
Date	Professional	Description
		status of the Priority Motion; review of correspondence from C. Stanek regarding Trisura.
12/19/2013	Bricks, Hartley	Conference call with C. Prophet, H. Murray and E. Golden to discuss Trisura issues with recent court order and other matters; review and execute disbursements;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

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

Summary of Fees

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

Payable upon receipt to: Deloitte Restructuring Inc.



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

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

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

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

Please reference the invoice number listed above when wiring funds.

We accept payment by cheque, wire, Electronic Funds Transfer and online bill payment (select either Deloitte LLP or Deloitte s.e.n.c.r.l./s.r.l. through your financial institution and quote the first 6 digits of your client number).

Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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



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

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

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

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

HST Registration No: 122893605

Invoice #27

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

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

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

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

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

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

Summary of Fees

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

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

REMITTANCE ADDRESS:

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

Wire Transfer Information:

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

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

Please reference the invoice number listed above when wiring funds.

We accept payment by cheque, wire, Electronic Funds Transfer and online bill payment (select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l through your financial institution and quote the first 6 digits of your client number).

Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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



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

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

Private and Confidential

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

Date: June 24, 2014
Invoice No: 3608216
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk
HST Registration No: 122893605

Invoice #28

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

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

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

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

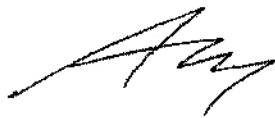
Invoice #28
Rose of Sharon - Receivership
June 24, 2014
Page 4

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

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

Summary of Fees

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



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

REMITTANCE ADDRESS:

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

Wire Transfer Information:

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

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

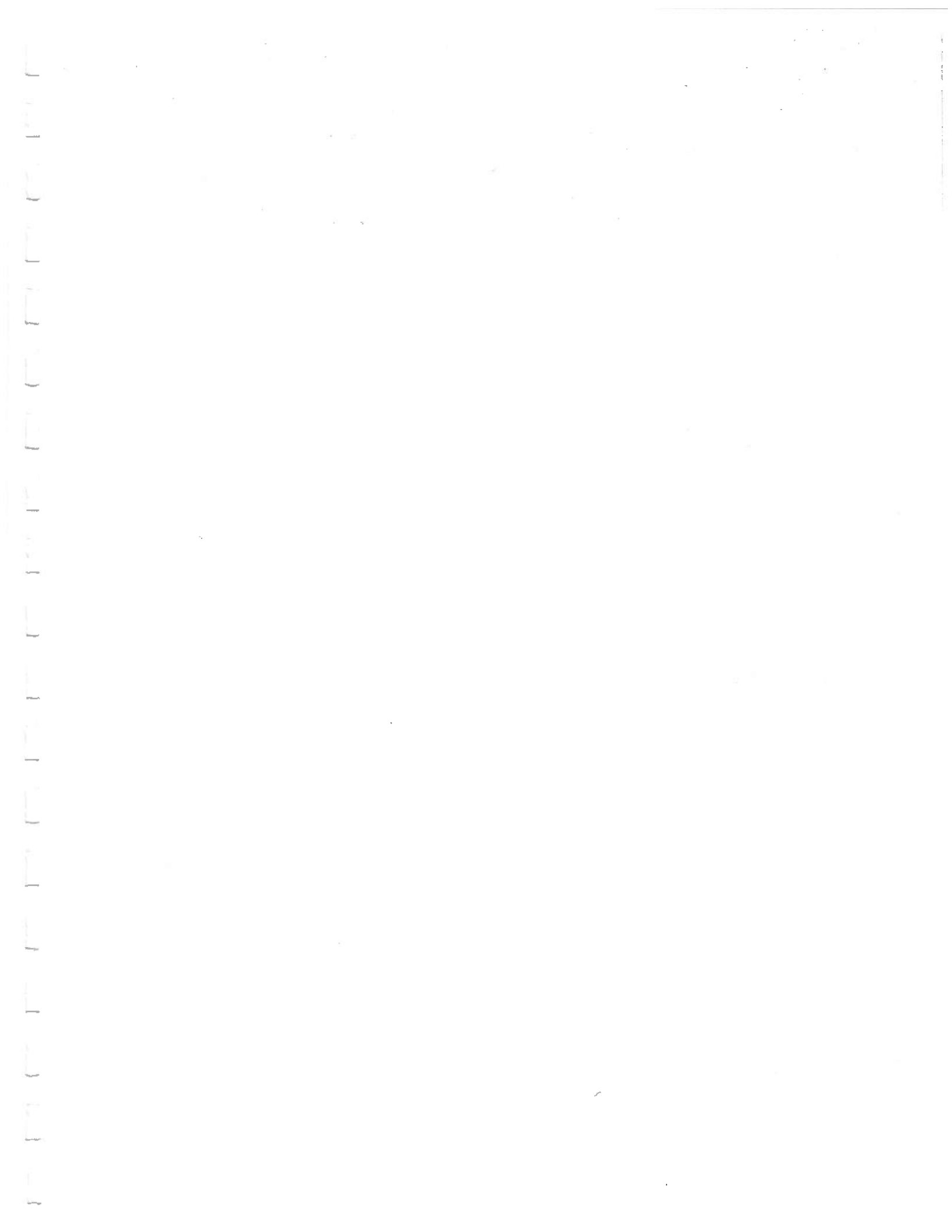
Please reference the invoice number listed above when wiring funds.

We accept payment by cheque, wire, Electronic Funds Transfer and online bill payment (select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the first 6 digits of your client number).

Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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





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

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

Private and Confidential

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

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

HST Registration No: 122893605

Invoice #29

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

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

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

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

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

Summary of Fees

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



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

REMITTANCE ADDRESS:

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

Wire Transfer Information:

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

Transit # 47696	US Bank Account	Canadian Bank Account
Bank Code# 002	Account #476968322816	Account #476960440019
	Swift Code and ABA Address	Swift Code Address - Canada / Int'l Wires
	NOSCCATT	NOSCCATT
	ABA # 026002532	

Please reference the invoice number listed above when wiring funds.

We accept payment by cheque, wire, Electronic Funds Transfer and online bill payment (select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the first 6 digits of your client number).

Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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



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

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

Private and Confidential

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

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

HST Registration No: 122893605

Invoice #30

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

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

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

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

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

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

Summary of Fees

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



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

REMITTANCE ADDRESS:

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

Wire Transfer Information:

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

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

Please reference the invoice number listed above when wiring funds.

We accept payment by cheque, wire, Electronic Funds Transfer and online bill payment (select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the first 6 digits of your client number).

Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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



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

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

Private and Confidential

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

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

HST Registration No: 122893605

Invoice #31

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

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

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

Invoice #31
Rose of Sharon - Receivership
December 18, 2014
Page 3

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

Invoice #31
 Rose of Sharon - Receivership
 December 18, 2014
 Page 4

Summary of Fees

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

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

REMITTANCE ADDRESS:

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

Wire Transfer Information:

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

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

Please reference the invoice number listed above when wiring funds.

We accept payment by cheque, wire, Electronic Funds Transfer and online bill payment (select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the first 6 digits of your client number).

Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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

TAB 5

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

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

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

AFFIDAVIT OF CHAD KOPACH

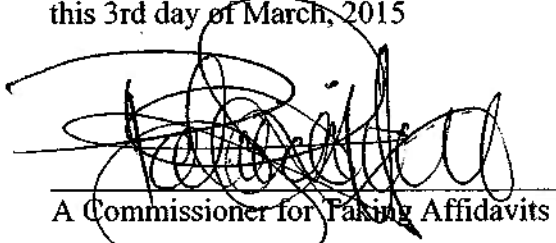
**I, CHAD KOPACH, of the City of Toronto, in the Province of Ontario, MAKE OATH
AND SAY AS FOLLOWS:**

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

2. Pursuant to an Order of the Honourable Mr. Justice Campbell dated September 27, 2011, Deloitte was appointed as Interim Receiver and Receiver and Manager of Rose. Blaneys has provided services and incurred disbursements in relation to the receivership of Rose (the "**Receivership**") for the period from November 1, 2013 to and including September 30, 2014 as described in the Legal Costs Summary attached hereto and marked as **Exhibit "A"**, and the detailed accounts rendered by Blaneys dated November 30, 2013, December 31, 2013, January 31, 2014, February 28, 2014, March 31, 2014, April 30, 2014, May 31, 2014, June 30, 2014, July 31, 2014 and September 30, 2014 (redacted to remove privileged communication), which are attached hereto and marked as **Exhibits "B", "C", "D", "E", "F", "G", "H", "I", "J" and "K"**, respectively (the "**Blaneys Accounts**").
3. Based on my review of the Blaneys Accounts and my personal knowledge of this matter, the Blaneys Accounts represent a fair and accurate description of the services provided and the amounts charged by Blaneys.
4. A total of approximately 159 hours were expended by Eric Golden, Lou Brzezinski, Chad Kopach and Blaneys' law clerks during the period noted above in performing legal services relating to the Receivership.
5. I verily believe that the hourly billing rates, outlined in detail in the Blaneys Accounts, are in the range of normal average hourly rates charged by legal counsel for services rendered in relation to engagements similar to Blaneys' engagement as counsel for Deloitte.

6. I swear this Affidavit in support of a motion for, among other things, approval of Deloitte's fees and disbursements and those of its counsel and for no other or improper purpose.

SWORN BEFORE ME at)
the City of Toronto,)
in the Province of Ontario,)
this 3rd day of March, 2015)


A Commissioner for Taking Affidavits

Patricia Louralee Keane, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 26, 2017.


CHAD KOPACH

EXHIBIT “A”

THIS IS EXHIBIT A TO THE AFFIDAVIT
 OF Chad Kopach SWORN
 BEFORE ME THIS 3rd DAY OF

March 2015
[Signature]
 Commissioner, etc.

LEGAL COSTS SUMMARY

LAWYER	YEAR OF CALL	HOURS RATE (as of February 2014) Expires August 26, 2017.
Lou Brzezinski	1980	\$600.00
Eric Golden	1996	\$450.00
Chad Kopach	2003	\$375.00
Giorgena Sarantopoulos	Law Clerk	\$225.00
Dawn Kearns	Law Clerk	\$210.00
John Kroupis	Law Clerk	\$205.00
Terri Cutbush	Law Clerk	\$195.00
Alexandra Burke	Law Clerk	\$195.00
Patricia Keane	Law Clerk	\$175.00

SUMMARY OF ACCOUNTS

No.	Date of Account	Fees	Disbursements	H.S.T.	Total
1.	November 30, 2013	\$15,152.50	\$ 833.66	\$2,061.70	\$18,047.86
2.	December 31, 2013	\$16,465.50	\$ 595.87	\$2,199.39	\$19,260.76
3.	January 31, 2014	\$10,554.50	\$ 90.94	\$1,380.40	\$12,025.84
4.	February 28, 2014	\$ 3,960.00	\$ 44.50	\$ 520.59	\$ 4,525.09
5.	March 31, 2014	\$ 1,755.00	\$ 0.00	\$ 228.15	\$ 1,983.15
6.	April 30, 2014	\$ 1,080.00	\$ 0.00	\$ 140.40	\$ 1,220.40
7.	May 31, 2014	\$10,348.00	\$ 46.00	\$ 1,348.75	\$ 11,742.75
8.	June 30, 2014	\$ 900.00	\$ 61.51	\$ 125.00	\$ 1,086.51
9.	July 31, 2014	\$ 8,235.00	\$ 1.75	\$ 1,070.78	\$ 9,307.53
10.	September 30, 2014	\$ 945.00	\$ 0.00	\$ 122.85	\$ 1,067.85

No.	Date of Account	Fees	Disbursements	H.S.T.	Total
TOTAL		\$ 80,267.74			
Average Hourly Rate - (before H.S.T.)		Total fees (before H.S.T.): \$69,395.50 ÷ Total hours: 159.00 = \$436.45			

EXHIBIT “B”

HST REGISTRATION # R119444149

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

Date
November 30, 2013

Invoice No.
516666

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

RE: Rose of Sharon (Ontario) Retirement
Community

THIS IS EXHIBIT " B " TO THE AFFIDAVIT
OF Chad Kopach SWORN
BEFORE ME THIS 3rd DAY OF
March, 2015
[Signature]
Commissioner, etc.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in, on or about or for Blaney McMurtry LLP,
above noted matter for the period ended November 30, 2013 as more particularly set forth below.
Patricia Louralea Keane, a Commissioner, etc.,
Richard Yoon, a Commissioner, etc.,
Expires August 26, 2017.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
November 1, 2013	EG	0.50	Telephone call with Cliff concerning Nov. 14 court attendance and Yoon claim; email to same concerning service; emails from and H. Bricks [REDACTED]
November 7, 2013	EG	0.50	Email from counsel for Richard Yoon enclosing his affidavit material; review same; email to his counsel concerning same;
November 8, 2013	EG	0.70	Email from Cliff concerning letters to arm's length directors concerning proposed settlement; review same; email from H. Bricks [REDACTED]; emails to and from H. Bricks and Cliff concerning same;
November 12, 2013	EG	2.10	Email from Unimac enclosing supp affidavit; review same; emails from Cliff to Baichoo concerning same; emails to Cliff

Terms: Payment upon receipt. Interest is allowed to the Solicitors. Act at a rate of 1.75% per annum, calculated monthly will be added to all amounts overdue 30 days or more.

Date
November 30, 2013

Invoice No.
516666

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
November 13, 2013	EG	2.00	Review prior Unimac affidavit and facts; telephone call from Cliff concerning tomorrow's attendance and ILA for certain settlers; emails from same concerning certain director units and investor units, as well as attendance; prepare for motion;
November 14, 2013	EG	3.80	Complete preparations for and attend motion
November 18, 2013	EG	4.80	Draft Notice of Motion and related Order for rep counsel discharge motion and to appoint KRMC as ILA counsel;
November 19, 2013	EG	6.50	Email to Cliff concerning ILA settlements; emails to and from Cliff, H. Bricks and KRMC concerning notice of motion; complete motion material; instructions to clerk concerning service list;
November 19, 2013	PK	5.70	Preparation of service lists to all appropriate parties regarding Notice of Motion returnable November 22 2013; Preparation of Affidavit of Service;
November 20, 2013	EG	3.50	Emails from and to Cliff and KRMC concerning motion material service list; complete motion material; emails and letters to parties enclosing same; instructions to clerk concerning service list; emails from

Date
November 30, 2013

Invoice No.
516666

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
November 20, 2013	CK	1.00	Review and revise notice of motion and draft order; and to Baichoo concerning service;
November 20, 2013	PK	1.60	Finalizing of service lists, motion record and affidavit of service;
November 21, 2013	EG	0.80	Vm's and letter from John Yoon lawyer concerning claim and Receivership; telephone call with same and email to same concerning same; telephone call with from Lavery and email to group enclosing endorsement;
November 22, 2013	EG	4.50	Prepare for and attend motion for discharge of rep counsel and appointment of ILA counsel; emails from and to Haddon Murray concerning order;
November 26, 2013	EG	0.10	Telephone call from H, Bricks [REDACTED]
November 28, 2013	EG	0.20	Email from Cliff concerning letter to iVase investors; email to same concerning same;

OUR FEE HEREIN:
FEE HST:

\$15,152.50
\$1,969.83

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	30.00	\$450.00	\$13,500.00
Chad Kopach	Partner	1.00	\$375.00	\$375.00
Patricia Keane	Clerk	7.30	\$175.00	\$1,277.50

Disbursements

	<u>Amount</u>
Court Fees* - Non-Taxable	\$127.00
Agent's Fees & Disbursements	\$153.00
Courier	\$263.36
Reproduction Charges	\$290.30

Date
November 30, 2013

Invoice No.
516666

File No.
104079-0001

-4-

TOTAL DISBURSEMENTS:	\$833.66
*HST is not charged	
DISBURSEMENT HST:	<u>\$91.87</u>
TOTAL FEES AND DISBURSEMENTS:	\$15,986.16
TOTAL HST:	<u>\$2,061.70</u>
TOTAL AMOUNT DUE:	<u>\$18,047.86</u>

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

EXHIBIT “C”

HST REGISTRATION # R119444149

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

Date
December 31, 2013

Invoice No.
518589

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT " C " TO THE AFFIDAVIT
OF Chad Kopach SWORN
BEFORE ME THIS 3rd DAY OF

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

March, 2015
Patricia Louralea Keane
Commissioner, etc.

Patricia Louralea Keane, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf from August 26, 2013 to the
above noted matter for the period ended December 31, 2013 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 2, 2013	EG	0.30	Email from and to BLG concerning conference call with H. Bricks and Cliff Prophet; review Unimac Notice of Motion for leave to appeal Order of Mesbur J;
December 3, 2013	EG	2.60	Conference calls with H. Bricks and Cliff Prophet; letter from J. Baichoo concerning appeal motion; telephone call with Div Court concerning Unimac motion for leave to appeal; telephone call with Roger Japargas of BLG; email to Cliff and H. Bricks concerning same;
December 4, 2013	CK	2.70	Review demand for particulars from lawyer for defendants regarding Yoon Claim; review allegations in claim that are subject of demand; commence draft of response to

Date
December 31, 2013

Invoice No.
518589

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 5, 2013	EG	3.60	demand for particulars (and response to request for documents contained therein); Telephone call with Roger Japargas of BLG; emails between P. Cho and Gowlings concerning ILA; email from and to Hartley [REDACTED] emails from and to Cliff concerning Unimac issues; emails from and H. Bricks [REDACTED] KRMC fees and fifth report; review and revise fifth Report; instructions to Chad regarding motion and prepare outline of material for motion;
December 6, 2013	CK	2.40	Draft notice of motion and affidavit for use on motion to approve third and fourth reports, receipts and disbursements, and legal fees;
December 8, 2013	CK	3.10	Draft motion material and order regarding upcoming administrative motion;
December 9, 2013	EG	4.20	Emails from and to H. Bricks, Cliff and P Cho concerning motion; revise motion material and Order; emails from and to BLG concerning KRMC fee issues and appraisal;
December 10, 2013	EG	3.50	Emails to and from Roger Japargas concerning outstanding issues and call; final review of motion material and report; emails from and to H.Bricks and Chad [REDACTED] [REDACTED] email from P. Cho to Court concerning KRMC motion; email to court concerning matters to be heard on Friday; email to Baichoo concerning Unimac motion for leave; email to Commercial court;
December 10, 2013	CK	4.30	Revise, finalize and arrange for service of motion record; correspondence with client

Date
December 31, 2013

Invoice No.
518589

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			regarding same;
December 11, 2013	EG	2.20	Emails from Baichoo concerning motion for leave and other issues; email to same concerning same; conference call with BLG and Gowlings and Deloittes concerning Receiver motion and appraisal; telephone calls with H. Bricks and Cliff concerning motion issues; email to Commercial Court;
December 12, 2013	EG	0.30	Letter from Baichoo concerning appeal; email to same concerning same;
December 12, 2013	CK	0.60	Review and revise answers to demand for particulars (and request for documents contained in demand);
December 13, 2013	EG	6.50	Prepare for and attend motion;
December 13, 2013	TC	0.40	Conduct Federal corporate search regarding Morrison Financial Services Limited; Conduct Corporate profile search regarding 2383431 Ontario Inc.; Conduct Corporate profile search regarding Iwok Corporation;
December 19, 2013	EG	1.80	Conference call with H. bricks and Gowlings concerning Heinrichs potential offer and outstanding issues; telephone call with Bricks concerning same; telephone call with James McLelan of BLG concerning appraisal and holdback; telephone call with Cliff concerning same; email to Cliff concerning email to James regarding holdback;
December 22, 2013	EG	0.30	Email from Cliff concerning Unimac issue; email to BLG concerning same;
December 23, 2013	EG	0.20	Review and revise response to demand for particulars regarding Yoon claim;

Date
December 31, 2013

Invoice No.
518589

File No.
104079-0001

-4-

OUR FEE HEREIN: \$16,465.50
FEE HST: \$2,140.52

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	25.50	\$450.00	\$11,475.00
Chad Kopach	Partner	13.10	\$375.00	\$4,912.50
Terri Cutbush	Clerk	0.40	\$195.00	\$78.00

<u>Disbursements</u>	<u>Amount</u>
Court Fees* - Non-Taxable	\$127.00
Profile Report/Point in Time Report* - N	\$16.00
Cyberbahn Agent Service Fee	\$22.00
Courier	\$81.73
Reproduction Charges	\$301.35
Binding and Tab Charges	\$47.79

TOTAL DISBURSEMENTS: \$595.87

*HST is not charged


DISBURSEMENT HST: \$58.87

TOTAL FEES AND DISBURSEMENTS: \$17,061.37

TOTAL HST: \$2,199.39

TOTAL AMOUNT DUE: \$19,260.76

BLANEY McMURTRY LLP



Eric Golden
E. & O.E

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

EXHIBIT “D”

HST REGISTRATION # R119444149

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

Date
January 31, 2014


Invoice No.
521644

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT " D " TO THE AFFIDAVIT
OF Chad Kapach SWORN
BEFORE ME THIS 3rd DAY OF

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

March 2015

Commissioner, etc.

Patricia Louralea Keane, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended January 31, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
January 2, 2014	EG	2.50	Letter form Baichoo concerning Chambers appointment to vary Orders; email to same concerning same; email from Baichoo enclosing Notice of Motion for leave to appeal Mesbur J Order; review same; email from Baichoo enclosing motion record for same and review same; emails from Baichoo enclosing factum and authorities and review same; emails to and from Peoples concerning motion for leave;
January 6, 2014	EG	0.30	Telephone call with Cliff concerning Baichoo motions to vary and appeals;
January 7, 2014	EG	0.50	Email from and telephone call with Cliff Prophet concerning Unimac leave to appeal motion and 238 appeal motion to vary; email

Date
January 31, 2014

Invoice No.
521644

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
January 8, 2014	EG	1.00	from and to Gowlings concerning acceptance of service of their material for leave motion; review letters from Baichoo to Cliff concerning same; Follow-up emails to and from Baichoo regarding 238 motion to vary/appeal; prepare material for L. Brzezinsky for court attendance; instructions to same concerning same;
January 9, 2014	LB	3.50	Review material and prepare for attendance; attend at Divisional Court;
January 13, 2014	EG	1.10	Conference call with Gowlings and Deloitte regarding Trisura settlement proposal; email from and to Gowlings concerning same; Email from BLG concerning Trisura position on Order; email between same and Gowlings concerning same; telephone call with Receiver concerning same; email from Receiver concerning status of units;
January 14, 2014	EG	1.30	Email from Cliff to BLG concerning Order; email to BLG concerning appraisal; review motion material for Jan 29 motion to confirm no additional material or steps required; email to distribution list concerning motion date;
January 20, 2014	EG	1.00	Letter from Baichoo concerning 238 motion to vary/set aside; telephone call with Cliff Prophet concerning same; arrange for updated search of ROS property; review same and email to Cliff concerning same; email to Baichoo concerning same;
January 20, 2014	CK	0.60	Receipt and review of Yoon statement of defence; correspondence to client regarding

Date
January 31, 2014

Invoice No.
521644

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			same;
January 20, 2014	DK	0.50	Attend to subsearch of title; obtain and review property parcel register, confirming transfer of charge; obtain copies of transfer of charge and related charge;
January 26, 2014	EG	1.50	Additional emails from and letter from Baichoo concerning 238 motion to vary; emails to and from same concerning same; emails from Gowlings and Deloittes concerning confidentiality agreements for Trisura and Heinrichs; review assignments revise same and email to Deloittes/Gowlings concerning same;
January 27, 2014	EG	1.30	Vm from and to KRMC concerning motion; email from same to Baichoo concerning his motion; review Receiver and KRMC motion record for motion; telephone call with H. Bricks [REDACTED]; email from Haddon and review and revise NDA; email to MacLelland concerning same;
January 28, 2014	EG	5.50	Emails from and to MacLelland concerning agreement regarding motion to vary Order and scheduling; review motion material; telephone call with Cliff concerning 238 position; finalize Order; attend motion on admin issues adjourned from Dec. 13, Unimac/Peoples priority dispute and allocation issue;
January 28, 2014	AB	0.10	Obtain corporate profile for Unimac Group Ltd.;
January 29, 2014	EG	0.40	Email from BLG concerning Trisura agreement; emails to and from Cliff and H. Bricks concerning same; email to James

Date
January 31, 2014

Invoice No.
521644

File No.
104079-0001

-4-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
January 30, 2014	EG	0.50	concerning same; Email from MacLelland concerning Trisura settlement; emails to and from H. bricks and Cliff concerning same;
January 31, 2014	EG	1.50	Emails from and to Cliff Prophet concerning his communications with BLG and proposed revision to Trisura agreement; emails from and to H. Bricks [REDACTED] [REDACTED] review BLG emails and proposed position; telephone calls with H. Bricks and C. Prophet concerning same;

OUR FEE HEREIN: \$10,554.50
FEE HST: \$1,372.09

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	18.40	\$450.00	\$8,280.00
Lou Brzezinski	Partner	3.50	\$550.00	\$1,925.00
Chad Kopach	Partner	0.60	\$375.00	\$225.00
Dawn Kearns	Clerk	0.50	\$210.00	\$105.00
Alexandra Burke	Clerk	0.10	\$195.00	\$19.50

<u>Disbursements</u>	<u>Amount</u>
Profile Report/Point in Time Report* - N	\$16.00
Computer Searches - R.E. (Teraview) * -	\$11.00
Cyberbahn Agent Service Fee	\$22.00
Courier	\$19.94
Computer Searches - R.E. (Teraview)	\$22.00

Date
January 31, 2014

Invoice No.
521644

File No.
104079-0001

-5-

TOTAL DISBURSEMENTS:	\$90.94
*HST is not charged	
DISBURSEMENT HST:	<u>\$8.31</u>
TOTAL FEES AND DISBURSEMENTS:	\$10,645.44
TOTAL HST:	<u>\$1,380.40</u>
TOTAL AMOUNT DUE:	<u>\$12,025.84</u>

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

EXHIBIT “E”

HST REGISTRATION # R119444149

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

Date
February 28, 2014

Invoice No.
523340

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT "E" TO THE AFFIDAVIT
OF Chad Kapach SWORN
BEFORE ME THIS 3rd DAY OF

RE: Rose of Sharon (Ontario) Retirement
Community

March 2015
[Signature]
Commissioner, etc.
Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 28, 2015

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended February 28, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 3, 2014	EG	0.10	Email to C. Prophet concerning his response to BLG Trisura settlement position;
February 4, 2014	EG	1.00	Email from Justice Brown concerning material required for Unimac/Peoples dispute; email to Baichoo concerning same; emails to and from Gowlings concerning same; email to Justice Brown concerning same; further email from Justice Brown concerning his review of material;
February 5, 2014	EG	0.90	Briefly review required material for today's Court attendance; emails from and to Baichoo concerning court attendance; emails to and from Peoples and Receiver concerning same and start time; settlement

Date
February 28, 2014

Invoice No.
523340

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 6, 2014	EG	1.50	email from Gowlings to Baichoo; Email to Cliff Prophet concerning BLG response to proposed rewording of Trisura settlement; attend in Court for Unimac priority motion and 238 allocation motion to vary;
February 7, 2014	EG	0.40	Email from P. Cho enclosing entered KRMC Order regarding rep counsel fees; email to and from same concerning ILA fees and discharge from that mandate; email from Cliff concerning Brown J. Reasons from Feb 6 motion; review same;
February 13, 2014	EG	0.50	Letter from and emails to and from Baichoo concerning 238 motion to vary; emails from and to H. Bricks and Gowlings concerning same;
February 15, 2014	EG	0.20	Email from Baichoo concerning 238 motion; review Brown J. reasons; email to Baichoo concerning same;
February 18, 2014	EG	0.20	Letters from Baichoo concerning Unimac appeal of Brown J priority Order; email to Gowlings and Deloittes concerning same;
February 21, 2014	EG	0.30	Emails from Baichoo concerning Chambers appointment for motion to vary; email to same concerning same; email from and to KRMC concerning same; email from Gowlings concerning same;
February 25, 2014	EG	1.80	Letter from Baichoo enclosing Unimac Notice of Appeal of Brown J. priority decision and Appellant's certificate therein; review file to determine outstanding steps required to be taken by independent counsel;

Date
February 28, 2014

Invoice No.
523340

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 26, 2014	EG	1.00	Attend in Chambers regarding 238 request for motion to vary/set aside Mesbur J. orders;
February 27, 2014	EG	0.90	Emails from Mansoo Chun concerning his address for service and inquiring as to lack of service over last few months; email from H. Bricks [REDACTED]; email to Deloitte, Gowlings and KRMC concerning same; review Receiver's Nov 20 motion and related discharge order to determine if any further notice required; emails from and to KRMC concerning identity of ILA Unit Holders they gave advice to; letter to ILA Unit Holders enclosing Order;

OUR FEE HEREIN:	\$3,960.00
FEE HST:	\$514.80

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	8.80	\$450.00	\$3,960.00

<u>Disbursements</u>	<u>Amount</u>
Agent's Fees & Disbursements	\$35.00
Fax Charges	\$9.50

Date
February 28, 2014

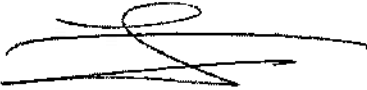
Invoice No.
523340

File No.
104079-0001

-4-

TOTAL DISBURSEMENTS:	\$44.50
*HST is not charged	
DISBURSEMENT HST:	<u>\$5.79</u>
TOTAL FEES AND DISBURSEMENTS:	\$4,004.50
TOTAL HST:	<u>\$520.59</u>
TOTAL AMOUNT DUE:	<u>\$4,525.09</u>

BLANEY McMURTRY LLP



Eric Golden
E. & O.E

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

EXHIBIT “F”

HST REGISTRATION # R119444149

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

Date
March 31, 2014

Invoice No.
525862

File No.
104079-0001

Attention: Harley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT " F " TO THE AFFIDAVIT
OF Chad Kopach SWORN
BEFORE ME THIS 3rd DAY OF

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

Patricia Keane
Commissioner, etc.

Patricia Louralea Keane, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 26, 2017.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended March 31, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
March 2, 2014	EG	0.10	Follow-up email to Cliff concerning BLG position on Trisura settlement;
March 4, 2014	EG	0.20	Emails between H. Bricks and Berg and property manager concerning inspection issues at ROS; emails between Bricks, Gowlings and Blaneys concerning same;
March 6, 2014	EG	0.10	Telephone call with H. Bricks [REDACTED];
March 10, 2014	EG	0.60	Email from P. Cho concerning ILA fee motion and discharge; emails between HB and Cliff concerning HST issue and reserve funds raised by KRMC meetings with unit holders; email to same concerning same; email from HB concerning inquiries from guarantors on claim by IWOK on its 700K

Date
March 31, 2014

Invoice No.
525862

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
March 14, 2014	EG	0.40	mortgage; review mortgage priority and email to HB [REDACTED] email from lawyers concerning request for additional information on Unimac issues; email to same concerning same; Telephone call from Haddon concerning Hui material; email to same concerning same and outstanding issues (Trisura agreement and Unimac unit); emails from and to Cliff and HB concerning same;
March 25, 2014	EG	0.50	Telephone calls with HB [REDACTED] email from Gowlings enclosing draft NDA: review and revise same and email to Gowlings/HB concerning same;
March 26, 2014	EG	2.00	Email from and to HB [REDACTED] letters from Baichoo enclosing material for Unimac appeal; briefly review same; letters from Gowlings to Baichoo concerning security for costs for Unimac and 238 appeals; email to Cliff concerning Trisura-Peoples-Receiver settlement; review settlement chain and email to Cliff concerning same; email from and to Merv concerning motion to vary Mesbur J. Order;

OUR FEE HEREIN:
FEE HST:

\$1,755.00
\$228.15

Lawyer
Eric Golden

Title
Partner

Hours Rate
3.90 \$450.00

Amount
\$1,755.00

Date
March 31, 2014

Invoice No.
525862

File No.
104079-0001

-3-

TOTAL FEES AND DISBURSEMENTS:	\$1,755.00
TOTAL HST:	<u>\$228.15</u>
TOTAL AMOUNT DUE:	<u>\$1,983.15</u>

BLANEY McMURTRY LLP


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

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

EXHIBIT “G”

HST REGISTRATION # R119444149

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

Date
April 30, 2014

Invoice No.
527893

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT "G" TO THE AFFIDAVIT
OF Chad Kopch SWORN
BEFORE ME THIS 3rd DAY OF

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

March 2015
[Signature]
Commissioner, etc.,
Patricia Louralea Keane, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 26, 2017.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended April 30, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 2, 2014	EG	0.40	Follow-up letters from Gowlings to Baichoo concerning security for costs on Unimac and 238 appeals; telephone call with H. Bricks [REDACTED]; letter from Receiver to Baichoo concerning status of Unimac Unit 207; email from and to Baichoo concerning same;
April 8, 2014	EG	0.70	Email from H. bricks to Gowlings concerning HST on unit sales; email from Gowlings enclosing NDA to be executed for potential purchaser; review 238 motion for leave for vary and [REDACTED] from H. bricks;
April 11, 2014	EG	0.50	Emails from H. bricks and C. Prophet and emails to same regarding Baichoo response

Date
April 30, 2014

Invoice No.
527893

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			to costs inquiry and dates for Chambers for 238 motion for vary; emails between Baichoo and Prophet/KRMC regarding same and 238 motion to vary; email to Receiver concerning next court dates;
April 12, 2014	EG	0.10	Email from Court and to group concerning Chambers appointment;
April 14, 2014	EG	0.10	Emails between relevant parties concerning Chambers attendance for motion to vary;
April 15, 2014	EG	0.10	Emails from and to Baichoo concerning May 1 Chambers date;
April 24, 2014	EG	0.30	Emails from and to Baichoo concerning adjournment of June 25 appeal and May 2 PTC motion for security for costs; email to Cliff concerning same;
April 28, 2014	EG	0.20	Email from Court of Appeal concerning conference call for scheduling ; email from and to Prophet concerning same; letter from Prophet to Court concerning same; status email to Deloitte

OUR FEE HEREIN:
FEE HST:

\$1,080.00
\$140.40

Lawyer
Eric Golden

<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Partner	2.40	\$450.00	\$1,080.00

Date
April 30, 2014

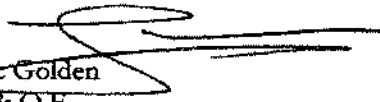
Invoice No.
527893

File No.
104079-0001

-3-

TOTAL FEES AND DISBURSEMENTS:	\$1,080.00
TOTAL HST:	<u>\$140.40</u>
TOTAL AMOUNT DUE:	<u>\$1,220.40</u>

BLANEY McMURTRY LLP


Eric Golden
E. & O.E

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

EXHIBIT “H”

HST REGISTRATION # R119444149

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

Date
May 31, 2014

Invoice No.
530152

File No.
104079-0001

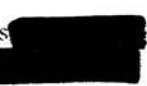
Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT "H" TO THE AFFIDAVIT
OF Chad Kapach SWORN
BEFORE ME THIS 3rd DAY OF

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

March 2015
[Signature]
Commissioner, etc.
Patricia Louralea Keane, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 26, 2017.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended May 31, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 1, 2014	EG	1.20	Attend chambers appointment for 238 motion to vary timetable and report to Deloitte's concerning same;
May 2, 2014	EG	0.50	Telephone calls with H. Bricks 
May 8, 2014	EG	2.00	Court of Appeal conference call concerning 238/Unimac motions and Peoples motions for security for costs; review Receiver motion records and related distribution lists for ALU addresses and email to Baichoo concerning same for service on ALUs;
May 15, 2014	EG	5.50	Review and revise Sixth report; Review file regarding same; emails to and from Baichoo concerning service of motion to vary;

Date
May 31, 2014

Invoice No.
530152

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			telephone calls and emails with H. Bricks [REDACTED] review corporate and real estate searches regarding 238;
May 15, 2014	GS	0.20	Obtaining copy of Transfer of Charge on title;
May 16, 2014	EG	5.40	Review 238 material for motion to vary; final revisions to 6th report including exhibits; communications with HB [REDACTED] emails to and from C. Prophet concerning Peoples material for 238 motion to vary, and Receiver's sixth report;
May 16, 2014	GS	0.30	Conducting title subsearch and providing parcel register to E. Golden;
May 16, 2014	JK	0.10	Conducted Corporate search on 2381682 Ontario Inc.;
May 20, 2014	EG	0.10	Email to Baichoo/Prophet concerning cross date for Win Kin;
May 22, 2014	EG	1.60	Follow-up emails to Baichoo and Cliff concerning status of crosses; emails from and to Haddon Murray concerning same; review file concerning outstanding steps for Receiver; email to H. Bricks [REDACTED] [REDACTED]; telephone call with same [REDACTED] [REDACTED] email to Distribution List enclosing 6th report; email from and to KRMC concerning ALU position on motion to vary;
May 26, 2014	EG	4.20	Review Peoples motion material for security for costs; review 238/Unimac responding material; attend on motions before court of appeal;

Date
May 31, 2014

Invoice No.
530152

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 27, 2014	EG	0.20	Review Juriansz J. endorsements and telephone call with H. Bricks concerning status;
May 28, 2014	EG	1.80	Email to counsel concerning crosses; emails from and Baichoo concerning examination of Receiver; emails between counsel for Peoples and Baichoo concerning same; telephone call with H. Bricks [REDACTED] [REDACTED] review law regarding production of Receiver and email to Baichoo concerning same;
May 29, 2014	EG	0.20	Email from Baichoo concerning request for Chambers appointment; telephone call with Commercial Court concerning same;

OUR FEE HEREIN:	\$10,348.00
FEE HST:	\$1,345.24

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	22.70	\$450.00	\$10,215.00
Giorgena Sarantopoulos	Clerk	0.50	\$225.00	\$112.50
John Kroupis	Clerk	0.10	\$205.00	\$20.50

<u>Disbursements</u>	<u>Amount</u>
Profile Report/Point in Time Report* - N	\$8.00
Computer Searches - R.E. (Teraview) * -	\$11.00
Cyberbahn Agent Service Fee	\$11.00
Computer Searches - R.E. (Teraview)	\$16.00

Date
May 31, 2014


Invoice No.
530152

File No.
104079-0001

-4-

TOTAL DISBURSEMENTS:	\$46.00
*HST is not charged	
DISBURSEMENT HST:	<u>\$3.51</u>
TOTAL FEES AND DISBURSEMENTS:	\$10,394.00
TOTAL HST:	<u>\$1,348.75</u>
TOTAL AMOUNT DUE:	<u>\$11,742.75</u>

BLANEY McMURTRY LLP


Eric Golden
E. & O.E

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

EXHIBIT “I”

HST REGISTRATION # R119444149

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

Date
June 30, 2014

Invoice No.
532449

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT " I " TO THE AFFIDAVIT
OF Chad Kopach SWORN
BEFORE ME THIS 3rd DAY OF

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

March 2015
[Signature]
Commissioner, etc.
Patricia Louralea Keane, a Commissioner, etc
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 26, 2017.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended June 30, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
June 13, 2014	EG	0.30	Letter from C of A advising no responding material in Unimac appeal; review documents served on appeals by Gowlings and emails to and from Cliff concerning same;
June 16, 2014	EG	1.50	Compile and briefly review appeal material for Unimac and 238 appeals; instructions to L. Brzezinsky concerning same;
June 23, 2014	EG	0.10	Email from Court of Appeal concerning rescheduling of start time for 238 and Unimac appeals;
June 27, 2014	EG	0.10	Emails from counsel for 238 concerning Chambers appointment dates to vary timetable;

Date
June 30, 2014

Invoice No.
532449

File No.
104079-0001

-2-

OUR FEE HEREIN: \$900.00
FEE HST: \$117.00

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	2.00	\$450.00	\$900.00

<u>Disbursements</u>	<u>Amount</u>
Reproduction Charges	\$48.65
Binding and Tab Charges	\$12.86

TOTAL DISBURSEMENTS: \$61.51

*HST is not charged

DISBURSEMENT HST: \$8.00

TOTAL FEES AND DISBURSEMENTS: \$961.51

TOTAL HST: \$125.00

TOTAL AMOUNT DUE: \$1,086.51

BLANEY McMURTRY LLP



Eric Golden
E. & O.E.

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

EXHIBIT “J”

HST REGISTRATION # R119444149

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

Date
July 31, 2014

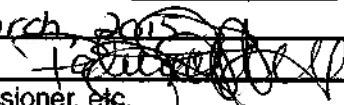
Invoice No.
534609

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT "J" TO THE AFFIDAVIT
OF Chad Kopach SWORN
BEFORE ME THIS 3rd DAY OF

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

March 2015

Commissioner, etc.

Patricia Louralea Keane, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 26, 2017.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended July 31, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 2, 2014	LB	2.60	Receiving and reviewing material for two Appeals. Telephone discussions with Clifton Prophet.
July 4, 2014	LB	4.00	Attend at Court of Appeal
July 7, 2014	EG	0.30	Email from Baichoo with offer; conference call with Cliff and Haddon concerning same;
July 8, 2014	EG	0.30	Review Offer to Settle from Baichoo; review offer from PIC; reply to same; emails from and to Baichoo concerning Chambers attendance on July 11;
July 9, 2014	EG	0.50	Email from Baichoo concerning offer to settle 238 motion; review file to pull relevant correspondence for Chambers appointment in support of Receiver's position to dismiss

Date
July 31, 2014

Invoice No.
534609

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 10, 2014	EG	1.50	238 motion; Begin review PIC factum and brief of authorities, as well as Receiver's 6th Report and moving motion record for attendance before Brown J; email to Baichoo concerning evidence of first notice;
July 11, 2014	EG	3.20	Attend Chambers hearing; draft reporting email; prepare affidavit for Monday hearing; emails from and to KRMC regarding attendance on Monday;
July 14, 2014	EG	2.60	Prepare bill of costs and prepare for motion; email to Cliff concerning Order Endorsement brief; attend hearing; telephone call with H. Bricks [REDACTED]
July 22, 2014	EG	0.80	Emails from and to and telephone call with H. Bricks [REDACTED]; revise letter and emails to and from H. Bricks and Gowlings concerning attornment documents;
July 31, 2014	EG	0.30	Email from Gowlings enclosing emails exchanges/letters between Baichoo and Gowlings regarding costs against Unimac/Hui; telephone call from Gowlings concerning same;

OUR FEE HEREIN:
FEE HST:

\$8,235.00
\$1,070.55

Lawyer
Eric Golden
Lou Brzezinski

<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Partner	9.50	\$450.00	\$4,275.00
Partner	6.60	\$600.00	\$3,960.00

Date
July 31, 2014

Invoice No.
534609

File No.
104079-0001

-3-

<u>Disbursements</u>	<u>Amount</u>
Reproduction Charges	\$1.75
TOTAL DISBURSEMENTS:	\$1.75
*HST is not charged	
DISBURSEMENT HST:	<u>\$0.23</u>
TOTAL FEES AND DISBURSEMENTS:	\$8,236.75
TOTAL HST:	<u>\$1,070.78</u>
TOTAL AMOUNT DUE:	<u>\$9,307.53</u>

BLANEY McMURTRY LLP



Eric Golden
E. & O.E

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

EXHIBIT “K”

HST REGISTRATION # R119444149

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

Date
September 30, 2014

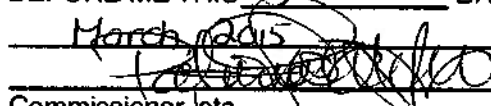
Invoice No.
538913

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

THIS IS EXHIBIT " K " TO THE AFFIDAVIT
OF Chad Kopach SWORN
BEFORE ME THIS 3rd DAY OF

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

March 2015

Commissioner, etc.
Patricia Louralea Keane, a Commissioner, etc.
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires August 26, 2017.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended September 30, 2014 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
August 18, 2014	EG	1.00	Emails between Cliff and Baichoo regarding offer to vary costs order against Hui/Unimac; review relevant endorsement and Order; emails to and from Baichoo concerning position;
August 20, 2014	EG	0.10	Email from and to Cliff concerning Baichoo response; email to Baichoo concerning same;
August 28, 2014	EG	0.20	Email from and to Baichoo concerning motion to vary order;
September 10, 2014	EG	0.50	Emails from and to HB and Cliff concerning extension of ALU ¹ settlements; emails from and to Baichoo concerning amendment to Order awarding costs against Hui and Unimac; email from Prophet's office

Date
September 30, 2014

Invoice No.
538913

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
September 11, 2014	EG	0.30	concerning same; Email from Cho concerning extension of agreements; email to and from Baichoo concerning amendment of order; email from and to Cliff concerning same;

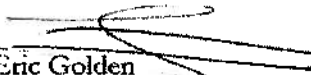
OUR FEE HEREIN: \$945.00
FEE HST: \$122.85

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	2.10	\$450.00	\$945.00

TOTAL FEES AND DISBURSEMENTS: \$945.00
TOTAL HST: \$122.85

TOTAL AMOUNT DUE: \$1,067.85

BLANEY McMURTRY LLP


Eric Golden
E. & O.E

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

TAB 6

**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 26th day of February, 2015.)


A Commissioner for Taking Affidavits, etc.)


Christopher Stanek

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

EXHIBIT “A”

**THIS IS EXHIBIT "A" 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.**

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

TO OUR FEE:

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

DISBURSEMENTS:

Disbursements (Taxable)	33.96
HST on Disbursements	4.41
Total Disbursements and Taxes	38.37

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms (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]

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
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
Total Taxable Disbursements	<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

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

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

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

TO OUR FEE:

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

DISBURSEMENTS:

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

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER **Cliff Prophet**

Our services are provided in accordance with our Standard Retainer Terms (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
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;

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
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;

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
04/11/2014	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

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



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	
	Total Taxable Disbursements	<u>\$4,089.09</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: \$31,470.01

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

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



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

DISBURSEMENTS:

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

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms (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
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

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
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;
			Drafting factum 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

September 30, 2014
 INVOICE: 18060512

Copying		
Scanning Service		\$193.25
Binding		\$31.25
Courier		\$11.10
TeraView (Ontario) Online Searches & Registration - Taxable		\$5.08
Removable Media Storage		\$40.00
28/07/2014	Agent Fees - Taxable	\$5.00
	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 Mardimae; 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
	Total Taxable Disbursements	<u>\$2,308.73</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: \$31,529.53

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

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

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
Total Fees and Taxes	28,532.50

DISBURSEMENTS:

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

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms (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
	Total Taxable Disbursements	<u>\$10,769.31</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: \$40,734.82

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

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

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
Total Fees and Taxes	69,958.30

DISBURSEMENTS:

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

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms (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
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
------------	--	----------

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	
	Total Taxable Disbursements	<u>\$3,639.75</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: \$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. PNBPU3NNYC (ABA 026005092)

* if paying by wire or EFT please e-mail the remittance details to payments@gowlings.com

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

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

TO OUR FEE:

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

DISBURSEMENTS:

Disbursements (Taxable)	5.08
HST on Disbursements	0.66
Total Disbursements and Taxes	5.74

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER **Cliff Prophet**

Our services are provided in accordance with our Standard Retainer Terms (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

Date	Hours	Timekeeper	Description
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

Total Taxable Disbursements

\$5.08

\$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

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

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
Total Fees and Taxes	20,649.62

DISBURSEMENTS:

Disbursements (Taxable)	491.45
Disbursements (Non-Taxable)	39.00
HST on Disbursements	63.89
Total Disbursements and Taxes	594.34

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms (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]; [REDACTED] received and reviewed correspondence from client regarding [REDACTED]; [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]; [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
Total Non-Taxable Disbursements		<u>\$39.00</u>

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		<u>\$491.45</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: \$21,243.96

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

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

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
Total Fees and Taxes	39,995.79

DISBURSEMENTS:

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

TOTAL INVOICE BALANCE:

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

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms (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
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)
Total Fees for Professional Services	<u>\$35,394.50</u>

DISBURSEMENTS

Non-Taxable Costs

Corporate Searches - Agency

Total Non-Taxable Disbursements

\$108.00

\$108.00

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

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. PNBpus3nny (ABA 026005092)

* if paying by wire or EFT please e-mail the remittance details to payments@gowlings.com

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

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
Total Fees and Taxes	12,557.55

DISBURSEMENTS:

Disbursements (Taxable)	1,115.33
Disbursements (Non-Taxable)	127.00
HST on Disbursements	144.99
Total Disbursements and Taxes	1,387.32

TOTAL INVOICE BALANCE:

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

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

Gowling Lafleur Henderson LLP · Lawyers · Patent and Trade-mark Agents

1 First Canadian Place · 100 King Street West · Suite 1600 · Toronto · Ontario · M5X 1G5 · Canada · T 416-862-7525 · F 416-862-7661

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
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
------------	---	----------

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		<u>\$1,115.33</u>

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

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

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

EXHIBIT “B”

**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 Scissors, 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

LAWYER	YEAR OF CALL	HOURLY RATE	HOURS
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
Total Hours			483.90

SUMMARY OF ACCOUNTS

No.	Date of Account	Fees	Disbursements	HST	Total
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
TOTAL		\$209,918.38	\$28,318.84	\$30,925.61	\$269,270.83
Average Hourly Rate – Before GST		Total Fees before HST \$209,918.38 ÷ Total hours of 483.90 = \$433.81			
TOTAL		\$269,270.83			

BETWEEN:

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

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 #445127K)
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*

TAB 7

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

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

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

**AFFIDAVIT OF MERVYN D. ABRAMOWITZ
AFFIRMED FEBRUARY 26, 2015**

I, **Mervyn D. Abramowitz**, of the City of Toronto, in the Province of Ontario,

DO SOLEMNLY AFFIRM:

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

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

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

4. Attached hereto and marked as **Exhibit “A”** to this my affidavit is a true copy of the account rendered to the Receiver for work done by KRMC pursuant to the ILA Appointment Order during the period from November 26, 2013 to March 21, 2014, together with the supporting dockets.

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

<u>Name</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Call to Bar</u>
Mervyn Abramowitz	Partner	\$550.00	1988
Philip Cho	Associate	\$400.00	2002
Law Clerk		\$150.00	

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

7. It is appropriate to highlight for the court one aspect of the work performed and billed. During the period January 29, 2013 to November 22, 2013, KRMC acted as representative counsel to certain arm's length unit-holders (the "**Representative Counsel Mandate**"). Thereafter, once that mandate was complete, it was proposed that KRMC take on the ILA Mandate. In December 2013, when it appeared that our work in respect of both mandates was complete, KRMC intended on bringing a motion to pass its accounts. As a result, KRMC prepared motion materials to deal with the passing of these accounts and split its time for the preparation of the motion materials equally to each mandate.

8. However, after discussions with the lawyers for the Receiver and Peoples Trust Company, it was decided to split the passing of accounts into two separate motions as there remained a possibility that the ILA Mandate could be extended past December 2013. KRMC, therefore, only proceeded with a motion to pass its accounts in the Representative Counsel Mandate, which accounts were approved by the Honourable Justice Wilton-Siegel on January 28, 2014.

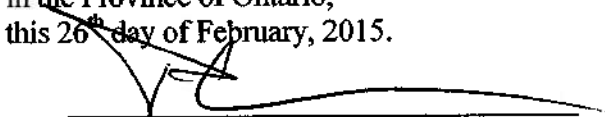
9. The additional time billed and that is referenced in the dockets in the period December 2013 relates to the preparation of the motion materials for the other fees motion that did not proceed.

10. Attached hereto and marked as **Exhibit "B"** to this my affidavit is a true copy of our estimate of fees for the work done since the last account was rendered and the work to be done

through to the termination of the mandate (as defined in paragraph 2 of the Representative Counsel Order). The estimate includes KRMC's fees and disbursements for the remaining steps, including preparation for and attendance at the motion to pass the accounts of KRMC.

11. As before, the amounts relate to work to be done at the normal billing rates for the individuals involved and represent accurate estimates, to the best of our knowledge, information and belief, at this point in time, of the work required to complete KRMC's involvement in this matter.

AFFIRMED before me)
at the City of Toronto,)
in the Province of Ontario,)
this 26th day of February, 2015.)


A Commissioner for Taking Affidavits, etc.
PHILIP CHO


MERVYN D. ABRAMOWITZ

EXHIBIT “A”

This is Exhibit "A" referred to in the Affidavit of Mervyn D. Abramowitz affirmed February 26, 2015

A handwritten signature in black ink, appearing to read 'P. Cho', written over a horizontal line.

Commissioner for Taking Affidavits (or as may be)

PHILIP CHO

IN ACCOUNT WITH
KRMC

Kronis, Rotsztain, Margles, Cappel LLP
Barristers and Solicitors

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

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

File No.110835

March 25, 2014

Re: Rose of Sharon Receivership re: ILA

FOR ALL PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter for the period November 26, 2013 to March 21, 2014, as per the attached dockets:

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

FEES

Mervyn Abramowitz	4.30 hours @ \$550.00 per hour	\$2,365.00	
Philip Cho	12.40 hours @ \$400.00 per hour	4,960.00	
Kelly Barrett	3.90 hours @ \$150.00 per hour	<u>585.00</u>	
Sub-total		\$7,910.00	
HST		<u>1,028.30</u>	
TOTAL FEES AND HST			\$8,938.30

DISBURSEMENTS WITHOUT HST

Court fees (file motion record)			127.00
---------------------------------	--	--	--------

DISBURSEMENTS WITH HST

Office photocopies	\$ 83.25		
Process server's fee	<u>50.75</u>		
Sub-total	\$ 134.00		
HST	<u>17.42</u>		<u>151.42</u>

TOTAL FEES AND DISBURSEMENTS

\$9,216.72

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:

Mervyn D. Abramowitz, C.S.

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

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from April 25, 2014.

KRMC
Phillip Cho's
Time Entry Report for Selected File

Rose of Sharon re: ILA
 Client ID: 9073
 Matter ID: 110835
 Tue. Nov 26, 2013 to Fri. Mar 21, 2014

Date	Task / Activity Code	Task/Activity Description	Time (hrs)
Thu. Feb 27, 2014		ILA Mandate - Email correspondence with Receiver's counsel re list of individuals who received ILA from KRMC	0.20
Mon. Dec 9, 2013		ILA Mandate: Email to C Prophet re report on individuals who have received ILA and confirm no further individuals; Mtg w/ MDA re ILA mandate completion; ILA Mandate: Telephone call from Vivian Rhee re has not been contacted by anyone about a settlement; Prepare Notice of Motion re passing of accounts; Email correspondence with counsel to Peoples Trust and to the Receiver re passing of accounts	2.10
Fri. Dec 6, 2013		ILA Mandate: Prepare for ILA meeting; ILA meeting with Jane Kim; ILA meeting with Klara Kim; Discuss fee affidavit preparation w/ Kelly Barrett	3.80
Thu. Dec 5, 2013		ILA Mandate: Telephone call with Lawrence Kim re ILA for Mrs. Kim but not necessary for him; Telephone call with Jane Kim re documents to bring to her appointment; Telephone call with Sang-Hyun Ahn re appointment for ILA; Prepare form of ILA certificate;	1.00
Thu. Dec 5, 2013		ILA Mandate: Meeting with Olivia Yoon re ILA	1.20
Wed. Dec 4, 2013		ILA - Revise ILA Checklist; Receipt and review email from H. Murray re list of individuals requiring ILA; ILA Mandate: Telephone call to Hartley Bricks re obtaining contact information for the individuals requiring ILA; ILA Mandate: Telephone call to ILA individuals re arranging appointments for ILA; Receipt and review email from E Golden re order of Mesbur J and next court attendance; Telephone call from Jane Kim re setting up ILA; Telephone call with Steven Yu re ILA and his advice that he is represented; Email correspondence with C. Prophet clarifying individuals requiring ILA	1.80
Tue. Dec 3, 2013		ILA Mandate - Email to Cliff Prophet re contact information for individuals requiring ILA	0.20
Thu. Nov 28, 2013		ILA Mandate: Prepare ILA worksheet for use with ILA clients; Mtg w/ MDA to discuss issues to cover in ILA	1.20

Date	Task / Activity Code	Task/Activity Description	Time (hrs)
Wed. Nov 27, 2013		ILA Mandate: Telephone call with C Prophet, H. Murray, MDA re ILA mandate and individuals requiring ILA	0.40
Wed. Nov 27, 2013		Telephone call to Kaylie Handler re clarifying mechanics of settlement	0.50
Total Time:			12.40

KRMC
Kelly Barrett's
Time Entry Report for Selected File

Rose of Sharon re: ILA
 Client ID: 9073
 Matter ID: 110835
Tue. Nov 26, 2013 to Fri. Mar 21, 2014

Date	Task / Activity Code	Task/Activity Description	Time (hrs)
Wed. Dec 11, 2013		To preparation of motion record re: passing of accounts; to revising notice of motion and affidavit of Philip Cho; to finalizing motion record; to email correspondence to the service list serving the motion record; to preparation of affidavit of service; to memo to process server re: filing instructions;	2.50
Mon. Dec 9, 2013		To inter office conference with MDA and Philip Cho re: fee affidavits; to preparation of fee affidavit re: ila mandate; to preparation of the estimate of fees; to receipt of instructions from MDA re: preparing notice of motion and fee affidavit returnable for Friday, December 13, 2013; to inter office conference with PC re: advising Joe at Commercial List re: motion;	1.40
Total Time:			3.90

EXHIBIT “B”

This is Exhibit "B" referred to in the Affidavit of Mervyn D. Abramowitz affirmed February 26, 2015



Commissioner for Taking Affidavits (or as may be)

PHILIP CHO

TOTAL UNBILLED AND ESTIMATED TIME & DISBURSEMENTS

DESCRIPTION	LAWYER	HOURLY RATE	UNBILLED/ ESTIMATED TIME	ESTIMATED FEES/ DISBURSEMENTS	TOTALS
Communications with respect to independent legal advice provided	Philip Cho	\$400.00	0.6	\$ 240.00	
Communications with respect to the motion by the Receiver to pass accounts	Mervyn Abramowitz Philip Cho	\$550.00 \$400.00	0.4 0.4	\$ 220.00 \$ 160.00	
Preparation of Fee Affidavit re: passing accounts of Representative Counsel	Mervyn Abramowitz Philip Cho	\$550.00 \$400.00	0.4 0.8	\$ 220.00 \$ 320.00	
Attendance before court on Motion to pass accounts	Philip Cho	\$400.00	3.0	\$1,200.00	
TOTAL ESTIMATED TIME					\$2,360.00
HST					306.80
TOTAL ESTIMATED FEES (INCLUDING HST)					<u>\$2,666.80</u>

PEOPLES TRUST COMPANY

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Applicant

Respondent

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

Proceeding Commenced at **TORONTO**

**RECEIVER'S MOTION RECORD
VOLUME IV OF IV**

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

Eric Golden (LSUC #38239M)
(416) 593-3927 (Tel)
(416) 593-5437 (Fax)

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