

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

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

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

**MOTION RECORD - VOLUME I
(Returnable February 28, 2013)**

February 25, 2013

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Proposed Lawyers for Arm's Length Claimants

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TAB 1

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

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NOTICE OF MOTION

DELOITTE & TOUCHE INC. (“**Deloitte**”), in its capacity as court appointed receiver and manager (the “**Receiver**”) of Rose of Sharon (Ontario) Retirement Community (“**Rose**”), will make a motion to a judge presiding over the Commercial List at 10:00 a.m. on February 28, 2013 at 330 University Avenue, Toronto, Ontario.

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

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

1. if necessary, abridging the time for service of the notice of motion and motion record herein and dispensing with further service thereof;
2. approving the Second Report to the Court of the Receiver dated December 14, 2012 (the “**Second Report**”) and the Receiver’s actions and activities as set out in the Second Report;
3. approving the Third Report to the Court of the Receiver dated February 19, 2013 (the “**Third Report**”), the Receiver’s actions and activities as set out in the Third Report, and the Receiver’s Interim Statement of Receipts and Disbursements attached as **Appendix “Z”** thereto;
4. seeking the advice and direction of this Court with respect to determining any and all claims by the life-lessees of the 27 Arm’s Length Units and the 1 Arm’s Length – Abandoned Unit (as defined in the Third Report), representing holders of Life-Lease Units of Korean heritage with no apparent connection or relationship to Rose (the “**Arm’s Length Unit Holders**”), against their 28 Life-Lease Units and the Property, and/or the proceeds of sale of their 28 Life Lease-Units, under Right to Occupy Agreements (“**RTOAs**”) and Amended RTOAs (being the agreements of purchase and lease respecting their 28 Life-Lease Units), or otherwise, as well as any claims of any tenants of these 28 Arm’s Length Units (the “**Arm’s Length Tenants**”), and specifically determining:

- (a) the quantum and priority of any amount advanced or paid by or on behalf of these Arm's Length Unit Holders and Arm's Length Tenants (collectively, the "**Arm's Length Claimants**") to Rose in any fashion, whether by way of secured loan, unsecured loan, gift, deposit or otherwise and whether evidenced by promissory note, loan agreement, or other contract of debt or obligation (the "**Arm's Length Claims**"); and
 - (b) whether or not the Arm's Length Claims are subordinate in priority to the first mortgage registered against title to the Property (the "**Construction Mortgage**") held by the Applicant and first mortgagee over the Property, Peoples Trust Company ("**Peoples**");
5. appointing Kronis, Rotsztain, Margles, Cappel LLP ("**KRMC**") as representative counsel for the Arm's Length Claimants with respect to the Arm's Length Claims, and with respect to the issue of the priority between the Construction Mortgage and the Arm's Length Claims (the "**Arm's Length Priority Issue**");
6. to the extent that the Court orders that any of the Arm's Length Claims are subordinate to the Construction Mortgage, declaring that in accordance with the Order to be sought by Peoples: (i) the RTOAs (and Amended RTOAs) relating to the Arm's Length Units of those Arm's Length Unit Holders are terminated; and (ii) that those Arm's Length Claimants deliver up vacant possession of their Life-Lease Units upon written demand from the Receiver;

7. seeking the advice and direction of the Court with respect to determining whether any and all claims of all remaining Life-Lease Unit holders identified in the Receiver's Third Report, other than the Arm's Length Unit Holders (the "**Remaining Unit Holders**"), against their Life-Lease Units and the Property, and/or the proceeds of sale of their Life-Lease Units, under RTOAs, Amended RTOAs, or otherwise, as well as the claims of any tenants of the Remaining Unit Holders (the "**Remaining Tenants**"), including but not limited to any amounts advanced or paid by the Remaining Unit Holders and the Remaining Tenants (collectively, the "**Remaining Claimants**") to Rose in any fashion, whether by way of secured loan, unsecured loan, gift, deposit or otherwise and whether evidenced by promissory note, loan agreement, or other contract of debt or obligation (the "**Remaining Claims**"), are subordinate in priority to the Construction Mortgage. In particular, the Receiver is seeking the advice and direction of the Court as to whether the Construction Mortgage has priority over the following categories of Life-Lease Units (the "**Remaining Units**"), and specifically priority over the Remaining Claims against those Remaining Units (there are 90 Life-Lease Units in all at the Property, including the 27 Arm's Length Units and the 1 Arm's Length Abandoned Unit referenced above, although 4 Life-Lease Units may be subject to the interests of more than one party or fall into more than one category of unit):
- (a) 16 Life-Lease Units purchased in whole or in part by former members of the Board of Directors of Rose and/or their spouses (the "**Director Units**");

- (b) 2 Life-Lease Units purchased by Mugungwha Homes ("**Mugungwha**"), a "non-profit registered charity with particular emphasis on helping senior citizens of the Korean-Canadian community" (the "**Mugungwha Units**"). The President of Mugungwha is Moon Yoon, the wife of John Yoon;
- (c) 18 Life-Lease Units purchased by non-arm's length purchasers (*i.e.* investors) representing purchasers who are not of Korean heritage, or who are of Korean heritage but were members of a group who appear to have purchased Life-Lease Units for investment purposes, or for purposes other than personal occupation (the "**Non-Arm's Length Units**");
- (d) 16 Life-Lease Units that have been released back to Rose and are now vacant, originally purchased by purchasers with a Korean heritage (the "**Released Units**");
- (e) 6 Life-Lease Units occupied by Unimac Group Ltd./ Mikal-Calladan Construction Inc. (the "**Unimac Units**");
- (f) 3 Life-Lease Units provided by Rose to Turfpro Investments Inc. ("**Turfpro**")/William Campbell ("**Campbell**") in exchange for various loans (the "**Turfpro RTOA Units**");
- (g) 4 Life-Lease Units for which options to purchase were provided to Turfpro in exchange for various loans (the "**Turfpro Option Units**"); and
- (h) 1 Life-Lease Unit that is unsold and vacant (the "**Unsold Unit**").

8. to the extent that the Court orders that any of the Remaining Claims of the Remaining Claimants are subordinate to the Construction Mortgage, declaring that in accordance with the Order to be sought by Peoples (i) the RTOAs (and Amended RTOAs) relating to the Life-Lease Units of the Remaining Unit-Holders are terminated; and (ii) that those Remaining Claimants deliver up vacant possession of their Life-Lease Units upon written demand from the Receiver;
9. increasing to \$1,500,000.00 the amount that the Receiver is authorized to borrow pursuant to paragraph 20 of the Appointment Order (as defined below);
10. directing the Korean (Toronto) Credit Union ("KCU") to pay to the Receiver, without set-off, contra or other deduction, all amounts that were standing to the credit of Rose as at the date of the appointment of the Receiver in bank accounts held by Rose with KCU, net of any banking charges levied against those funds that are approved by the Receiver;
11. approving the fees and disbursements of the Receiver for the period ending December 31, 2012, and the fees and disbursements of counsel to the Receiver for the period ending December 31, 2012; and,
12. such further and other relief as counsel may request and this Court may permit.

THE GROUNDS FOR THE MOTION ARE:

1. pursuant to an Order (the “**Appointment Order**”) of Justice Campbell of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 27, 2011 (the “**Appointment Date**”), Deloitte was appointed as Receiver of all of the current and future assets, undertakings and properties of Rose;
2. the Property is a twelve (12) storey building consisting of a 60 bed long term care component on floors 4 to 6 (the Nursing Home), and a residential life lease component consisting of 90 apartments (the Life-Lease Units) and related amenities (the “**Life-Lease Residence**”) on the remaining floors (floors 2, 3 and 7 through 12);
3. since its appointment, the Receiver has managed and administered the Property for the benefit of stakeholders, and among other things:
 - (a) caused the Nursing Home to be operated in accordance with applicable law and regulation, through the professional management of Assured Care Consulting Inc. (“**ACC**”), a manager approved by the Ministry of Health and Long-Term Care;
 - (b) caused the Property, apart from the operations of the Nursing Home, to be professionally managed by Sterling Silver Development Corporation through its division, Sterling Karamar Property Management (“**Sterling**”), as approved by this Court;
 - (c) caused a review of the condition of the building to be prepared by an independent expert;
 - (d) investigated the nature and extent of the payments made by, and interests of, various parties in the Life-Lease Units, and various realization strategies for the Property;

- (e) made appropriate inquiries and pursued the registration of the Property under the *Condominium Act*; and
 - (f) generally managed and administered the Property in a commercially reasonable fashion in accordance with applicable law;
4. Rose is a not-for-profit Ontario corporation, originally organized for the purpose of providing non-profit residential accommodation for senior citizens of Korean heritage. Rose purchased the Property in or about 1996 for the purposes of developing a retirement residence and to provide related nursing home facilities;
 5. in order to foster a Korean community base at the Property, Rose sought to develop the Property on the basis of providing "life-leases" for residents (save and except residents of the Nursing Home);
 6. the construction of the Property was financed by way of Peoples' Construction Mortgage registered against title to the Property on May 18, 2007;
 7. Rose marketed the Life-Lease Residence as Life-Lease apartments which would give the Life-Lease Unit holder ("Unit-holder", or "Purchaser") the right to use, occupy and enjoy the Life-Lease Unit for the remainder of the Unit-holder's life, or if there were two Purchasers, until the death of the surviving Unit-holder;
 8. the life-lease arrangements put in place by Rose are governed by the RTOAs (and Amended RTOAs) entered into on a unit-by-unit basis;

9. each RTOA sets out the purchase price, as well as the deposit schedule for the relevant Life-Lease Unit (amounts to be paid, dates on which those amounts are to be paid, and percentage of purchase price that the deposits represent - each Unit-holder was required to pay deposit instalments totalling either 30% or 40% of the purchase price under the RTOA depending on whether a purchaser was defined as an "arm's length purchaser" or "non-arm's length purchaser");
10. each RTOA includes the following provisions:
 - (a) the term of the RTOA was "the lifetime of the Purchaser or if there are two Purchasers, upon the death of the survivor" (Term 1, Terms of Agreement);
 - (b) the Life-Lease Unit is to be used by the Purchaser for "residential purposes only" (Term 11, Terms of the Agreement);
 - (c) the RTOA "shall not create any direct ownership in the real property or building of [Rose] and the Purchaser agrees not to register notice of this [RTOA] against title to the lands upon which the building sits, until Occupancy and then only in accordance with the form of notice approved by [Rose] acting reasonably and in accordance with applicable registration regulations." (Term 8, Terms of the Agreement);
 - (d) upon possession of the Life-Lease Unit, and on the first day of each and every calendar month thereafter, the Purchaser was to pay a Maintenance Fee calculated based on the area of the unit, which was intended to cover the following (Terms 1 and 3 – Monthly Maintenance Fees):

“operation, maintaining, repairing and managing the residential building, the Unit (the purchaser pays for unit damage and insurance), the common areas, the amenities and facilities, as well as visitor parking areas, including snow and garbage removal, sewer and water, gas, insurance, building maintenance, landscaping, ground maintenance, elevator maintenance contract, equipment costs, equipment replacement reserves, major repairs and major capital repair reserves and management fees”; and “providing services for the residents, including amenity space charges, activity and program co-ordination costs”; and

- (c) Unit-holders were also to pay for “municipal taxes, utilities and any optional services such as communications and entertainment” which were to be billed separately by Rose; (Term 5, Monthly Maintenance Fees)
11. in addition to their RTOA, beginning sometime in the fall of 2003, each Purchaser was also required to execute a “Rose of Sharon - Acknowledgment and Consent Agreement” (the “ACA”) in which it was acknowledged therein that the ACA was “incorporated into and shall form part of the Agreement to Purchase”;
12. the Purchaser also acknowledged in the ACA that:
- (a) he/she is “obligated” to pay the deposits as set out in the RTOA;
 - (b) he/she has received a draft copy of the RTOA from Rose and has “reviewed [it] with his/her solicitor”;
 - (c) Rose “has the right to amend the [RTOA] in its sole discretion from time to time until it is in a form acceptable to [Rose], its lender and any regulatory authority”;

- (d) the deposits “may be used by [Rose] in the construction for the Project”, and the deposits are “not insured under the provisions of the Ontario New Home Warranty program or otherwise”; and
 - (e) he/she has received independent legal advice prior to signing the ACA;
13. despite the life-lease concept employed by Rose for the development of the Property, from its inception Rose kept open the possibility that the Nursing Home and Life-Lease Residence could be converted to condominiums. The ACA also contained the following provision allowing for the Nursing Home and Life-Lease Residence to be registered as a condominium, and require a Unit-holder to acquire a condominium unit in lieu of his/her life-lease interest, but not entitling the Unit-holder to require acquisition of a condominium unit;

“the purchaser acknowledges and agrees that he/she has been advised that the construction lender has the legal right, in its sole and absolute discretion but without any obligation, to insist that the Life-Lease Project be registered as a condominium corporation” and in that event the purchaser “may be required to acquire, but he/she is not entitled to require a condominium unit rather than a Life-Lease unit on terms and conditions that have been fully explained to the purchaser at the time of executing [the ACA], which terms and conditions will be reflected on the final version of the Agreement”;

14. before Peoples made any advances under the Construction Mortgage, each Purchaser was required to execute an "Acknowledgment and Postponement (sic) Agreement" (the "APA") wherein he/she agreed and acknowledged that "all deposits paid and to be paid under the [RTOA] are subordinated and postponed to, and shall not rank in priority to, the [Construction Mortgage], and the [Peoples] Security";
15. subsequently, Amended RTOAs were entered into in January, 2010, providing for Unit-holders to give a promissory note to Rose representing the balances due under the RTOAs. The term of the Amended RTOAs was for two years, thereby allowing for payment of the notes in full upon anticipated completion of conversion of the Nursing Home and Life-Lease Residence to condominiums;
16. prior to any advance under the Construction Mortgage, Rose was to provide Peoples with confirmation of *bona fide* sales of 80 Life-Lease Units in place amounting to at least \$14,246,000, including the provision of non-refundable cash deposits totalling \$4,170,000 (which included a maximum of 18 non-arm's length unit sales *i.e.* investor sales whose deposit per Life-Lease Unit was to be 40% of the selling price, as compared to 30% for arm's length parties);
17. the first advance under the Construction Mortgage was made in May, 2007, after Peoples was provided with executed RTOAs and APAs with respect to the 82 Life-Lease Units sold to that point, and confirmation of sales of these 82 Life-Lease Units totalling \$15,170,891.93 and generating deposits totalling \$4,190,480.28;

18. in addition, the ACAs cover 69 of the 89 Life Lease Units that are subject to RTOAs (as set out above, while there are 90 Life-Lease Units, 4 Life-Lease Units may be subject to the interests of more than one party or fall into more than one category of unit). The Receiver has located forms of acknowledgment with respect to 13 of the remaining 20 RTOAs, including for all but one of the Arm's Length Units;
19. the Occupancy Permit for the Property was issued on or about November 4, 2010;
20. Rose encountered cash flow issues almost from the start of construction. Beginning in 2006, one of the sources Rose reached out to for funds was the Unit-holders. Rose's records indicate that, in addition to the deposits Rose received in accordance with the terms of the RTOAs, since 2006, Rose borrowed over \$2.6 million from Unit-holders, including Directors, but excluding loans from Turfpro/Campbell and Leon Hui (a principal of Unimac), which funds appear to have been expended by Rose during the construction of the Project. Rose treated the funds received from Unit-holders as loans (details of the amounts borrowed from Unit-holders are set out in **Appendix "E"** to the Third Report), which were evidenced by way of promissory notes given by Rose to the Unit-holders bearing interest at rates of between 0% and 12 % (the "**Rose Promissory Notes**"), and it does not appear that the funds that Rose obtained by way of the Rose Promissory Notes were paid to Peoples to be credited against the Construction Mortgage;
21. of the over \$2.6 million in loans to Rose from Unit-holders and Directors, other than a loan for \$124,912.00 from Mugungwha for one of its two Life-Lease Units, the Rose Promissory Notes evidence loans to Rose from several of the Arm's Length Purchasers (\$984,351 from 12 Arm's Length Unit Holders representing 14 of the 27 Arm's Length Units) and the Directors (approximately \$1.5 million);

22. as per the terms of the RTOAs, ACAs and APAs, the deposits made by the Unit-holders are subordinate to the Construction Mortgage;
23. in addition, any other advances made by the Unit-Holders to Rose, including those evidenced by the Rose Promissory Notes or otherwise, are subordinate to the Construction Mortgage. The Rose Promissory Notes do not contain any wording that would provide them with priority over the Construction Mortgage;
24. four of the 90 Life-Lease Units may be subject to the interests of more than one party, so that the number of Life-Lease Units set out in Paragraphs 4 and 7 of this Notice of Motion totals 94. The 4 overlapping Life-Lease Units are: (i) unit #310 which is a Released Unit and is subject to an option to purchase in favour of Turfpro; (ii) unit #207, which is being claimed by both Unimac and Mugungwha; (iii) unit #802, which is being claimed by Jane Kim, an Arm's Length Unit Holder, and is subject to an option to purchase in favour of Turfpro; and (iv) unit #PH8, which is being claimed by Unimac and is subject to an option to purchase in favour of Turfpro;
25. as of the Appointment Date, 73 of the 90 Life-Lease Units were subject to RTOAs, consisting of the 27 Arm's Length Units, 1 Arm's Length-Abandoned Unit, 16 Director Units, 2 Mugungwha Units, 18 Non-Arm's Length Units, 6 Unimac Units, and 3 Turfpro RTOA Units. However, Rose has contested Unimac's rights to the Unimac Units as part of its ongoing dispute with Unimac (as set out in paragraph 24 above, four of these 73 Life-Lease Units are the subject of competing claims);

26. the remaining Life-Lease Units that were not subject to RTOAs as of the Appointment Date consist of the 1 unsold and vacant unit (the Unsold Unit), the 16 Released Units and the 4 Turfpro Option Units (as set out in paragraph 24 above, 3 of the 4 Turfpro Option Units are currently the subject of competing interests);
27. many of the Arm's Length Unit Holders are treating their Life-Lease Units as investment properties. Of the 27 Arm's Length Units, the current occupancy is as follows:
- (a) 4 of the Arm's Length Unit Holders are occupying their Arm's Length Unit themselves;
 - (b) 8 of the Arm's Length Units are occupied by family members of the actual Arm's Length Unit-Holders;
 - (c) 3 of the Arm's Length Units are currently vacant; and
 - (d) 12 of the Arm's Length Units are occupied by tenants of the Unit-holders.
28. as of September 30, 2012, the Arm's Length Unit Holders are in arrears on their Maintenance Fee payments in the aggregate amount of \$74,885 and are in arrears on payments under the Amended RTOAs in the aggregate amount of \$185,667;
29. excluding the 27 Arm's Length Units and the 1 Arm's Length – Abandoned Unit, of the remaining 66 Life-Lease Units (the Remaining Units):
- (a) 16 Life-Lease Units (the Director Units) are held by former members of Rose's Board of Directors (the "Former Directors") and/or spouses of the Former Directors, 7 of whom made loans of \$25,000 each to Rose, and one of whom made a loan of \$30,000 to Rose (the "Director Loans"). The Former Directors personally borrowed funds from KCU, and these individual personal loans were guaranteed by Rose. Up until the Appointment Date, Rose had been paying to

KCU the monthly interest payments on the Director Loans. Documentation that certain of the Former Directors have provided to the Receiver indicates that those Former Directors intended to set off the amount of their individual Director Loan against the balance owing on their Life-Lease Units;

- (b) 2 Life-Lease Units (unit #205 and unit #207) were purchased by Mugungwha (the Mugungwha Units). Unit #207 is also being claimed by Unimac;
- (c) 18 Life-Lease Units were purchased by non-arm's length purchasers (the Non-Arm's Length Units), which units can be further broken down as follows:
 - i. 2 Non-Arm's Length Units (unit #203 and unit #903) are occupied by ACC/Robert Berg (the principal of ACC). ACC is the manager of the Nursing Home and it is conducting business from those two units (the "ACC Units"). ACC entered into the RTOA for unit #203 on November 8, 2003. The RTOA for unit #903 was originally entered into by York Health Care Developments Inc. (the Project Manager) on November 8, 2003, but it was assigned to ACC on or around December 31, 2010;
 - ii. 1 Non-Arm's Length Unit (unit #1105) is subject to an RTOA with Leon Hui, a principal of Unimac, entered into on February 24, 2007, and the unit is being rented to a third party;
 - iii. 12 Non-Arm's Length Units are subject to RTOAs with individuals who are not of Korean heritage, who have not occupied their units and who appear to have acquired their units as investments using financing provided by Vace Investments Inc. ("Vace"), a company with a principal

who is related to the project architect (the “**First Vace Investment Units**”); and

- iv. 3 Life-Lease Units which were purchased by individuals who would be categorized as Vace Korean Purchasers (as defined below) instead of Non-Arm’s Length Purchasers but for the fact that Letters of Release (as defined below) for their Life-Lease Units could not be located in Rose’s records.
- (d) 16 Life-Lease Units appear to have been initially claimed by persons with a Korean name, of which 15 used financing provided by Vace (the “**Vace Korean Purchasers**”), which units were subsequently released back to Rose by the putative Unit-holders (the Released Units). The Vace Korean Purchasers executed letters of release for the 16 Released Units (the “**Letters of Release**”) confirming that they had “no ongoing financial or legal interest in [the unit being released] at the Rose Retirement Community project”. In addition, the Letters of Release state that “I release Rose from any obligations to me in respect of the above mentioned unit(s)”. In return, Rose agreed to “release the [Unit-holder of the Released Unit] of any obligation [that Unit-holder] may have in respect of the unit(s)”;
- (e) 6 Life-Lease Units are being claimed by Unimac in connection with an agreement entered into on or about October 17, 2008, under which Rose purported to pledge a minimum of 6 unsold units to Unimac as security in relation to amounts claimed by Unimac under its construction contract with Rose (the Unimac Units). One of

the Unimac Units, unit #207, is also being claimed by Mugungwaha, and another, unit #PH8, is subject to an option to purchase in favour of Turfpro;

(f) 7 Life-Lease Units are being claimed by, or are subject to options in favour of, Turfpro/Campbell (the Turfpro RTOA Units and the Turfpro Option Units) in connection with various loans and mortgages provided by Turfpro/Campbell to Rose between 2002 and 2011, pursuant to which Rose: (i) entered into two RTOAs with Turfpro on December 15, 2005 (for unit #PH5 and unit #PH7), and one RTOA with Campbell on April 8, 2005 (unit #305); and ii) beginning in late 2009, pledged four Life-Lease Units to Turfpro as security and provided options to purchase those units (unit #310, unit #PH3, unit #802 and unit #PH8). As set out above, Unimac is also claiming unit #PH8; and

(g) 1 Life-Lease Unit is vacant and does not appear to be subject to an RTOA (the Unsold Unit);

30. other than the Remaining Claimants of the ACC Units and the Turfpro RTOA Units which have made certain Maintenance Fee payments, the Remaining Claimants have not made any Maintenance Fee payments since the Appointment Date;

31. Peoples advised the Receiver that it will bring a motion seeking priority for the Construction Mortgage over the Arm's Length Claims and the Remaining Claims;

32. based on the Receiver's review and the advice of independent counsel, the Construction Mortgage is a first ranking mortgage against the Property, and is entitled to priority over the other mortgages registered against the Property, and over the Remaining Claims;

33. the Receiver believes that Peoples has a first charge over the Remaining Units and that it is just and equitable that the Receiver be entitled to obtain vacant possession of the

Remaining Units free and clear of any and all claims in respect of the Remaining Units other than the Construction Mortgage;

34. based on the Receiver's review and the advice of independent counsel, the Construction Mortgage is also entitled to priority over the Arm's Length Claims. However, the Receiver recognizes that various Arm's Length Claimants may wish to make submissions to the Court on the issue of priority. In that regard, the Receiver is concerned of the possibility that a number of different counsel will be engaged by the Arm's-Length Claimants. As it appears to the Receiver, based on the documentation it has reviewed, that the circumstances relating to the Arm-Length Claimants' interests in Rose may be similar, and since the Receiver is of the view that it would be more efficient for the Arm's Length Claimants, the Receiver and the Court if the interests of the Arm's Length Claimants were represented by one firm ("**Representative Counsel**"), the Receiver is requesting:
- (a) that Representative Counsel be appointed for the Arm's Length Claimants with respect to the Arm's Length Claims, and with respect to the issue of priority between the Construction Mortgage and the Arm's Length Claims;
 - (b) that KRMC be appointed as Representative Counsel and that its fees and costs in that role be funded from the Estate; and
 - (c) the advice and direction of this Court with respect to the Arm's Length Priority Issue;
35. Peoples has advised the Receiver that should Representative Counsel be appointed on terms that are acceptable to it, Peoples would support the appointment of Representative Counsel and its funding from the receivership estate;

36. in connection with its administration of the Property, the Receiver originally requested payment of certain monies held by KCU for the credit of Rose as of the Appointment date (\$205,148.61, or the "KCU Funds"). Despite these written requests, KCU has refused or failed to make payment of these monies to the Receiver, and instead has set off against the KCU Funds \$150,000.00 representing loans that KCU had made to former members of Rose's Board of Directors, which loans had been guaranteed by Rose;
37. the interim statement of receipts and disbursements of the Receiver attached as **Appendix "Z"** to the Third Report is a fair and accurate representation of the funds received and disbursed directly by the Receiver since the appointment of the Receiver;
38. the fees and disbursements of the Receiver and its counsel are fair and reasonable in the circumstances;
39. Rule 10.01 of the *Rules of Civil Procedure* and Section 101 of the *Courts of Justice Act*;
and
40. such further and other grounds as counsel may advise and this Honourable Court permit.

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

1. The Third Report to the Court of the Receiver, dated February 19, 2013;
2. the Affidavit of Daniel Weisz sworn February 8, 2013;
3. the Affidavit of Harry VanderLugt, to be sworn;
4. the Affidavit of Chad Kopach sworn February 22, 2013; and
5. such further and other evidence as counsel may advise and this Court permit.

February 22, 2013

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

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

AND TO: Arm's Length Claimants Service List (see Schedule "C")

AND TO: Remaining Claimants Service List (see Schedule "D")

TAB A

SCHEDULE "A"

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

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

THE HONOURABLE
JUSTICE

)
)
)

THURSDAY, THE 28th DAY
OF FEBRUARY, 2013

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO RETIREMENT COMMUNITY

Respondent

ORDER

THIS MOTION made by **Deloitte & Touche Inc.**, in its capacity as Receiver and Manager over all of the current and future assets, undertakings and properties of the Respondent (in that capacity, the "**Receiver**") for an order abridging the time for service of the notice of motion and motion record herein and dispensing with further service thereof, approving the Second Report of the Receiver dated December 14, 2012 (the "**Second Report**") and the activities described therein, approving the Third Report of the Receiver dated February 19, 2013 (the "**Third Report**") and the activities described therein, approving and accepting the

Receiver's Interim Statements of Receipts and Disbursements for the period from September 27, 2011 to March 31, 2012, increasing to \$1,500,000.00 the amount the Receiver is authorized to borrow pursuant to paragraph 20 of the Appointment Order (as defined in the Notice of Motion), approving the fees and disbursements for services rendered by the Receiver for the period from November 16, 2011 to December 31, 2012, the fees and disbursements of Blaney, McMurtry LLP ("**Blaneys**") for the period from November 1, 2011 to December 31, 2012, and the fees and disbursements of Gowlings LLP ("**Gowlings**") for the period from November 1, 2011 to December 31, 2012, and appointing Kronis, Rotsztain, Margles, Cappel LLP as representative counsel for the Arm's Length Claimants (as defined in the Notice of Motion) with respect to the Arm's Length Claims (as defined in the Notice of Motion) and with respect to the issue of the priority between the Construction Mortgage (as defined in the Notice of Motion) and the Arm's Length Claims, was heard this day at Toronto.

ON READING the Receiver's Motion Record dated February 22, 2013, the Second Report, the Third Report, the affidavit of Daniel Weisz sworn February 8, 2013, 2011, the affidavit of Chad Kopach sworn February 22, 2013, the affidavit of Harry VanderLugt sworn February __, 2013, and upon hearing the submissions of counsel for the Receiver, counsel for the Applicant, and

1. **THIS COURT ORDERS** that the time for service of the Receiver's Notice of Motion returnable February 28, 2013 (the "**NOM**"), and related motion material filed in support of that NOM (the "**Motion Material**") be and is hereby abridged, that service of the NOM and Motion Material is hereby validated, and that further service thereof is hereby dispensed with.

2. **THIS COURT ORDERS** that the Second Report dated December 14, 2012, and the actions of the Receiver and its counsel described therein be and are hereby approved.

3. **THIS COURT ORDERS** that the Third Report dated February 19, 2013, and the actions of the Receiver and its counsel described therein be and are hereby approved.

4. **THIS COURT ORDERS** that the Receiver's Interim Statement of Receipts and Disbursements for the period from September 27, 2011 to March 31, 2012 as set out at Appendix "Z" of the Receiver's Third Report, be and is hereby accepted and approved.

5. **THIS COURT ORDERS** that the amount the Receiver is authorized to borrow pursuant to paragraph 20 of the Appointment Order issued by Justice Campbell on September 27, 2011, be and is hereby increased to \$1,500,000.00.

6. **THIS COURT ORDERS** that the fees and disbursements of the Receiver from November 16, 2011 to December 31, 2012, the fees and disbursements of Blaneys from November 1, 2011 to December 31, 2012, and the fees and disbursements of Gowlings from November 1, 2011 to December 31, 2012, be and are hereby approved.

7. **THIS COURT ORDERS** that Kronis, Rotsztain, Margles, Cappel LLP be and is hereby appointed as representative counsel for the Arm's Length Claimants (as defined in the Notice of Motion) with respect to the Arm's Length Claims (as defined in the Notice of Motion), and with respect to the issue of the priority between the Construction Mortgage (as defined in the Notice of Motion) and the Arm's Length Claims.

PEOPLES TRUST COMPANY

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Applicant

Respondent

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

Proceeding Commenced at **TORONTO**

ORDER

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AND TO: BELSITO, BAICHOO & RUSO
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**AND TO: UNITED FOOD AND COMMERCIAL WORKERS CANADA,
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Proposed Lawyers for Arm's Length Claimants

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TAB D

SCHEDULE "D"
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Young Jeon
Suite 711
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Occupant
Suite 712
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Daniel Yoon
Suite 712
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Moon Yoon
Suite 712
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Moon Yoon
2465 Grindstone Court
Mississauga, ON L5L 3K8

Daniel Yoon
2465 Grindstone Court
Mississauga, ON L5L 3K8

Occupant
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Rose of Sharon (Ontario) Retirement Community
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Steven Yu
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Etobicoke, ON M9A 1M3

Occupant
Suite 804
Rose of Sharon (Ontario) Retirement Community
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Klara Kim
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Toronto, ON M2N 3H2

Occupant
Suite 805
Rose of Sharon (Ontario) Retirement Community
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Han Hyeong Lee
16 Eleanor Circle
Richmond Hill, ON L4C 6K7

Hae Jeong Kang
16 Eleanor Circle
Richmond Hill, ON L4C 6K7

Occupant
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Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Sun Hwa Lee
8 Eastgate Cres
Scarborough, ON M1L 1W9

Sun Hwa Lee
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Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Occupant
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Woo Sam Park
#1705-88 Promenade Circle
Thornhill, ON L4J 9A4

Occupant
Suite 1001
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
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Albert Yoon
195 Glenview Avenue
Toronto, ON M4R 1R4

Albert Yoon
Suite 1003
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Occupant
Suite 1007
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
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Lawrence (Myung Kyou) Kim
19 Fifeshire Road
Toronto, ON M2L 2G4

Occupant
Suite 1011
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

John Yoon
20 Dukinfield Crescent
Don Mills, ON M3A 2S1

Olivia Yoon
Suite 1107
Rose of Sharon (Ontario) Retirement Community
15 Maplewood Avenue
Toronto, ON M6C 4B4

Mugungwha Homes
20 Dukinfield Crescent
Toronto, ON M3A 2S1

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Suite 207
Rose of Sharon (Ontario) Retirement Community
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Anne Marie Heinrichs
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Helen Klassen
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Kitchener, ON N2L 6L1

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Kitchener, ON N2J 4Y3

Hans Goetze
202-A Kenilworth Ave.
Toronto, ON M4L 3S6

John Chon
6 Kinnie Court
Toronto, ON M3N 2R9

Choo-Kook Chang
6 Kinnie Court
Toronto, ON M3N 2R9

Yun Ok Lee
426 Clinton Street
Toronto, ON M6G 2Z2

Assured Care Consulting Inc.
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15 Maplewood Avenue
Toronto, ON M6C 4B4

Occupant
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Mississauga, ON L4Y 1M5

Meerai Cho
360 Bloor Street West
Suite #505
Toronto, ON M5S 1X1

Kim Hong Yang
75 Emmette Ave.
Suite #1207
Toronto, ON M6M 5A7

Myunghee Yu
72 Bywood Drive
Etobicoke, ON M9A 1M3

Tae-Young Kim
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Etobicoke, ON M9A 1M3

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Toronto, ON M4R 1R4

Richard Yoon
195 Glenview Avenue
Toronto, ON M4R 1R4

Sang-Hoon Lee
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Toronto, ON M2R 1K2

Eun Y. Lee
2374 Lakeshore Blvd. N.
Toronto, ON M8V 1B6

Hee K. Lee
2374 Lakeshore Blvd. N.
Toronto, ON M8V 1B6

Kyung Hwan Lee
121 Doncaster Ave.
Thornhill, ON L3T 1L6

Jang Hoon Lee
121 Doncaster Ave.
Thornhill, ON L3T 1L6

Jin Sook Park
1054 Centre St. #4A
Thornhill, ON L4J 3M7

Mi Kyung Lee
147 Yorkview Drive
Toronto, ON M2R 1K2

Byung Cho
1993 Leslie St
Toronto, ON M3B 2M3

John Cho
2001 Leslie St.
Toronto, ON M3B 2M3

Unimac Group Ltd.
7616 Yonge Street
Thornhill, ON L4J 1V9

William Campbell
112 West Street
Brantford, ON N3T 3G1

Turfpro Investments
320 North Park Street
Unit #3
Brantford, ON N3R 4L3

PEOPLES TRUST COMPANY

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Applicant

Respondent

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

Proceeding Commenced at **TORONTO**

NOTICE OF MOTION
(Returnable February 28, 2013)

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 & Touche Inc., in its capacity as court
appointed receiver and manager of Rose of Sharon
(Ontario) Retirement Community

TAB 2

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

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

AFFIDAVIT OF DANIEL R. WEISZ
(Sworn February 8, 2013)

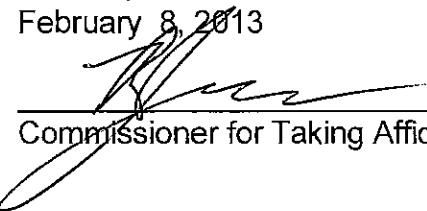
I, **Daniel R. Weisz**, of the City of Vaughan, in the Province of Ontario,
MAKE OATH AND SAY:

1. I am a Senior Vice-President of Deloitte & Touche 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 16, 2011 to December 31, 2012 (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 \$431.46. 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
February 8, 2013



Commissioner for Taking Affidavits

)
)
)
)



DANIEL R. WEISZ

CERTIFIED TO BE A TRUE COPY
Rustam Juma, Notary Public
in and for the Province of Ontario
My Commission is Unlimited as to time.

TAB A

This is Exhibit "A" referred to
 in the Affidavit of DAVID W. 132
 Sworn before me this 8th day of
FEBRUARY 2013
 A Commissioner, etc. *[Signature]*

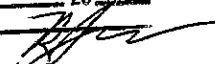
Exhibit "A"

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

CERTIFIED TO BE A TRUE COPY
 Rustam Juma, Notary Public
 in and for the Province of Ontario
 My Commission is Unlimited as to time.
Amount of Invoice
(including HST)

| <u>Invoice Date</u> | <u>Invoice Period</u> | <u>Amount of Invoice</u> <u>(including HST)</u> |
|---------------------|---|--|
| 27-Jan-12 | November 16, 2011 to December 31, 2011 | \$ 110,349.59 |
| 7-Mar-12 | January 1, 2012 to January 31, 2012 | 61,660.15 |
| 27-Mar-12 | February 1, 2012 to February 29, 2012 | 58,164.49 |
| 30-Apr-12 | March 1, 2012 to March 31, 2012 | 63,993.03 |
| 15-Jun-12 | April 1, 2012 to April 30, 2012 | 39,199.70 |
| 11-Sep-12 | May 1, 2012 to May 31, 2012 | 34,471.78 |
| 21-Sep-12 | June 1, 2012 to June 30, 2012 | 29,307.11 |
| 21-Sep-12 | July 1, 2012 to July 31, 2012 | 22,434.46 |
| 21-Sep-12 | August 1, 2012 to August 31, 2012 | 19,368.77 |
| 4-Oct-12 | September 1, 2012 to September 30, 2012 | 38,383.28 |
| 23-Jan-13 | October 1, 2012 to October 31, 2012 | 64,991.39 |
| 24-Jan-13 | November 1, 2012 to November 30, 2012 | 25,755.53 |
| 24-Jan-13 | December 1, 2012 to December 31, 2012 | <u>14,013.70</u> |
| | | <u>\$ 582,092.98</u> |

TAB B

This is Exhibit "B" referred to
in the Affidavit of Daniel Weisz
Sworn before me this 8th day of
FEBRUARY 2013
A Commissioner, etc. 

Deloitte

Deloitte & Touche Inc.
181 Bay St.
Suite 1400
Toronto, ON M5J 2V1
Canada
Telephone: 416-601-6150
Fax: 416-601-6690
www.deloitte.ca

CERTIFIED TO BE A TRUE COPY
Rustam Juma, Notary Public
in and for the Province of Ontario
My Commission is Unlimited as to time.

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

Date: January 27, 2012
Invoice No: 2995826
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #4

For professional services rendered for the period November 16, 2011 to December 31, 2011 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|------------|------------------|---|
| 11/16/2011 | Weisz, Daniel | Prepare for and attend upon a conference call with H. Bricks, and C. Prophet and H. VanderLugt of Gowling Lafleur Henderson LLP ("Gowlings") to discuss various issues including enquiries of Peoples Trust Company ("Peoples"); correspondence from Goldman Sloan Nash Haber, counsel for a creditor; review various e-mail correspondence; discussion with H. Bricks regarding report; e-mail to Gowlings enclosing draft report; meeting with S. Damiani. |
| 11/16/2011 | Bricks, Hartley | Prepare e-mail correspondence in response to questions from Peoples and Canada Mortgage and Housing Corporation ("CMHC"); conference call with C. Prophet, H. VanderLugt and D. Weisz regarding response to Peoples and CMHC; review of correspondence from B. Gore regarding Unimac Group Inc. ("Unimac"); discussions and correspondence with S. McCrorie of Altus Group and S. Alford of CWPC Seniors Housing Group regarding a request for a quote to prepare an appraisal; discussion with D. Weisz regarding court report; correspondence with S. Sirju of Assured Care Consulting Inc. ("ACC") regarding banking status. |
| 11/16/2011 | Damiani, Stefano | Review letters sent to life lease occupants; meeting with D. Weisz; update tracking schedule for information provided by life lease occupants; e-mail to J. Cook regarding the status of the life-lease analysis. |
| 11/17/2011 | Weisz, Daniel | Review and update proposed response to questions from Peoples; telephone call with C. Prophet regarding considerations in respect of information not received from parties which entered into right to occupy agreements. |
| 11/17/2011 | Bricks, Hartley | Finalize and send response to questions raised by Peoples and CMHC. |
| 11/17/2011 | Cook, James | Follow-up regarding GFS Food Services Inc. ("GFS") payment with R. |

Invoice #4
 Rose of Sharon - Receivership
 January 25, 2012
 Page 2

| Date | Professional | Description |
|------------|------------------|---|
| | | Brown and ACC and telephone discussion with GFS regarding same. |
| 11/18/2011 | Weisz, Daniel | Review agreements with Sterling and ACC regarding critical dates. |
| 11/18/2011 | Bricks, Hartley | Review correspondence from N. DelRizzo of the Toronto Central Local Health Integration Network (the "LHIN") regarding the Service Accountability Agreement ("SAA") for Rose of Sharon. |
| 11/21/2011 | Weisz, Daniel | Review correspondence from a representative of Unimac with S. Damiani and forward correspondence to Gowlings; discussion with H. Bricks regarding status. |
| 11/21/2011 | Bricks, Hartley | Discussion with D. Weisz regarding status, correspondence with M. Mallich of Peoples regarding the status of the receivership and response to CMHC questions; correspondence with S. McCrorie regarding the status of an appraisal quote, correspondence with M. Mallich regarding the status of appraisal quotes; review of correspondence from V. Heinrichs. |
| 11/21/2011 | Damiani, Stefano | Review e-mail forwarded by D. Weisz and the enclosed information provided by Unimac; review of information received from life lease holders, update the life lease tracking schedule. |
| 11/22/2011 | Weisz, Daniel | Discussion with C. Prophet on receivership matters. |
| 11/22/2011 | Bricks, Hartley | Correspondence with S. Sirju regarding the status of bank accounts. |
| 11/22/2011 | Cook, James | Telephone discussion with N. Lee to follow up on the Business Condition Assessment ("BCA") status and obtaining building drawings from the architect; telephone discussion with a leasing company regarding payment going forward; emails and telephone discussion with ACC regarding GFS payments; correspondence with ACC and R. Brown regarding wire of payroll funds. |
| 11/22/2011 | Brown, Rose M | Trust Banking Administration - prepare disbursement cheques. |
| 11/23/2011 | Weisz, Daniel | Voicemail to V. Heinrichs to confirm meeting on Monday he requested; discussion with H. Bricks regarding status of lease review and cash flow; review and sign SAA; meet with H. Bricks and S. Damiani regarding life lease schedule. |
| 11/23/2011 | Bricks, Hartley | Meet with D. Weisz and S. Damiani regarding life lease schedule. |
| 11/23/2011 | Damiani, Stefano | Prepare for and meet with H. Bricks and D. Weisz with respect to the life leases and promissory notes; review of information provided by various life lease unit holders, and update the related tracking schedule. |
| 11/23/2011 | Brown, Rose M | Trust Banking Administration - Payroll Wire. |
| 11/24/2011 | Weisz, Daniel | Meet with H. Bricks and S. Damiani regarding the life lease analysis; discussion with H. Bricks regarding appraisal of life lease units. |
| 11/24/2011 | Bricks, Hartley | Review of life lease documents; discussion with D. Weisz and S. Damiani regarding the status of the life lease review; review and execute the SAA, correspondence to Marsh regarding Certificate of Insurance required pursuant to the terms of the SAA. |
| 11/24/2011 | Damiani, Stefano | Review information provided by life lease holders; meeting with D. Weisz and H. Bricks; review promissory note records; revise and update life lease tracking schedule. |
| 11/25/2011 | Weisz, Daniel | Meeting with H. Bricks on status of review of life lease units. |
| 11/25/2011 | Bricks, Hartley | Review of life lease documents; discussion with S. Sirju of ACC |

Invoice #4
 Rose of Sharon - Receivership
 January 25, 2012
 Page 3

| Date | Professional | Description |
|------------|------------------|--|
| | | regarding status of invoices and payments, discussion with D. Weisz regarding the status of the review of life lease units, discussion with S. Damiani regarding the status of the life lease schedule. |
| 11/25/2011 | Damiani, Stefano | Meeting with H. Bricks and update the life lease schedule. |
| 11/28/2011 | Weisz, Daniel | Prepare for and attend meeting with V. Heinrichs and H. Bricks. |
| 11/28/2011 | Bricks, Hartley | Review of life lease documentation with S. Damiani; discussion with M. Poon of TD Bank regarding nursing home bank account and discussion with S. Sirju of ACC regarding same; meeting with V. Heinrichs and D. Weisz regarding life lease documentation; discussion with H. Weber regarding matters to be addressed; correspondence with H. Weber and J. Beaton of Sterling Karamar Property Management ("Sterling") regarding various matters. |
| 11/28/2011 | Damiani, Stefano | Meeting with H. Bricks; review of life lease information and update the related tracking schedule. |
| 11/28/2011 | Weber, Haley | Review of incoming mail, letter to Sunlife regarding premium payments; discussions with ACC regarding matters to be addressed; discussions with H. Bricks regarding the status of various issues; correspondence with J. Beaton and H. Bricks regarding quotes for work to be done and payments. |
| 11/29/2011 | Weisz, Daniel | Discussion with H. Bricks regarding the status of the life lease review; discussion with H. Weber regarding the Receiver's report; e-mail to Gowlings to set up a meeting. |
| 11/29/2011 | Bricks, Hartley | Review of life lease documentation with S. Damiani; correspondence with Peoples regarding documents; discussion with D. Weisz regarding the status of the life lease analysis; review insurance documentation and provide comments to H. Weber; correspondence with M. Mancini, counsel for J. Yoon, regarding insurance policy information. |
| 11/29/2011 | Damiani, Stefano | Review of life lease information and update the related tracking schedule; meeting with H. Bricks; telephone discussion with life lease holder; discussion with D. Weisz; e-mail to H. Weber regarding unit 802. |
| 11/29/2011 | Weber, Haley | Discussions with ACC regarding WSIB and Sunlife payment for October 2011; review of WSIB support; discussions with N. Lee regarding status of the BCA and the status of contacting the architect; discussions with Sterling regarding unit 1009 and cheques not clearing the bank, and process for same going forward; review of insurance application with H. Bricks comments, discussion with D. Weisz regarding Receiver's report. |
| 11/29/2011 | Brown, Rose M | Trust Banking Administration - Disbursement cheques. |
| 11/30/2011 | Weisz, Daniel | Review and sign additional copies of SAA; prepare for and meet with H. Bricks and S. Damiani to review life lease unit documentation, and discussion H. VanderLugt regarding same and the Receiver's report to the court. |
| 11/30/2011 | Bricks, Hartley | Review of life lease documents with S. Damiani; meeting with D. Weisz regarding life leases; review of Certificate of Insurance provided by the broker. |
| 11/30/2011 | Damiani, Stefano | Review of information provided by life lease holders; update the life lease tracking schedule; meeting with H. Bricks; prepare for meeting with D. Weisz and H. Bricks. |

Invoice #4
 Rose of Sharon - Receivership
 January 25, 2012
 Page 4

| Date | Professional | Description |
|------------|------------------|---|
| 11/30/2011 | Weber, Haley | Discussions with Sterling regarding accounting matters, discussions with ACC regarding accounts payable and the transfer of funds to its agent account. |
| 12/1/2011 | Weisz, Daniel | Review documentation regarding Turfpro loans; prepare for and meet with H. Bricks and H. Weber regarding the status of various matters; prepare for meeting tomorrow at Gowlings; e-mail to V. Heinrichs regarding certified cheques paid to Vace Investments. |
| 12/1/2011 | Bricks, Hartley | Correspondence with Peoples regarding the status of the receivership administration; review of documentation provided by Peoples and the life lease tracking schedule; discussion with C. Prophet regarding review of court report; review and update life lease tracking schedule; discussion with D. Weisz and H. Weber regarding status of various issues; prepare for meeting at Gowlings; discussions with S. Damiani. |
| 12/1/2011 | Damiani, Stefano | Review the Rose of Sharon's promissory note documents and review continuity schedule; discussions with H. Bricks; discussion with H. Weber with respect to insurance matters; review of e-mail from H. Weber and legal letter from counsel representing a life lease holder; prepare summary package for H. Bricks with respect to meeting with legal counsel. |
| 12/1/2011 | Weber, Haley | Agree initial draft of Receiver's report to supporting documentation; prepare additional documents to add parties on the insurance policy; arrange for payroll audit, discussions and preparation with respect to a GST audit; discussion with Bell with respect to telephone service; meeting with H. Bricks and D. Weisz regarding the status of various matters. |
| 12/2/2011 | Weisz, Daniel | Prepare for and attend meeting at Gowlings with H. Bricks, C. Prophet and H. VanderLugt to work on the report to court, life lease review; discussion with S. Damiani. |
| 12/2/2011 | Bricks, Hartley | Prepare for and attend meeting at Gowlings with D. Weisz, C. Prophet and H. VanderLugt to discuss the life lease review and the report to court; emails to S. Damiani. |
| 12/2/2011 | Damiani, Stefano | E-mail correspondence with H. Bricks; discussion with D. Weisz. |
| 12/2/2011 | Weber, Haley | Discussions with Sterling regarding the energy saver monitor for the water heating system and issues being caused; discussions with ACC regarding payment of invoices and the accrual of mortgage/rental fees; discussions with D. Park regarding potential balloon payments from right to occupy holders. |
| 12/5/2011 | Weisz, Daniel | Work on report including incorporating Gowlings comments; review summary of activities; review the statement of receipts and disbursements ("R&D") and discussion with H. Weber on same. |
| 12/5/2011 | Bricks, Hartley | Review and provide comments on the report; prepare fee affidavit; review of budgets and cash flow forecast; review of correspondence from V. Heinrichs regarding flow and use of funds. |
| 12/5/2011 | Weber, Haley | Preparation and review of the R&D for the period of September 27 to November 30, discussions with D. Weisz regarding the R&D. |
| 12/6/2011 | Weisz, Daniel | Meet with H. Bricks to review changes to the report; review e-mail from |

Invoice #4
 Rose of Sharon - Receivership
 January 25, 2012
 Page 5

| Date | Professional | Description |
|------------|-----------------|---|
| | | V. Heinrichs and prepare response to same; discussion with C. Prophet on the status of the report and court attendance; discussion with H. VanderLugt regarding e-mail to V Heinrichs, finalize e-mail and send; review R&D and discussion with H. Weber on same; conference call with C. Prophet and H. Bricks regarding changes to the Appointment Order requested by E. Machado, counsel to the Ministry of Health and Long-Term Care (the "MOH"). |
| 12/6/2011 | Bricks, Hartley | Meet with D. Weisz to discussion revisions to the report and revise same; discussion with C. Prophet regarding proposed changes to the Appointment Order. |
| 12/6/2011 | Weber, Haley | Review of internal accounting re the receivership; meeting with D. Weisz regarding the R&D, provide invoices to ACC per a request. |
| 12/7/2011 | Weisz, Daniel | Meet with H. Bricks regarding comments on the report; conference call with H. Bricks and C. Prophet on status; conference call with H. Bricks and E. Golden on status; review updated R&D and discuss same with H. Weber; discussion with C. Prophet on status. |
| 12/7/2011 | Bricks, Hartley | Meet with D. Weisz regarding comments on report; review and revise the report and compile exhibits; revise fee affidavit; discussion with M. Mallich regarding the status of various issues. |
| 12/7/2011 | Weber, Haley | Correspondence with Marsh (Canada) Inc. ("Marsh") to add parties to the insurance policy; correspondence with L. Lee of Sterling to set-up cheques in its system; update of the senior care insurance application with the budget from Sterling and ACC; coordination with Canada Revenue Agency ("CRA") to obtain GST records taken off-site; coordination with Sterling to obtain copy of fidelity insurance coverage and discussion with Marsh regarding insurance coverage. |
| 12/7/2011 | Brown, Rose M | Trust Banking Administration - Wire transfer. |
| 12/8/2011 | Weisz, Daniel | Review C. Prophet's comments on the draft report; review draft Notice of Motion and e-mail comments to C. Prophet; correspondence with E. Golden regarding the Affidavit of fees re Blaney's accounts. |
| 12/8/2011 | Bricks, Hartley | Revise report for comments of E. Golden and C. Prophet; review of correspondence from the MOH regarding short-term stay beds and correspondence with R. Berg regarding same. |
| 12/8/2011 | Weber, Haley | Onsite attendance and meeting with CRA regarding GST and HST records, meeting with R. Berg regarding operational matters; meeting with R. Ahmed of ACC regarding pre-receivership invoices; preparation of R&D; review of the internal receivership accounting records. |
| 12/9/2011 | Weisz, Daniel | Review insurance certificates received. |
| 12/9/2011 | Bricks, Hartley | Review and respond to correspondence from ACC regarding salaries and other operational issues; correspondence with M. Mancini regarding a Statement of Claim issued against J. Yoon. |
| 12/9/2011 | Weber, Haley | Discussions with D. Weisz regarding insurance. |
| 12/12/2011 | Weisz, Daniel | Review affidavit of fees, review draft proposed court order and telephone call with C. Prophet on same, attend at Gowlings to meet with C. Prophet regarding report and amendments to Appointment Order. |
| 12/12/2011 | Bricks, Hartley | Review and update life lease information; correspondence with M. |

Invoice #4
 Rose of Sharon - Receivership
 January 25, 2012
 Page 6

| Date | Professional | Description |
|------------|-----------------|--|
| | | Mallich regarding the status of the condominium conversion process; review of the served motion materials and arrange for posting on website. |
| 12/13/2011 | Bricks, Hartley | Discussion with J. Yoon to request a meeting regarding the life lease analysis; review of life lease information; prepare transfer of funds for nursing home funding |
| 12/15/2011 | Weisz, Daniel | Discussion with H. Bricks on various matters; e-mail to V. Heinrichs advising of motion record and application to court. |
| 12/15/2011 | Bricks, Hartley | Correspondence with R. Berg regarding the status of various operational matters. |
| 12/19/2011 | Bricks, Hartley | Review and respond to question from Peoples regarding life leases; review of life lease information; correspondence with M. Mallich regarding the status of the receivership administration. |
| 12/19/2011 | Weber, Haley | Discussions with ACC regarding invoices and GFS. |
| 12/20/2011 | Weber, Haley | Telephone discussion with M. Benard regarding heating at Rose, discussion with R. Berg regarding heating and other matters, review of payroll for ACC. |
| 12/21/2011 | Weisz, Daniel | Discussion with C. Prophet regarding modifications to the Appointment Order requested by the MOH; discussion with H. Bricks on same and review revised order and e-mail to C. Prophet regarding same; meet with H. Bricks to review the status of various matters. |
| 12/21/2011 | Bricks, Hartley | Review of life lease records received and update the life lease schedule; various correspondence with H. Weber and J. Beaton regarding property management issues; review of appraisal quotations, meet with D. Weisz regarding proposed changes to the Appointment Order. |
| 12/23/2011 | Weisz, Daniel | Prepare for and attend in Court regarding the Receiver's motion to approve the Receiver's activities, the report to the court and other matters; discussion with H. Weber on wire transfer to ACC account. |
| 12/23/2011 | Bricks, Hartley | Review of MOH payment notice and correspondence with ACC regarding same; telephone discussion with R. Lee of MOH regarding MOH claw back of pre-receivership municipal tax funding. |
| 12/23/2011 | Weber, Haley | Filings of various tax returns; discussions with R. Berg regarding operational matters. |
| 12/28/2011 | Weisz, Daniel | Review e-mail regarding food supplier and discussion with H. Weber regarding same. |
| 12/28/2011 | Weber, Haley | Conference call with GFS and ACC regarding credit terms and discussions with D. Weisz regarding same. |
| 12/29/2011 | Weisz, Daniel | Discussion with H. Weber regarding life lease units and enquiry from Sterling. |
| 12/29/2011 | Weber, Haley | Discussion with J. Hunter of Sterling regarding life lease units holders and payments; correspondence with GFS with respect to credit terms; coordination with CRA and B. Gore regarding a meeting in connection with CRA's audit; correspondence with R. Berg regarding insurance values and replacement of Long Term Care equipment; update addresses of life lease holders. |
| | | To all other administrative matters, including all meetings, telephone |

Invoice #4
 Rose of Sharon - Receivership
 January 27, 2012
 Page 7

| Date | Professional | Description |
|------|--------------|---|
| | | attendances, written and verbal correspondence to facilitate the foregoing. |

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|--------------|-----------|----------------------|
| Weisz, Daniel R. | Senior Vice President | 42.8 | \$ 575.00 | \$ 24,610.00 |
| Bricks, Hartley | Vice President | 71.0 | \$ 480.00 | 34,080.00 |
| Cook, James | Manager | 3.5 | \$ 385.00 | 1,347.50 |
| Damiani, Stefano | Manager | 46.8 | \$ 385.00 | 18,018.00 |
| Weber, Haley | Senior Associate | 69.0 | \$ 275.00 | 18,975.00 |
| Brown, Rose M. | Trust Administration | 3.9 | \$ 160.00 | 624.00 |
| Total hours and professional fees | | <u>237.0</u> | | \$ 97,654.50 |
| HST @ 13% | | | | 12,695.09 |
| Total payable | | | | \$ 110,349.59 |

Payable upon receipt to: Deloitte & Touche Inc.



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



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

Date: March 7, 2012
Invoice No: 3022986
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #5

For professional services rendered for the period January 1, 2012 to January 31, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|------------------|---|
| 1/2/2012 | Weber, Haley | Review bank statements from Korean (Toronto) Credit Union ("KCU"), organize bank statements and file cheques for review. |
| 1/2/2012 | Brown, Rose | Estate Administration: preparing copies of deposits and disbursement in November 2011 for Sterling Karamar ("Sterling"); input incoming & outgoing wire process in December 2011. |
| 1/2/2012 | Baeta, Cindy | Monthly reconciliation of the bank accounts. |
| 1/3/2012 | Weisz, Daniel | Discussion with H. Bricks on various matters. |
| 1/3/2012 | Bricks, Hartley | Preparation for meeting with J. Yoon; discussion with S. Damiani regarding life lease units documentation; correspondence with S. McCrorie of Altus Group ("Altus") regarding the timing to commence the appraisal. |
| 1/3/2012 | Damiani, Stefano | Discussion with H. Bricks regarding life lease units documentation; follow up with A. Zailer on life lease units purchaser information. |
| 1/3/2012 | Weber, Haley | Provide information to Sterling for bank activity; continue with review of bank statements; correspondence with GFS regarding credit terms; completion of the Senior Care Application for Marsh Canada Limited ("Marsh"). |
| 1/4/2012 | Weisz, Daniel | Prepare for and attend meeting with J. Yoon and H. Bricks to review status of life lease units. |
| 1/4/2012 | Bricks, Hartley | Meeting with J. Yoon and D. Weisz to review status of life lease units; review correspondence from the Ministry of Health and Long-Term Care ("MOH") and forward signed Agreement to Approve a Management Contract to Assured Care Consulting Ltd. ("ACC"); correspondence with S. Alford of CWPC Senior's Housing regarding timing for an appraisal. |

Invoice #5
 Rose of Sharon - Receivership
 March 7, 2012
 Page 2

| Date | Professional | Description |
|-----------|-----------------|---|
| 1/5/2012 | Weisz, Daniel | Review and sign form regarding access to internet banking for the Rose of Sharon bank account; review correspondence received from Canada Revenue Agency ("CRA") regarding GST/HST. |
| 1/5/2012 | Bricks, Hartley | Prepare correspondence regarding audit confirmation to PwC of Peoples Trust Company's ("Peoples") loan to Rose of Sharon; correspondence with the MOH regarding direct funding agreement. |
| 1/5/2012 | Weber, Haley | Review of payroll, discussions with Sterling regarding unit #1110; correspondence with CRA regarding GST. |
| 1/6/2012 | Weisz, Daniel | Review notes from meeting with J. Yoon; discussion with H. Weber on the status of the Building Condition Assessment ("BCA"). |
| 1/6/2012 | Weber, Haley | Discussion with D. Weisz on the status of the BCA. |
| 1/9/2012 | Weisz, Daniel | Correspondence with H. Bricks regarding V. Heinrichs' request for a meeting; discussion with M. Lombard of Peoples regarding information requested. |
| 1/9/2012 | Bricks, Hartley | Review correspondence from H. Weber regarding union matters; discussion with M. Lombard regarding information on life lease units; update life lease units schedule; discussion with H. Weber regarding various operational matters; correspondence with S. Alford regarding the timing for an appraisal. |
| 1/9/2012 | Weber, Haley | Review of books and records regarding review of bank statements, discussion with H. Bricks regarding various operational matters, discussion with H. Bricks and ACC regarding union matters. |
| 1/10/2012 | Weisz, Daniel | Discussion with H. Bricks on status. |
| 1/10/2012 | Bricks, Hartley | Prepare updated schedule of life lease units and forward same to M. Lombard; review of correspondence from J. Yoon regarding the status of information to be provided; correspondence with E. Golden of Blaney McMurtry LLP regarding supplier matters. |
| 1/10/2012 | Weber, Haley | Review files for cheques relating to the review of bank statements and draft letter to the KCU to obtain copies of the remaining cheques. |
| 1/11/2012 | Weisz, Daniel | Discussion with H. Weber and H. Bricks on invoices from R. Gore. |
| 1/11/2012 | Bricks, Hartley | Various discussions with H. Weber regarding operational matters; update life lease units schedule. |
| 1/11/2012 | Weber, Haley | Discussion with D. Weisz and H. Bricks on invoice from R. Gore; call to R. Gore and request further details on his invoice; discussion with H. Bricks regarding operational matters. |
| 1/11/2012 | Brown, Rose | Estate Administration: prepare disbursement cheques. |
| 1/12/2012 | Brown, Rose | Estate Administration – correspondence with the Bank to be added to online banking. |
| 1/13/2012 | Bricks, Hartley | Discussion and correspondence with A. Kuz of MPAC regarding assessment of the Rose of Sharon property. |
| 1/13/2012 | Weber, Haley | Compile documents for the appraiser; correspondence with R. Berg of ACC regarding documents requested for the appraisal; email to Sterling regarding outstanding items; review of interim billing. |
| 1/13/2012 | Brown, Rose | Estate Administration: prepare disbursement cheque. |
| 1/16/2012 | Weisz, Daniel | Review executed Long-Term Care Home Services Accountability Agreement ("SAA") received from Toronto Central LHIN; discussion |

Invoice #5
 Rose of Sharon - Receivership
 March 7, 2012
 Page 3

| Date | Professional | Description |
|-----------|-----------------|---|
| | | with H. Bricks regarding correspondence to M. Mallich of Peoples regarding appraisal quotes received; prepare for meeting with V. Heinrichs including meeting with H. Bricks regarding same; prepare for and meet with V. Heinrichs and H. Bricks to discuss various issues regarding Rose of Sharon; meet with H. Bricks to discuss report to court. |
| 1/16/2012 | Bricks, Hartley | Prepare for and attend a meeting with V. Heinrichs; prepare outline of court report and discuss same with D. Weisz; correspondence with H. VanderLugt of Gowling Lafleur Henderson LLP ("Gowlings") regarding Right to Occupy Agreement matters and condominium conversion issues; correspondence with A. Kuz regarding the condominium conversion. |
| 1/16/2012 | Weber, Haley | Call with N. Lee regarding the BCA; draft letter to the occupant of unit #1008, owner of unit #1110, and discussion with H. Bricks regarding repairs. |
| 1/17/2012 | Bricks, Hartley | Prepare correspondence to Peoples regarding appraisal proposals and update on the status of the BCA. |
| 1/17/2012 | Weber, Haley | Discussions with ACC regarding payroll and the transfer of funds; discussion with Summit Foods regarding credit terms; attendance upon call from Dignity Transport regarding pre-receivership balances and the notification of receivership; response to H. Bricks regarding status of the BCA. |
| 1/17/2012 | Brown, Rose | Estate Administration: wire and confirm balance in accounts as requested by H. Weber. |
| 1/18/2012 | Weisz, Daniel | Discussion with H. Bricks regarding meeting with V. Heinrichs; telephone call with C. Prophet of Gowlings regarding Vace Investments ("Vace") and timing of Receiver's next report to Court. |
| 1/18/2012 | Bricks, Hartley | Review of CRA audit report and forward same to Gowlings; discussion with R. Lee of the MOH regarding refund of municipal tax clawback; review of MOH reconciliation provided by R. Berg; discussion with H. Weber regarding various operational issues; attend upon correspondence from Peoples regarding the appraisal of the property. |
| 1/18/2012 | Weber, Haley | Discussion with Sterling regarding life lease units and outstanding accounts receivable, laundry room, plumbing issues, and the allocation of costs; correspondence with ACC regarding payroll related matters; preparation of October 2011 HST analysis; discussion with H. Bricks regarding various operational issues. |
| 1/19/2012 | Weisz, Daniel | Discussion with H. Bricks regarding information provided by V. Heinrichs; discussion with H. Bricks and H. Weber on the status of various matters. |
| 1/19/2012 | Bricks, Hartley | Correspondence with R. Berg regarding the MOH reconciliation; execute appraisal engagement letter with Altus and correspondence with S. McCrorie regarding same; discussion with D. Weisz and H. Weber on the status of various matters. |
| 1/19/2012 | Weber, Haley | Review and compile requested information for Altus; review books and records for cheques re Vace Investments; discussion with D. Weisz and H. Bricks on the status of various matters. |
| 1/20/2012 | Weisz, Daniel | Preliminary review of information forwarded to the Receiver by L. Hui. |

Invoice #5
 Rose of Sharon - Receivership
 March 7, 2012
 Page 4

| Date | Professional | Description |
|-----------|-----------------|--|
| 1/20/2012 | Bricks, Hartley | Review of information requested by appraiser; review of e-mails from L. Hui and discuss same with D. Weisz. |
| 1/20/2012 | Casey, Brian | Evidence collection and imaging. |
| 1/20/2012 | Weber, Haley | Correspondence with Altus regarding appraisal support; direction to R. Brown to transfer preferred accommodation funds; discussion with R. Dainard of GFS regarding deposit. |
| 1/23/2012 | Weisz, Daniel | Discussion with H. Bricks regarding e-mail received from L. Hui. |
| 1/23/2012 | Bricks, Hartley | Review and comment on letter to GFS; discussion with D. Weisz regarding e-mail received from L. Hui; drafting of the Receiver's Report to Court; correspondence with R. Lee regarding the monthly MOH funding. |
| 1/23/2012 | Weber, Haley | Discussions with TD Bank regarding the transfer of funds and the Court Order; emails to Sterling and ACC regarding unpaid invoices to Wasteco and Toronto Hydro; drafting of agreement letter to GFS Foods regarding deposit. |
| 1/23/2012 | Casey, Brian | Imaging of the original hard disk drive from Rose of Sharon computer. |
| 1/24/2012 | Weisz, Daniel | Draft response to e-mail from L. Hui, H Bricks on same; discussion with H. Weber and H. Bricks regarding transfer of funds, bank accounts. |
| 1/24/2012 | Bricks, Hartley | Review of response to L. Hui and discuss same with D. Weisz; discussion with H. Weber regarding various operational matters; update life lease units schedule. |
| 1/24/2012 | Keels, Sarah | Research applicability of s191 of the Income Tax Act to Rose of Sharon and eligibility of Input Tax Credits. |
| 1/24/2012 | Casey, Brian | Review of imaged hard disk drive. |
| 1/24/2012 | Weber, Haley | Attendance upon amendments to the GFS agreement as requested by GFS; discussions with TD Bank regarding transfer of funds; discussions with D. Weisz regarding transfer of funds to ACC; review of the amended Appointment Order regarding funding from MOH and LHIN; correspondence with D. Park regarding information for the appraisal of the property; telephone call to N. Lee regarding the status of the BCA; review of Sterling bank reconciliation; discussion with CRA regarding self-assessment and the reduction of the GST liability. |
| 1/24/2012 | Brown, Rose | Estate Administration: discuss EFT deposit account information with H. Weber and B. Foebel of TD Bank. |
| 1/25/2012 | Weisz, Daniel | Review and update e-mail to V. Heinrichs; review and update summary of activities; review H. Bricks e-mails to H. VanderLugt; review of e-mail correspondence. |
| 1/25/2012 | Bricks, Hartley | Review of files and draft correspondence to V. Heinrichs regarding information provided; correspondence with H. VanderLugt re status of response from Unimac Group Inc.; review of Rose of Sharon hard drive for documents. |
| 1/25/2012 | Weber, Haley | Discussions with H. Bricks regarding amended appointment order and laundry room; correspondence with Nova, ACC and Sterling regarding laundry room repairs; follow-up with N. Lee regarding the BCA; review of correspondence from Altus regarding additional appraisal information requested; discussions with R. Brown regarding EFT transfer of preferred |

Invoice #5
 Rose of Sharon - Receivership
 March 7, 2012
 Page 5

| Date | Professional | Description |
|-----------|-----------------|--|
| | | accommodation fees. |
| 1/25/2012 | Brown, Rose | Estate Administration: prepare letter to update bank account regarding EFT deposit; have letter executed and email to B. Foebel at TD Bank. |
| 1/26/2012 | Weisz, Daniel | Review documents retrieved from hard drive, discuss same with H. Bricks; discussions with C. Prophet regarding GST assessment and the United Food and Commercial Workers Canada. |
| 1/26/2012 | Bricks, Hartley | Review of Rose of Sharon hard drive for documents and discussion with D. Weisz; drafting of the Receiver's Report to Court. |
| 1/26/2012 | Weber, Haley | Review architectural drawings; review marketing materials and prepare documents to be sent to Altus as requested for its appraisal; review and file incoming GST related documents; prepare and courier cheque and agreement to GFS. |
| 1/27/2012 | Weisz, Daniel | Discussion with H. Bricks regarding a discussion with C. Prophet of Gowlings; review document. |
| 1/27/2012 | Bricks, Hartley | Drafting of the Receiver's Report to Court. |
| 1/27/2012 | Weber, Haley | Administration related to the transfer of EFTs to Rose of Sharon account. |
| 1/30/2012 | Weisz, Daniel | Discussion with H. Bricks regarding report status, life lease units analysis; review e-mail correspondence from J. Yoon regarding claim from Unimac and enclosures; review e-mail from V. Heinrichs. |
| 1/30/2012 | Bricks, Hartley | Update life lease units schedule; drafting of the Receiver's Report to Court; discussion with D. Weisz regarding report status. |
| 1/31/2012 | Weisz, Daniel | Discussion with H. Bricks and H. Weber regarding H. Weber's discussion with N. Lee regarding the status of the BCA; review Appointment Order; prepare for and attend conference call with C. Prophet and H. Bricks regarding status of the BCA; review documents sent by J. Yoon regarding amounts paid in connection with his unit. |
| 1/31/2012 | Bricks, Hartley | Update life lease units analysis for the Receiver's Report to Court; various discussions with H. Weber and D. Weisz regarding the status of the BCA; attendance on a conference call with C. Prophet and D. Weisz regarding the BCA; review of e-mail from J. Yoon regarding his units and other matters. |
| 1/31/2012 | Weber, Haley | Review of payroll; discussion with N. Lee regarding the BCA and arrange a conference call to discuss preliminary findings and next steps; review deposits slips and reconcile to payments made by a life lease purchaser. |
| 1/31/2012 | Baeta, Cindy | Monthly reconciliation of the bank accounts. |

Invoice #5
 Rose of Sharon - Receivership
 March 7, 2012
 Page 6

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|--------------|-------------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 18.8 | \$ 575.00 | \$ 10,810.00 |
| Bricks, Hartley | Vice President | 58.2 | 480.00 | 27,936.00 |
| Keels, Sarah | Senior Manager | 1.5 | 480.00 | 720.00 |
| Casey, Brian | Manager | 3.0 | 385.00 | 1,155.00 |
| Damiani, Stefano | Manager | 0.3 | 385.00 | 115.50 |
| Weber, Haley | Senior Associate | 46.8 | 275.00 | 12,870.00 |
| Cindy Baeta | Trust Administration | 2.5 | 160.00 | 400.00 |
| Brown, Rose M. | Trust Administration | 3.5 | 160.00 | 560.00 |
| Total hours and professional fees | | 134.6 | | \$ 54,566.50 |
| HST @ 13% | | | | 7,093.65 |
| Total payable | | | | \$ 61,660.15 |

Payable upon receipt to: Deloitte & Touche Inc.



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



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

Date: March 27, 2012
Invoice No: 3033671
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #6

For professional services rendered for the period February 1, 2012 to February 29, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|-----------------|---|
| 2/1/2012 | Weisz, Daniel | Discussions with H. Weber regarding call with N. Lee regarding Building Condition Assessment report ("BCA"); prepare for and attend conference call with N. Lee and H. Weber regarding status of the BCA, H. Bricks on same; J. Beaton and H. Weber regarding rooftop units to be checked. |
| 2/1/2012 | Bricks, Hartley | Prepare status update for Peoples Trust Company ("Peoples"); discussion with D. Weisz regarding status of BCA; review cash flow forecast and prepare funding request from Peoples. |
| 2/1/2012 | Weber, Haley | Prepare cash deficiency forecast for February 1, 2012 to May 31 2012, reconcile on a test basis right to occupy payments to bank records. Discussions with D. Weisz and N. Lee regarding BCA and D. Weisz, H. Bricks and J. Beaton regarding rooftop units to be checked. |
| 2/1/2012 | Brown, Rose | Trust Banking Administration - Banking print outs. |
| 2/2/2012 | Weisz, Daniel | Review draft letter to Peoples regarding status of receivership, H. Bricks on same. |
| 2/2/2012 | Bricks, Hartley | Prepare status update for Peoples, prepare life lease units analysis. |
| 2/2/2012 | Weber, Haley | Draft and fax letter to City of Toronto water department to advise of receivership; discussions with R. Brown regarding Long-term Care preferred accommodation fees payment transfers via EFT and coordination with Assured Care Consulting ("ACC"); discussions with H. Bricks regarding cash deficiency for February 1 to May 31, 2012. |
| 2/2/2012 | Brown, Rose | Trust Banking Administration - EFT Deposit issues, check balance in account, copy of invoice. |
| 2/3/2012 | Bricks, Hartley | Revisions to life lease units analysis; correspondence with Mr. Martin Mallich of Peoples regarding funding and prepare Receiver's Certificate; |

Invoice #6
 Rose of Sharon - Receivership
 March 27, 2012
 Page 2

| Date | Professional | Description |
|-----------|-----------------|--|
| | | review and execute disbursements. |
| 2/6/2012 | Weisz, Daniel | Review and sign Receiver's Certificate #1 and e-mail to C. Prophet of Gowling Lafleur Henderson LLP ("Gowlings") in respect of same; H. Bricks on information request from L. Hui and e-mail to C. Prophet on same; conference call with Altus Group ("Altus"), H. Bricks and H. Weber to discuss matters relating to the preparation of the appraisal; internal meeting thereafter and conference call with E. Golden of Blaney McMurtry LLP ("Blaneys") to discuss same. |
| 2/6/2012 | Bricks, Hartley | Life lease units analysis and draft court report; prepare and forward Receiver's Certificate #1 to Peoples, conference call with Altus, D. Weisz and H. Weber; forward information to Altus regarding the life lease residence. |
| 2/6/2012 | Weber, Haley | Call with D. Weisz, H. Bricks and Altus regarding appraisal, discussion with ACC regarding payments to Gordon Food Service ("GFS"). |
| 2/7/2012 | Weisz, Daniel | Prepare for and attend conference call with C. Prophet and H. Bricks to discuss Life Lease units, appraisal, L. Hui request for financial statements. |
| 2/7/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court; attend conference call with C. Prophet and D. Weisz. |
| 2/7/2012 | Brown, Rose | Trust Banking Administration - Deposits and input funding received. Prepare transfer between accounts regarding insurance. |
| 2/8/2012 | Weisz, Daniel | H. Bricks on report, H. Weber regarding status of the BCA. |
| 2/8/2012 | Bricks, Hartley | Meeting with R. Berg of Assured Care Consulting ("ACC") to review the 2012 budget and various issues with the Nursing Home; continue drafting Receiver's Report to Court. |
| 2/9/2012 | Weisz, Daniel | Review preliminary BCA report and enclosures, discuss with H. Bricks; e-mail to M. Mallich; e-mail to N. Lee; review e-mail from H. Weber regarding water pooling. |
| 2/9/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court; review of preliminary BCA and discuss same with D. Weisz. |
| 2/9/2012 | Brown, Rose | Trust Banking Administration - prepare disbursement cheques. |
| 2/10/2012 | Weisz, Daniel | Review files; review e-mail from N. Lee; draft letter to M.V. Shore & Associates regarding providing information to N. Lee; H. Weber on status of repairs regarding fresh air system; finalize letter and send; to drafting the Receiver's Report to Court. |
| 2/13/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court; review of correspondence from R. Berg regarding operational matters; correspondence with E. Golden regarding the status of various matters; H. Weber regarding bargain purchase option on leased equipment. |
| 2/13/2012 | Weber, Haley | Discussion with H. Bricks regarding purchase option ("BPO") on equipment under lease. |
| 2/14/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court. |
| 2/15/2012 | Weisz, Daniel | H. Bricks on status of report; H. Weber regarding air issue status; follow up with N. Lee. |
| 2/15/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court and D. Weisz on status of report; H. Weber on air issues at premises. |

Invoice #6
 Rose of Sharon - Receivership
 March 27, 2012
 Page 3

| Date | Professional | Description |
|-----------|-----------------|--|
| 2/15/2012 | Weber, Haley | To D. Weisz and H. Bricks regarding air issue status. |
| 2/16/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court; correspondence with C. Cowper regarding appraisal status; correspondence with V. Heinrichs to arrange meeting |
| 2/17/2012 | Weisz, Daniel | Review the Receiver's Draft Report to Court; meet with H. Bricks to discuss same. |
| 2/17/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court; discussion on status of report with D. Weisz. |
| 2/21/2012 | Weisz, Daniel | Prepare for and attend meeting with V. Heinrichs and H. Bricks and notes to file; to work on/edit Receiver's Report to Court. |
| 2/21/2012 | Bricks, Hartley | Prepare for and meet with Vern Heinrichs; review and execute disbursements. |
| 2/22/2012 | Bricks, Hartley | Review of corporate records for the preparation of the Receiver's Report to Court. |
| 2/23/2012 | Weisz, Daniel | To drafting the Receiver's Report to Court and H. Bricks on same. |
| 2/23/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court, including a review of corporate documents. |
| 2/23/2012 | Weber, Haley | Review of lease contracts regarding potential exercise of BPO. |
| 2/24/2012 | Bricks, Hartley | Discussion with H. Weber regarding various operational matters; review of corporate documents for the preparation of the Receiver's report to Court. |
| 2/24/2012 | Weber, Haley | Coordination and transfer of monthly funding to ACC; discussions with H. Bricks regarding BPO on lease; review summary of activities; follow-up on status of the BCA; follow-up with Essex Leasing regarding an uncashed November 2011 cheque; follow-up with Korean (Toronto) Credit Union ("KCU") regarding information. |
| 2/27/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court, including a review of corporate records. |
| 2/28/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court; review of correspondence from J. Yoon regarding his attempt to locate certain life lease purchasers. |
| 2/28/2012 | Weber, Haley | Review of support documents. |
| 2/29/2012 | Bricks, Hartley | To drafting the Receiver's Report to Court. |
| 2/29/2012 | Weber, Haley | Review of February 25, 2012 payroll from ACC. |

Invoice #6
 Rose of Sharon - Receivership
 March 27, 2012
 Page 4

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|---------------------|-----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 14.7 | \$ 575.00 | \$ 8,452.50 |
| Bricks, Hartley | Vice President | 80.7 | 480.00 | 38,736.00 |
| Weber, Haley | Senior Associate | 14.3 | 275.00 | 3,932.50 |
| Brown, Rose M. | Trust Administration | <u>2.2</u> | 160.00 | <u>352.00</u> |
| Total hours and professional fees | | <u>111.9</u> | | \$ 51,473.00 |
| HST @ 13% | | | | 6,691.49 |
| Total payable | | | | \$ 58,164.49 |

Payable upon receipt to: Deloitte & Touche Inc.



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



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

Date: April 30, 2012
Invoice No: 3067924
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #7

For professional services rendered for the period March 1, 2012 to March 31, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company");

| Date | Professional | Description |
|----------|-----------------|--|
| 3/1/2012 | Bricks, Hartley | Review of correspondence from J. Yoon regarding condominium registration; review and prepare correspondence to M. Mallich of Peoples Trust Company ("Peoples") regarding leasing matters and an update on the status of the receivership; correspondence with C. Cowper of Altus Group ("Altus") regarding the status of the appraisal; prepare report to court. |
| 3/2/2012 | Bricks, Hartley | Prepare report to court. |
| 3/5/2012 | Weisz, Daniel | Review property management report; review documents and meet with H. Weber and H. Bricks on status of repairs and building audit report. |
| 3/5/2012 | Bricks, Hartley | Review of January 2012 property management report; continue preparing the court report; meet with H. Weber and D. Weisz regarding status of various matters. |
| 3/5/2012 | Weber, Haley | Review of property management report; meeting with H. Bricks and D. Weisz regarding status of building audit and repairs to premises. |
| 3/6/2012 | Weisz, Daniel | E-mail to C. Prophet of Gowling Lafleur Henderson LLP ("Gowlings") regarding various matters including timing of Receiver's next motion to the court; discussion with H. Weber regarding property tax matters. |
| 3/6/2012 | Bricks, Hartley | E-mails with C. Cowper regarding status of appraisal; correspondence with M. Mallich regarding lease buyout and property tax bill. |
| 3/6/2012 | Weber, Haley | E-mails with N. Lee regarding status of building audit report; e-mail with B. Langlois to assess eligibility for property tax rebate. |
| 3/7/2012 | Weisz, Daniel | Prepare for and attend conference call with H. Weber, H. Bricks and N. |

Invoice #7
 Rose of Sharon - Receivership
 April 30, 2012
 Page 2

| Date | Professional | Description |
|-----------|-----------------|--|
| | | Lee regarding status of building audit report; review draft appraisal. |
| 3/7/2012 | Bricks, Hartley | Conference call with N. Lee regarding status of building audit report; e-mails with M. Mallich and M. Lombard regarding preliminary comments from engineer; discussion with H. VanderLugt of Gowlings regarding status of building audit report; review of January operating report for the nursing home. |
| 3/7/2012 | Weber, Haley | Draft letter to Indcom Leasing regarding kitchen equipment lease buyout, call with D. Weisz, H. Bricks and N. Lee regarding status of the building condition report. |
| 3/8/2012 | Weisz, Daniel | Review appraisal; work on report to court. |
| 3/8/2012 | Bricks, Hartley | Prepare report to court; e-mails to J. Yoon and V. Heinrichs regarding location of property tax bill. |
| 3/8/2012 | Weber, Haley | Draft letter to City of Toronto tax department regarding address change for tax bill. |
| 3/9/2012 | Weisz, Daniel | Discussion with H. Bricks regarding court report; meet with H. Bricks to review comments on the appraisal. |
| 3/9/2012 | Bricks, Hartley | Review of appraisal and discuss same with D. Weisz and arrange meeting with Altus; discussion with D. Weisz regarding court report; e-mails with H. Weber regarding nursing home matters. |
| 3/9/2012 | Weber, Haley | E-mails with H. Bricks regarding request of nursing home family counsel. |
| 3/12/2012 | Weisz, Daniel | Discussion with H. Weber regarding her discussion with N Lee; discussion with H. Bricks regarding report to court. |
| 3/12/2012 | Bricks, Hartley | Prepare court report and discussion with D. Weisz regarding same. |
| 3/12/2012 | Weber, Haley | Draft letter to M.V. Shore & Associates requesting information required by N. Lee. |
| 3/13/2012 | Weisz, Daniel | Review and update letter to M.V. Shore & Associates regarding request for information, finalize letter, discussion with H. Weber on same; discussion with H. Bricks regarding response to J. Yoon e-mail regarding director insurance. |
| 3/13/2012 | Bricks, Hartley | Review and revise lease buyout letter and provide to H. Weber; correspondence with Peoples regarding e-mail received from J. Yoon; review e-mail from J. Yoon regarding statement of claim, discussion with Marsh regarding D&O coverage and forward copy of old policy; prepare court report. |
| 3/13/2012 | Weber, Haley | Discussions with Sterling Karamar ("Sterling") regarding: repairs to janitor's closet and tiling, call with Captain Stewart of Toronto Fire Department ("TFD") regarding: fire pump malfunction, call to monitoring system to place all systems on test, call to H. Jung to notify nursing staff that systems are on test. |
| 3/14/2012 | Weisz, Daniel | Discussion with H. Weber regarding tax bill; discussion with H. Bricks regarding status. |
| 3/14/2012 | Bricks, Hartley | Prepare court report; discussion with D. Weisz regarding status. |
| 3/14/2012 | Weber, Haley | Call to P. Crisalago of Sterling regarding: repairs for fire pump, call to TFD regarding: fire pump issue has been rectified, call to monitoring station to take systems off test, call to H. Jung that monitor systems are back on line, and to notify nursing staff; discussion with D. Weisz |

| Date | Professional | Description |
|-----------|-----------------|---|
| | | regarding: payment of taxes. |
| 3/16/2012 | Bricks, Hartley | Meeting with C. Cowper, S. McCrorie and S. Poon of Altus Group to discuss status of appraisal; prepare report to court. |
| 3/16/2012 | Weisz, Daniel | Prepare for and attend meeting with C. Cowper, S. McCrorie and S. Poon of Altus regarding draft appraisal; work on report to court. |
| 3/16/2012 | Weber, Haley | Draft letter to City of Toronto regarding property tax payment and arrange for delivery of payment to City of Toronto. |
| 3/19/2012 | Weisz, Daniel | Work on report to court, discussion with H. Bricks on same. |
| 3/19/2012 | Bricks, Hartley | Prepare report to court and discussion with D. Weisz regarding status. |
| 3/19/2012 | Weber, Haley | Discussion with N. Lee regarding the status of the building audit report and whether M.V. Shore & Associates has provided the requested information; call to B. Harris of IndCom Leasing to ensure that payment was received. |
| 3/20/2012 | Weisz, Daniel | Review report and meet with H. Bricks to discuss; discussion with H. Weber and H. Bricks regarding union matters. |
| 3/20/2012 | Bricks, Hartley | Discussion with H. Weber regarding fire audit and union matters; review court report with D. Weisz. |
| 3/20/2012 | Weber, Haley | Draft notice of receivership to Bell Mobility, review property management invoice; prepare memo on fire alarm occurrence on March 13, 2012; discussion with H. Jung and D. Weisz and H. Bricks regarding a request by the union to meet with its members. |
| 3/21/2012 | Weisz, Daniel | Discussion with C. Prophet of Gowlings on various matters including lien claims, bonding company; subsequent meeting with H. Bricks and H. Weber to discuss same. |
| 3/21/2012 | Bricks, Hartley | Prepare report to court; discussion with D. Weisz regarding his discussion with Gowlings. |
| 3/21/2012 | Weber, Haley | E-mail to H. Jung regarding on-site union meeting. |
| 3/22/2012 | Bricks, Hartley | Review of February property management report. |
| 3/23/2012 | Weisz, Daniel | Discussion with H. Weber regarding report pursuant to Section 246(2) of the Bankruptcy and Insolvency Act, e-mail to C. Cowper regarding appraisal; work on report to court. |
| 3/23/2012 | Bricks, Hartley | Revisions to court report. |
| 3/23/2012 | Weber, Haley | Correspondence with S. Sirju regarding HST matters. |
| 3/26/2012 | Weisz, Daniel | Work on report to court, meet with H. Bricks regarding same, e-mail to C. Cowper regarding e-mail received regarding highest and best use; prepare for meeting at Gowlings; meet with H. Bricks to discuss status of life lease sale schedule. |
| 3/26/2012 | Bricks, Hartley | Meeting with D. Weisz to review draft report and further revisions and forward to Gowlings and E. Golden of Blaney McMurtry LLP ("Blaneys"); prepare for meeting at Gowlings; meet with D. Weisz to discuss life lease schedule. |
| 3/27/2012 | Weisz, Daniel | Prepare for and attend meeting at Gowlings with C. Prophet, H. VanderLugt, E. Golden and H. Bricks to review the draft report and discuss various issues. |
| 3/27/2012 | Bricks, Hartley | Prepare for and attend a meeting at Gowlings with C. Prophet, H. VanderLugt, E. Golden and D. Weisz to discuss status of court report and |

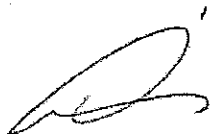
Invoice #7
 Rose of Sharon - Receivership
 April 30, 2012
 Page 4

| Date | Professional | Description |
|-----------|-----------------|---|
| | | issues thereon; prepare analysis of life lease residence and potential proceeds under various scenarios. |
| 3/29/2012 | Weisz, Daniel | H. Bricks regarding status of information to be prepared; review document; review summary schedule, H. Bricks on same. |
| 3/29/2012 | Bricks, Hartley | Prepare exhibits for draft report and forward to Blaneys and Gowlings; correspondence with M. Mallich regarding status; prepare analysis of realization scenarios. |
| 3/29/2012 | Keels, Sarah M | Discussion with H. Weber regarding GST memo |
| 3/29/2012 | Weber, Haley | E-mail with N. Lee regarding status of building audit report; discussion with S. Keels regarding HST; e-mail with P. Crisolago of Sterling regarding alarm monitoring; e-mails with S. Sirju regarding operational matters. |
| 3/30/2012 | Weisz, Daniel | Review schedule regarding status of life leases and discussion with H. Bricks on same; preliminary review of final appraisal received and discussion with H. Bricks on same. |
| 3/30/2012 | Bricks, Hartley | Prepare analysis of various scenarios, review with D. Weisz and forward to Gowlings and Blaneys; review of appraisal and discuss same with D. Weisz. |

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|--------------|-----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 31.2 | \$ 575.00 | \$ 17,940.00 |
| Bricks, Hartley | Vice President | 69.7 | 480.00 | 33,456.00 |
| Keels, Sarah M. | Vice President | 0.3 | 480.00 | 144.00 |
| Weber, Haley | Senior Associate | 17.0 | 275.00 | 4,675.00 |
| Baeta, Cindy | Trust Administration | 0.5 | 160.00 | 80.00 |
| Brown, Rose M. | Trust Administration | 2.1 | 160.00 | 336.00 |
| Total hours and professional fees | | 120.8 | | \$ 56,631.00 |
| HST @ 13% | | | | 7,362.03 |
| Total payable | | | | \$ 63,993.03 |

Payable upon receipt to: Deloitte & Touche Inc.



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

Deloitte

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

Date: June 15, 2012
Invoice No: 3118859
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #8

For professional services rendered for the period April 1, 2012 to April 30, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|-------------------|---|
| 4/2/2012 | Weisz, Daniel | Telephone call with B. Campbell of TurfPro Investments Inc. ("TurfPro"); review appraisal; e-mail correspondence to Gowlings Lafleur Henderson LLP ("Gowlings") regarding highest and best use of property as per the appraisal. |
| 4/2/2012 | Matthews, Michael | Review GST/HST issue regarding the nursing home and the life lease facilities. |
| 4/2/2012 | Weber, Haley | Correspondence with N. Lee of N. Lee & Associates regarding the status of the Building Audit Report ("BAR"). |
| 4/3/2012 | Weisz, Daniel | Review e-mail correspondence regarding the status of the BAR. |
| 4/3/2012 | Bricks, Hartley | Correspondence with M. Mallich of Peoples Trust Company ("Peoples") regarding the status of the Receiver's Report to the Court and other matters. |
| 4/3/2012 | Matthews, Michael | Review nursing home status and identified issue with life lease residence regarding new residential rental rebate. |
| 4/3/2012 | Keels, Sarah | Prepare response regarding ITC's and GST/HST for the nursing home and life lease residence. |
| 4/3/2012 | Weber, Haley | Correspondence with N. Lee regarding the status of the BAR; correspondence with H. Jung regarding nursing home operational matters. |
| 4/4/2012 | Weisz, Daniel | Review the draft BAR; e-mail correspondence to N. Lee; prepare for discussion with N. Lee. |
| 4/4/2012 | Bricks, Hartley | Correspondence with M. Mallich regarding the status of the receivership administration and meeting with Canada Mortgage and Housing Corporation ("CMHC") regarding the BAR and advise Gowlings of same; review of the draft BAR; correspondence with R. Berg of Assured |

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 Rose of Sharon - Receivership
 June 15, 2012
 Page 2

| Date | Professional | Description |
|-----------|-----------------|---|
| | | Care Consulting Inc. ("ACC") regarding nursing home operational matters. |
| 4/5/2012 | Weisz, Daniel | Telephone call with N. Lee regarding the BAR. |
| 4/9/2012 | Weisz, Daniel | E-mail correspondence to Gowlings and Blaney McMurtry LLP ("Blaneys"); review documents, arrange call with Gowlings; prepare for and attend conference call with H. VanderLugt of Gowlings regarding questions on condominiums and the BAR. |
| 4/10/2012 | Weisz, Daniel | Review the final BAR; prepare for and attend on a conference call with Y. Boswell, C. Lawrence and L. Doraty of CMHC, and M. Mallich to discuss receivership status, including appraisal and the BAR. |
| 4/10/2012 | Bricks, Hartley | Review the BAR; preparation for and attendance on a conference call with call with Y. Boswell, C. Lawrence, L. Doraty, and M. Mallich to discuss the BAR and other matters. |
| 4/10/2012 | Weber, Haley | Correspondence with R. Berg regarding GST/HST issues with the nursing home. |
| 4/11/2012 | Weisz, Daniel | Various communications regarding arranging a meeting at Rose of Sharon with Peoples and CMHC. |
| 4/11/2012 | Bricks, Hartley | Review of cash flow budget versus actual results; coordinate site tour with ACC and Sterling Karamar Property Management ("Sterling"). |
| 4/12/2012 | Weisz, Daniel | Review invoice from N. Lee; reference previous documents; telephone call with N. Lee regarding upcoming meeting. |
| 4/17/2012 | Weisz, Daniel | Telephone call with M. Lombard of Peoples regarding meeting at Rose of Sharon; telephone call with C. Prophet of Gowlings regarding scheduled meeting; prepare for and attend meeting at Rose of Sharon with N. Lee, Y. Boswell, L. Doraty, C. Lawrence, M. Lombard, and P. Crisolago of Sterling. |
| 4/17/2012 | Bricks, Hartley | Attendance at Rose of Sharon for a meeting with CMHC and N. Lee to discuss the BAR and tour facility. |
| 4/18/2012 | Weisz, Daniel | Review letter from Waterous Holden, counsel to TurfPro, demanding payment from Rose of Sharon; e-mail to C. Prophet enclosing letter; telephone call with K. Singh of Canada Revenue Agency ("CRA") enquiring on the status of HST and corporate tax returns of Rose of Sharon; prepare for and attend on a conference call with H. VanderLugt to discuss the results of the BAR and considerations relating thereto. |
| 4/18/2012 | Bricks, Hartley | Review of monthly report prepared by ACC. |
| 4/19/2012 | Weisz, Daniel | Prepare for and attendance at meeting with C. Prophet to discuss the BAR, letter from counsel to TurfPro, Receiver's funding requirements and next Report to Court; correspondence with N. Lee regarding building deficiencies. |
| 4/19/2012 | Bricks, Hartley | Correspondence with H. VanderLugt regarding condominium registration status and obtaining documents from Rose of Sharon's legal counsel; review of March 2012 operating reports for the life lease residence and the nursing home. |
| 4/20/2012 | Weber, Haley | Draft the Interim Statement of Receipts and Disbursements ("R&D"). |
| 4/20/2012 | Bricks, Hartley | Review the R&D; coordinate meeting with CMHC, Peoples and Gowlings. |

| Date | Professional | Description |
|-----------|-----------------|--|
| 4/23/2012 | Weisz, Daniel | Attendance on a conference call with C. Prophet and C. Stanek of Gowlings regarding a performance bond, the BAR, and life lease; review documents relating to construction; e-mail correspondence from/to B. Campbell; review Gowlings' analysis, and discussion with C. Prophet regarding same. |
| 4/23/2012 | Bricks, Hartley | Attendance on a conference call with C. Prophet and C. Stanek to discuss bonding coverage; review of files and forward construction contract and other documents to Gowlings; review of Gowlings memo. |
| 4/24/2012 | Weisz, Daniel | Review revised memo from Gowlings, e-mail to and discussion with C. Prophet regarding same; telephone call with N. Lee regarding upcoming conference call; prepare for and attend conference call with C. Prophet, C. Stanek, L. Doraty, M. Mallich, M. Lombard, E.Czoliij and J. MacFarlane of Lavery, de Billy, L.L.P. ("Lavery"), to discuss the status of Rose of Sharon; subsequent conference call with G. Loder of Extendicare (Canada) Inc. ("Extendicare"). |
| 4/24/2012 | Bricks, Hartley | Preparation for and attendance on a conference call with Peoples, CMHC, Gowlings and Lavery to discuss the BAR and other matters; discussion with G. Loder regarding use for the building; coordinate site visit for B. Campbell; correspondence with Y. Boswell regarding CRA status. |
| 4/24/2012 | Weber, Haley | Coordinate wire transfer for funding of nursing home; review and forward PPSA documents regarding lease buyout. |
| 4/25/2012 | Weisz, Daniel | Prepare for and attendance at meeting with B. Campbell. |
| 4/25/2012 | Bricks, Hartley | Prepare for and attendance at meeting with B. Campbell; correspondence with P. Crisolago regarding details on B. Campbell's life lease units. |
| 4/26/2012 | Bricks, Hartley | Correspondence with P. Crisolago regarding operational matters. |
| 4/26/2012 | Weisz, Daniel | Discussion with C. Prophet regarding status. |
| 4/26/2012 | Bricks, Hartley | Discussion with E. Golden of Blaneys regarding status. |
| 4/27/2012 | Weisz, Daniel | Correspondence with V. Heinrichs regarding the status of the receivership. |
| 4/27/2012 | Bricks, Hartley | Discussion with D. Tang of Gowlings regarding condominium conversion matters; review of R&D and cash flow forecast. |
| 4/30/2012 | Weisz, Daniel | Review summary of activities and update; e-mail to N. Lee to follow up on information. |
| 4/30/2012 | Finlay, Sean | Preparation of Request for Proposal letters for brokers and condominium marketing firms; preparation of Property Summary Package; site visit. |
| 4/30/2012 | Bricks, Hartley | Correspondence with Y. Boswell regarding occupancy at Rose of Sharon; review and respond to e-mails from B. Campbell; review and respond to e-mails from Y. Boswell regarding occupancy; attendance at site tour. |

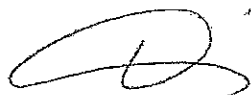
Invoice #8
 Rose of Sharon - Receivership
 June 15, 2012
 Page 4

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|--------------------|-----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 23.8 | \$ 575.00 | \$ 13,685.00 |
| Matthews, Michael* | Associate Partner | 1.7 | 575.00 | 977.50 |
| Bricks, Hartley | Vice President | 28.9 | 480.00 | 13,872.00 |
| Keels, Sarah M.* | Senior Manager | 2.5 | 480.00 | 1,200.00 |
| Finlay, Sean* | Manager | 4.0 | 385.00 | 1,540.00 |
| Weber, Haley | Senior Associate | 10.5 | 275.00 | 2,887.50 |
| Baeta, Cindy | Trust Administration | 0.5 | 160.00 | 80.00 |
| Brown, Rose M. | Trust Administration | <u>2.8</u> | 160.00 | <u>448.00</u> |
| Total hours and professional fees | | <u><u>74.7</u></u> | | \$ 34,690.00 |
| HST @ 13% | | | | 4,509.70 |
| Total payable | | | | \$ 39,199.70 |

* Individuals of the Deloitte & Touche LLP Tax and/or Real Estate groups

Payable upon receipt to: Deloitte & Touche Inc.



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



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Date: September 11, 2012
Invoice No: 3160461
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #9

For professional services rendered for the period May 1, 2012 to May 31, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|------------------|--|
| 5/1/2012 | Weisz, Daniel | Review e-mail correspondence from N. Lee of Norman Lee & Associates Inc. ("NLA"), forward to C. Stanek and C. Prophet of Gowling Lafleur Henderson LLP ("Gowlings"), discuss with H. Bricks, respond to e-mail from N. Lee, review and update draft response to e-mail from B. Campbell of TurfPro, e-mail correspondence to/from V. Heinrichs regarding his meeting request; review letter to the brokers and finalize the confidentiality agreement. |
| 5/1/2012 | Bricks, Hartley | Correspondence with P. Crisolago of Sterling Karamar Property Management ("Sterling") regarding operational matters; review of schedule provided by Sterling regarding occupied units; correspondence with S. Finlay regarding timing for receipt of proposals from real estate brokers and condominium marketing firms; correspondence with R. Berg of Assured Care Consulting Inc. ("Assured") regarding the status of laundry repairs; review and provide comments to S. Finlay on the draft cover letter and non-disclosure agreement. |
| 5/1/2012 | Finlay, Sean* | Prepare non-disclosure agreement and cover letter to brokers and discuss same with H. Bricks. |
| 5/1/2012 | Weber, Haley S | Prepare interim statement of receipts and disbursements ("R&D") to April 30, 2012; coordinate transfer of funds from nursing home account to operating account. |
| 5/1/2012 | Brown, Rose M | Trust Banking Administration - Deposit & Disbursement cheques. |
| 5/2/2012 | Weisz, Daniel | Prepare for and meet with V. Heinrichs and H. Bricks to discuss status of Rose of Sharon; telephone call with C. Stanek of Gowlings regarding notice of default to Unimac, driveway sign and railings; discussion with H. Bricks on realtors and current funds on hand. |
| 5/2/2012 | Botting, Sheila* | Prepare e-mail to real estate brokers and forward non-disclosure agreement. |
| 5/2/2012 | Bricks, Hartley | Meeting with V. Heinrichs and D. Weisz; prepare court report; review cash flow forecast and discuss same with D. Weisz and H. Weber; review and finalize cover letter and non-disclosure agreement with S. Finlay; correspondence with E. Golden of Blaney McMurtry LLP regarding applicability of Taron warranty; discussion with D. Weisz re funds on hand; |

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 Rose of Sharon - Receivership
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| Date | Professional | Description |
|-----------|-----------------------|--|
| | | discussion with H. Weber re Korean Credit Union. |
| 5/2/2012 | Weber, Haley S | Update of R&D; discussion with H. Bricks re Korean Credit Union. |
| 5/3/2012 | Weisz, Daniel | Review draft letter to Unimac drafted by Gowlings regarding building deficiencies, H. Bricks on same, forward comments to C. Stanek; discussion with H. Bricks regarding ramp notification; review draft letter to brokers, update and H. Bricks on same; e-mail correspondence to N. Lee regarding various matters. |
| 5/3/2012 | Bricks, Hartley | Review of draft letter to Unimac, discuss same with D. Weisz; discussion with S. Finlay regarding status; attend at site for tour with S. Finlay including discussion with J. Kim, property superintendent; discussion with H. Weber regarding cash flow. |
| 5/3/2012 | Weber, Haley S | Discussion with H. Bricks regarding cash flow forecast. |
| 5/4/2012 | Weisz, Daniel | Discussion with H. Bricks regarding signage and his meeting at the property, review correspondence from H. Gray of Gowlings, exchange e-mails with C. Stanek regarding letter to contractor, e-mail correspondence to N. Lee regarding same; telephone call with N. Lee regarding status of estimate for commissioning mechanical equipment. |
| 5/4/2012 | Bricks, Hartley | Discussion with D. Weisz regarding status; discussion with D. Tang of Gowlings regarding condominium conversion status, request for meeting and arrange same; discussion with S. Finlay regarding status of broker proposals; review of cash forecast prepared by H. Weber. |
| 5/4/2012 | Finlay, Sean* | Correspondence with various parties concerning proposals; update H. Bricks. |
| 5/4/2012 | Weber, Haley S | Review of cash budget by month and correspondence with H. Bricks re same. |
| 5/4/2012 | Brown, Rose M | Trust Banking Administration - Disbursement cheques and send Bank statement and general ledger to H. Weber. |
| 5/7/2012 | Weisz, Daniel | Meeting with H. Bricks regarding discussion with N. Lee on Friday, status of proposals from brokers, e-mail correspondence to B. Campbell; review information package to be distributed to brokers; e-mail correspondence to C. Stanek regarding the status of the letter to Unimac. |
| 5/7/2012 | Bricks, Hartley | Preparation of correspondence to B. Campbell regarding units; discussion with D. Weisz re status of various matters; review of e-mail from S. Finlay, review and revise materials to be sent to brokers; prepare update for M. Mallich of Peoples Trust Company ("Peoples"). |
| 5/8/2012 | Bricks, Hartley | Review of memo prepared by S. Finlay re site tour. |
| 5/8/2012 | Heinsaar, Toivo Karl* | Review of materials; attend site tour with broker. |
| 5/8/2012 | Finlay, Sean* | Attend site tour with broker. |
| 5/9/2012 | Weisz, Daniel | Meet with H Bricks to discuss status of proposals. |
| 5/9/2012 | Bricks, Hartley | Review and respond to questions from S. Finlay and T. Heinsaar regarding the proposal process; discuss status with D. Weisz. |
| 5/9/2012 | Heinsaar, Toivo Karl* | Various discussions with brokers and condo marketing firms regarding submission of proposals; correspondence with H. Bricks re status of proposals. |
| 5/10/2012 | Weisz, Daniel | Correspondence with N. Lee regarding a proposal to commission equipment and systems at the premises. |
| 5/10/2012 | Bricks, Hartley | Review and execute disbursements; discussion with H. Weber regarding status; correspondence with P. Crisolago re operational matters; correspondence with H. Vanderlugt of Gowlings regarding a claim from a subcontractor. |
| 5/11/2012 | Weisz, Daniel | Review documents, discussion with H. Bricks on operational matters, status of |

Invoice #9
 Rose of Sharon - Receivership
 September 11, 2012
 Page 3

| Date | Professional | Description |
|-----------|-----------------|--|
| | | proposals. |
| 5/11/2012 | Bricks, Hartley | Discussion with D. Weisz regarding status of outstanding issues; discussion with P. Crisolago regarding operational matters; review of correspondence and subsequent conference call regarding the property. |
| 5/11/2012 | Finlay, Sean | Discussion with H. Bricks and a party regarding the project. |
| 5/14/2012 | Weisz, Daniel | Telephone call with a party re status of Rose of Sharon; telephone call with N. Lee on various matters. |
| 5/14/2012 | Weisz, Daniel | Correspondence with S. Finlay and T. Heinsaar regarding the proposal process; review of correspondence from P. Crisolago re operational matters. |
| 5/14/2012 | Finlay, Sean* | Correspondence with H. Bricks re proposal matters. |
| 5/15/2012 | Weisz, Daniel | Discussion with H. Bricks regarding meeting at ROS and discussion with N. Lee yesterday; review and update letter to City of Toronto authorizing release of documents. |
| 5/15/2012 | Bricks, Hartley | Meeting at Rose of Sharon with D. Tang, P. Crisolago and R. Berg of Assured Care Consulting Inc. ("ACC") to discuss condominium conversion issues; discussion with D. Weisz regarding status; correspondence with H. Gray regarding a notice to residents. |
| 5/16/2012 | Weisz, Daniel | Review and sign authorization letter to City of Toronto regarding release of designs to NLA; discussion with H. Bricks and S. Finlay regarding status of proposals to be received, review e-mail from a party expressing interest in the status of Rose of Sharon. |
| 5/16/2012 | Bricks, Hartley | Discussion with D. Weisz regarding status of various matters. |
| 5/17/2012 | Bricks, Hartley | Review of proposal received and discuss same with S. Finlay and D. Weisz; review correspondence from R. Berg regarding building cost allocations; review of correspondence from M. Mallich and forward same to Gowlings for response. |
| 5/17/2012 | Weisz, Daniel | Review proposal and discuss with S. Finlay and H. Bricks, e-mail to V. Heinrichs in response to his voicemail. |
| 5/18/2012 | Weisz, Daniel | Prepare for and attendance on a conference call with a realtor, H. Bricks and S. Finlay to discuss proposal, subsequent meeting with S. Finlay and H. Bricks, conference call with H. Bricks and C. Prophet regarding status of same. |
| 5/18/2012 | Bricks, Hartley | Conference call with a realtor to discuss its proposal; conference call with C. Prophet and D. Weisz re proposal received; coordinate conference call with Peoples and CMHC to discuss proposals. |
| 5/18/2012 | Finlay, Sean* | Preparation of memo summarizing proposal process; conference call with a realtor, D. Weisz and H. Bricks to discuss its proposal. |
| 5/22/2012 | Weisz, Daniel | Attendance on a conference call with C. Prophet and H. Bricks regarding preparation for tomorrow's meeting; discussion with D. Tang regarding status of condominium plan. |
| 5/22/2012 | Bricks, Hartley | Prepare for meeting at Gowlings; conference call with C. Prophet and D. Weisz re preparation for meeting; discussion with D. Tang regarding status of condominium plan; discussion with R. Yoon regarding the status of the receivership. |
| 5/23/2012 | Weisz, Daniel | Prepare for and attend meeting at Gowlings to meet with representatives of CMHC, Peoples Tust, Gowlings and Lavery, de Billy ("Lavery") to discuss the status of the receivership and various matters. |
| 5/23/2012 | Bricks, Hartley | Attend meeting at Gowlings to discuss results of proposal process and status of receivership; correspondence with P. Crisolago regarding issues at the building; message for Richard Yoon regarding meeting; review of April 2012 |

Invoice #9
 Rose of Sharon - Receivership
 September 11, 2012
 Page 4

| Date | Professional | Description |
|-----------|-----------------|--|
| | | property management report. |
| 5/24/2012 | Weisz, Daniel | E-mail correspondence to N. Lee regarding commencing work, e-mail correspondence to a party interested in the status of Rose of Sharon in response to his e-mail and subsequent telephone discussion with that party, e-mail correspondence to N Lee regarding status of driveway drawings review. |
| 5/24/2012 | Bricks, Hartley | Discussion with Y. Boswell of CMHC regarding liens and other matters; correspondence with Gowlings regarding the condominium plan, Tarion and other matters; prepare life-lease schedule and scenario analysis and forward to Gowlings. |
| 5/24/2012 | Brown, Rose M | Trust Banking Administration - Confirm Ministry funding, prepare wire to ACC, input deposit. |
| 5/29/2012 | Weisz, Daniel | Review correspondence from Rev. Dr. Hyang-Soon Kim Lee regarding promissory note; correspondence with NLA regarding drawings obtained from the City of Toronto. |
| 5/30/2012 | Bricks, Hartley | Correspondence with D. Tang regarding the building and correspondence with P. Crisolago regarding same; |
| 5/31/2012 | Weisz, Daniel | E-mail correspondence to C. Stanek regarding status of notice to the bonding company regarding claim. |
| 5/31/2012 | Bricks, Hartley | Review of e-mail correspondence from C. Stanek regarding bonding and review of files for Certificate of Substantial Completion as requested by C. Stanek; review of draft statement of claim |

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|-------------|-----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 14.3 | \$ 575.00 | \$ 8,222.50 |
| Botting, Sheila* | Partner | 1.0 | 575.00 | 575.00 |
| Bricks, Hartley | Vice President | 32.2 | 480.00 | 15,456.00 |
| Finlay, Sean* | Manager | 6.0 | 385.00 | 2,310.00 |
| Toivo, Heinsaar* | Manager | 7.0 | 385.00 | 2,695.00 |
| Weber, Haley | Senior Associate | 2.5 | 275.00 | 687.50 |
| Brown, Rose M. | Trust Administration | 3.5 | 160.00 | 560.00 |
| Total hours and professional fees | | 66.5 | | \$ 30,506.00 |
| HST @ 13% | | | | 3,965.78 |
| Total payable | | | | \$ 34,471.78 |

* Deloitte & Touche Real Estate group

Payable upon receipt to: Deloitte & Touche Inc.



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



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

Date: September 21, 2012
Invoice No: 3167470
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #10

For professional services rendered for the period June 1, 2012 to June 30, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|-----------------|--|
| 6/1/2012 | Weisz, Daniel | Review correspondence received from the Korean Cultural Association of Metropolitan Toronto ("KCA"), review letter drafted by Gowling Lafleur Henderson LLP ("Gowlings") and provide comments; review invoices received from J. Yoon, review files regarding certificate of substantial completion; discussion with H. Bricks on e-mail correspondence from H. VanderLugt of Gowlings. |
| 6/1/2012 | Bricks, Hartley | Review of correspondence from KCA, prepare response and forward same to C. Prophet of Gowlings; review of correspondence from C. Stanek of Gowlings regarding bonding matter, review of files and respond to same. |
| 6/1/2012 | Weber, Haley | Review of GST information and statements. |
| 6/4/2012 | Weisz, Daniel | E-mail correspondence with Ms. Sue Robinson of the Local Health Integration Network ("LHIN") regarding status of form to be completed; review and edit summary of activities and discussion with H. Bricks on same. |
| 6/4/2012 | Bricks, Hartley | Review and respond to correspondence from Y. Boswell of Canada Mortgage and Housing Corporation ("CMHC") regarding the status of a potential claim against the performance bond; correspondence with Gowlings regarding the bonding matter and information required regarding same. |
| 6/5/2012 | Weisz, Daniel | Telephone call with C. Prophet regarding status of various matters and H. Bricks on same; telephone call with N. Lee of Norman Lee & Associates ("NLA") regarding engagement letter to be received; discussion with H. Bricks regarding the status of door blocks. |

Invoice #10
 Rose of Sharon - Receivership
 September 14, 2012
 Page 2

| Date | Professional | Description |
|-----------|-----------------|---|
| 6/5/2012 | Bricks, Hartley | Review of files regarding construction; correspondence with J. Yoon regarding location of files; correspondence with Y. Boswell regarding CMHC obtaining information; finalize response to KCA; discussion with P. Crisolago of Sterling Karamar Property Management ("Sterling") regarding books and records; discussion with D. Weisz re operational matters. |
| 6/6/2012 | Weisz, Daniel | E-mail correspondence with N. Lee regarding balcony railings. |
| 6/6/2012 | Bricks, Hartley | Review and respond to correspondence from M. Mallich of Peoples Trust Company. |
| 6/8/2012 | Weisz, Daniel | Prepare for and attend a conference call with D. Tang of Gowlings and N. Lee; telephone discussion with C. Prophet regarding circulation of information; e-mail correspondence with E. Golden of Blaney McMurtry LLP ("Blaneys") to set up conference call; discussion with H. Weber regarding neighbour's request to install a fence. |
| 6/8/2012 | Bricks, Hartley | Review of correspondence from W. Campbell regarding life lease units. |
| 6/11/2012 | Weisz, Daniel | E-mail correspondence with E. Golden; discussion with H. Bricks to review the status of various matters; review e-mail correspondence from Gowlings regarding condominium conversion and discussion with H. Bricks on same. |
| 6/11/2012 | Bricks, Hartley | Review and respond to correspondence from P. Crisolago; separate discussions with A. Wong of Pelican Woodcliff and Victor Heinrichs regarding location of construction documents; discussion with E. Golden regarding the status of various matters; correspondence with N. Lee regarding building deficiency matters. |
| 6/13/2012 | Weisz, Daniel | Telephone call to Mr. Heinrichs in response to his voicemail message. |
| 6/14/2012 | Weisz, Daniel | Voicemail message to V. Heinrichs; review of construction documents. |
| 6/14/2012 | Bricks, Hartley | Review of correspondence regarding bonding claim and prepare correspondence to T. Davidson of Stratex International to discuss provide missing information; discussion and correspondence with Y. Boswell regarding status of review; review of files regarding occupancy status; voicemail message to C. Prophet regarding status of Gowlings' legal opinion; review of correspondence provided by V. Heinrichs. |
| 6/15/2012 | Weisz, Daniel | Review and finalize H. Brick's response to CMHC's enquiry; telephone call with Y. Boswell regarding same; discussion with H. Bricks re correspondence from W. Campbell. |
| 6/15/2012 | Bricks, Hartley | Review of correspondence from J. Yoon regarding life lease purchaser matters; prepare response to CMHC's enquiry; review of correspondence from W. Campbell and discuss same with D. Weisz. |
| 6/18/2012 | Weisz, Daniel | Discussion with C. Propbet regarding status of response to W. Campbell, information for the secured lender; discussion with H. Bricks regarding the status of various matters. |
| 6/18/2012 | Bricks, Hartley | Discussion with D. Weisz regarding the status of various matters; message to N. Lee regarding balconies; review of construction information received from T. Davidson. |

Invoice #10
 Rose of Sharon - Receivership
 September 21, 2012
 Page 3

| Date | Professional | Description |
|-----------|-----------------|--|
| 6/19/2012 | Weisz, Daniel | Discussion with H. Bricks regarding the status of information to the secured lender; review engagement letter from NLA and e-mail to N. Lee regarding same; telephone call with V. Heinrichs; review of the revised engagement letter from NLA; discussion with H. Bricks regarding the status of funding; review of J. Yoon's e-mail. |
| 6/19/2012 | Bricks, Hartley | Review of the NLA engagement letter and discuss same with D. Weisz. |
| 6/19/2012 | Weber, Haley | Completion of report pursuant to Section 246(2) of the Bankruptcy and Insolvency Act and associated schedule of receipts and disbursements ("BIA Report"). |
| 6/20/2012 | Weisz, Daniel | Telephone call with V. Heinrichs; discussion with H. Bricks regarding his discussion with N. Lee and Y. Boswell. |
| 6/20/2012 | Bricks, Hartley | Discussion with N. Lee regarding balconies and the status of NLA's work; discussion with Y. Boswell regarding the status of CMHC's review of information relating to the receivership; review and compile construction information for the bond claim. |
| 6/20/2012 | Weber, Haley | Review of Sterling statements for November and December 2011 in order to create 2011 combined statements; update comments to the 2011 tax return, administration related to accessing company records on Quickbooks. |
| 6/21/2012 | Bricks, Hartley | Correspondence with P. Crisolago regarding status of building repairs and maintenance. |
| 6/21/2012 | Weisz, Daniel | Review the draft of Gowlings' letter to Waterous Holden and provide comments on same. |
| 6/21/2012 | Bricks, Hartley | Review files and prepare materials for the bond claim and forward same to C. Stanek of Gowlings; review of Sterling's monthly report for May 2012. |
| 6/21/2012 | Weber, Haley | Review of ACC statements from March to December 2011 and entry into spreadsheet to create 2011 combined statements; update the BIA Report based on H. Bricks comments. |
| 6/22/2012 | Weber, Haley | Review of Quickbooks files and creation of financial statements for 2011. |
| 6/26/2012 | Weber, Haley | Completion of the BIA Report; submitted same for review, 2010 tax return. |
| 6/26/2012 | Weisz, Daniel | Discussion with H. Bricks regarding meeting with Gowlings about information requested by C. Stanek. |
| 6/27/2012 | Weber, Haley | Review of Sterling statements for November and December 2011 in order to create 2011 combined statements, update comments to the 2010 tax return and administration related to accessing company records on Quickbooks. |
| 6/28/2012 | Weber, Haley | Review of ACC statements from March to December 2011 and entry into spreadsheet to create 2011 combined statements; correspondence with Gowlings regarding timing for the meeting. |


Invoice #10
 Rose of Sharon - Receivership
 September 21, 2012
 Page 4

| | | |
|-----------|-----------------|--|
| 6/28/2012 | Bricks, Hartley | Correspondence with Y. Boswell regarding questions on the status of the receivership; correspondence with MPAC regarding status of the condominium conversion. |
| 6/29/2012 | Weber, Haley | Review of Quickbooks files and creation of financial statements for 2011. |

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|-------------|----------|------------------|
| Weisz, Daniel R. | Senior Vice President | 9 | \$575.00 | \$ 5,175.00 |
| Bricks, Hartley | Vice President | 28.6 | 480.00 | 13,728.00 |
| Weber, Haley | Senior Associate | 25.5 | 275.00 | 7,012.50 |
| Zailer, Anna | Trust Administration | <u>0.2</u> | 100.00 | <u>20.00</u> |
| Total hours and professional fees | | 63.3 | | 25,935.50 |
| HST @ 13% | | | | 3,371.61 |
| Total payable | | | | 29,307.11 |

Payable upon receipt to: Deloitte & Touche Inc.



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



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

Date: September 21, 2012
Invoice No: 3167493
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #11

For professional services rendered for the period July 1, 2012 to July 31, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|-----------------|--|
| 7/4/2012 | Weisz, Daniel | Meet with H. Bricks and C. Prophet of Gowling Lafleur Henderson LLP ("Gowlings") to discuss the status of the receivership including attendance on a conference call with M. Mallich of Peoples Trust Company ("Peoples"); meet with H. Bricks and C. Stanek to discuss the Receiver's position regarding bond claim and response to bonding company. |
| 7/4/2012 | Bricks, Hartley | Attending meeting at Gowlings with C. Stanek to discuss bonding matter; meeting with C. Prophet and D. Weisz to discuss the status of various matters. |
| 7/4/2012 | Brown, Rose | Completion of on-going trust account banking administration, and disbursement processing; update general ledger for Electronic Fund Transfer deposit received on July 3, and other service fees charged to account; look up information as requested by H. Weber regarding balances and input transfer to Assured Care Consulting Inc. ("ACC"). |
| 7/5/2012 | Weisz, Daniel | Review draft letter to Borden Ladner Gervais LLP ("BLG") counsel for the bonding company and e-mail correspondence to C. Stanek regarding same; review interest schedule sent by Peoples and discussion with M. Mallich on same; review and provide comments on revised Gowlings draft, calculate interest differential based on information provided, e-mail correspondence to N. Lee of N. Lee & Associates ("NLA") regarding the status of commissioning of equipment, respond to e-mail from V. Heinrichs; communications with C. Prophet of Gowlings and E. Golden of Blaney McMurty LLP ("Blanays") to coordinate a meeting. |

Invoice #11
 Rose of Sharon - Receivership
 September 21, 2012
 Page 2 -

| | | |
|-----------|-----------------|---|
| 7/9/2012 | Weisz, Daniel | Review supplier invoices for approval and payment and sign cheques; discussion with H. Weber regarding report pursuant to Section 246 (2) of the Bankruptcy & Insolvency Act ("BIA Report") and analysis of cash flow required, review of schedule updated by H. Bricks, edit and reconcile same; discussion with H. Weber on cash position, prepare for and attend meeting at Gowlings with C. Stanek to discuss the schedule regarding correspondence with BLG, update schedule and forward to C. Stanek. |
| 7/9/2012 | Weber, Haley | Prepare statement of Receipts and Disbursements ("R&D") for the period of December 1 to June 30, 2012; e-mail correspondence regarding cash forecast for the period July 9 to October 31, 2012. |
| 7/10/2012 | Weisz, Daniel | Review of correspondence from N. Lee regarding the status and repairs needed, e-mail correspondence to C. Stanek regarding same, review draft letter to bonding company and provide comments to C. Stanek; review of e-mail correspondence regarding status of condominium conversion, discussion with H. Weber on the BIA Report. |
| 7/10/2012 | Weber, Haley | Prepare the cash forecast and R&D; discussion with Sterling Karamar regarding cash forecast and upcoming capital expenditures. |
| 7/11/2012 | Weisz, Daniel | Discussion with H. Weber regarding status of funding at Rose of Sharon; discussion with C. Prophet regarding receivership status, funding requirement status. |
| 7/11/2012 | Weber, Haley | Prepare financial statements for filing of tax returns; discussions with ACC regarding same. |
| 7/12/2012 | Weber, Haley | Review of 2011 statements for the purposes of tax returns. |
| 7/13/2012 | Weisz, Daniel | Discussion with M. Mallich regarding status of correspondence from Canada Mortgage and Housing Corporation ("CMHC"), discussion with C. Prophet on same, review of Gowlings' invoice. |
| 7/13/2012 | Weber, Haley | Discussion with Bell Mobility regarding its intended disconnection of telephone service. |
| 7/16/2012 | Bricks, Hartley | Review and respond to questions posed by Y. Boswell of CMHC regarding life lease matters; discussion with D. Weisz regarding status of same. |
| 7/16/2012 | Brown, Rose | Completion of on-going trust account banking administration, and disbursement processing; obtain copies of deposit made. |
| 7/17/2012 | Bricks, Hartley | Correspondence with M. Mallich regarding life lease matters. |
| 7/18/2012 | Weisz, Daniel | Prepare for and attendance at a meeting at Gowlings with E. Golden, C. Prophet and H. Bricks to discuss the receivership status and application to court, forward Gowlings correspondence regarding Tarion to E. Golden; H. Bricks on his discussion with E. Golden; draft e-mail correspondence to M. Mallich; review correspondence from BLG, review draft response provided by Gowlings and suggest edits; discussion with H. Bricks on same, e-mail correspondence to C. Stanek and M. Mallich regarding various matters. |

Invoice #11
 Rose of Sharon - Receivership
 September 21, 2012
 Page 3

| | | |
|-----------|-----------------|---|
| 7/18/2012 | Bricks, Hartley | Review of correspondence from B. Gore; attendance at a meeting with C. Prophet and E. Golden to discuss status and timing; review of draft correspondence to BLG and discuss same with D. Weisz; correspondence to J. Yoon regarding location of construction documents. |
| 7/18/2012 | Weber, Haley | Review of 2011 financial statements. |
| 7/19/2012 | Bricks, Hartley | Review of correspondence from B. Gore and prepare response to same. |
| 7/20/2012 | Weisz, Daniel | Attendance on a conference call with H. Bricks and H. Weber regarding request by the family council of the nursing home for a meeting. |
| 7/20/2012 | Bricks, Hartley | Conference call with D. Weisz and H. Weber to discuss correspondence from the family council; review of draft response to the family council. |
| 7/20/2012 | Weber, Haley | Email correspondence and discussion with H. Bricks and D. Weisz regarding correspondence received from K. Chang and the family council. |
| 7/24/2012 | Weisz, Daniel | Attendance on a conference call with C. Stanek and H. Bricks regarding correspondence from BLG. |
| 7/24/2012 | Bricks, Hartley | Review and execute disbursements; review of correspondence from J. Yoon regarding construction documents; review of correspondence from C. Stanek regarding the bond claim; correspondence with M. Mallich regarding status of the bond claim; conference call with C. Stanek and D. Weisz regarding letter from BLG. |
| 7/24/2012 | Brown, Rose | Completion of on-going trust account banking administration, and disbursement processing, prepare outgoing wire to ACC. |
| 7/26/2012 | Bricks, Hartley | Correspondence with C. Stanek regarding records held by Rose of Sharon's former counsel. |
| 7/27/2012 | Bricks, Hartley | Discussion with H. Weber regarding operational matters. |
| 7/27/2012 | Weber, Haley | Discussion with H. Bricks regarding the status of various issues. |

Invoice #11
 Rose of Sharon - Receivership
 September 21, 2012
 Page 4

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|-------------|----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 13.4 | \$575.00 | \$ 7,705.00 |
| Bricks, Hartley | Vice President | 8.7 | 480.00 | 4,176.00 |
| Weber, Haley | Senior Associate | 28.3 | 275.00 | 7,782.50 |
| Brown, Rose | Trust Administration | <u>1.9</u> | 100.00 | <u>190.00</u> |
| Total hours and professional fees | | 52.3 | | \$ 19,853.50 |
| HST @ 13% | | | | 2,580.96 |
| Total payable | | | | \$ 22,434.46 |

Payable upon receipt to: Deloitte & Touche Inc.



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



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

Date: September 21, 2012
Invoice No: 3167517
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #12

For professional services rendered for the period August 1, 2012 to August 31, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|-----------------|---|
| 8/1/2012 | Bricks, Hartley | Prepare responses to correspondence received from K. Chang of the Rose of Sharon family council and from a life lease purchaser, correspondence with R. Berg of Assured Care Consulting Inc. ("ACC") re same; correspondence and follow up discussion with D. Tang of Gowling Lafleur Henderson LLP ("Gowlings") regarding condominium conversion matters. |
| 8/1/2012 | Weber, Haley | Review correspondence prepared by H. Bricks and forward to K. Chang and a life lease purchaser. |
| 8/2/2012 | Bricks, Hartley | Correspondence with Canada Mortgage and Housing Corporation ("CMHC") regarding the status of commissioning of the building's mechanical system; correspondence with Peoples Trust Company ("Peoples") regarding the status of various matters; respond to e-mail from K. Chang regarding meeting with the family council. |
| 8/3/2012 | Weber, Haley | Review of the insurance renewal application. |
| 8/7/2012 | Weisz, Daniel | Review of e-mail correspondence. |
| 8/8/2012 | Weisz, Daniel | Discussion with H. Bricks regarding various e-mail correspondence and the status of various matters; e-mail to N. Lee of N. Lee & Associates ("NLA") regarding the status of NLA's report; e-mail to Mr. Vern Heinrichs regarding his request for a meeting; review of e-mail correspondence from Gowlings and discussion with H. Bricks regarding same; discussion with C. Prophet of Gowlings regarding the status of the receivership. |
| 8/8/2012 | Bricks, Hartley | Status update with D. Weisz; review and execute disbursements; review and respond to questions from M. Mallich; accumulate and forward information as requested by D. Tang of Gowlings. |

Invoice #12
 Rose of Sharon - Receivership
 September 21, 2012
 Page 2

| | | |
|-----------|-----------------|--|
| 8/8/2012 | Bricks, Hartley | Status update with D. Weisz; review and execute disbursements; review and respond to questions from M. Mallich; accumulate and forward information as requested by D. Tang of Gowlings. |
| 8/9/2012 | Bricks, Hartley | Review of correspondence from Borden Ladner Gervais LLP, counsel to the bonding company; review and prepare comments on draft statement of claim in performance bond matter and discuss same with D. Weisz and C. Stanek. |
| 8/10/2012 | Weisz, Daniel | Review of draft statement of claim and discussion with H. Bricks regarding same, attendance on a telephone call with C. Stanek and H. Bricks regarding same, subsequent discussion with C. Stanek and C. Prophet, review and prepare comments on draft statement of claim and forward same to Gowlings; telephone discussion with Vern Heinrichs. |
| 8/10/2012 | Bricks, Hartley | Discussion with D. Weisz regarding statement of claim; attendance on a conference call with C. Stanek of Gowlings regarding the Statement of claim. |
| 8/10/2012 | Brown, Rose | Completion of on-going trust account banking administration, and disbursement processing. |
| 8/13/2012 | Weisz, Daniel | Discussion with H. Bricks regarding statement of claim and matters relating thereto; e-mail correspondence with W. Campbell of TurfPro Investments Inc. |
| 8/13/2012 | Bricks, Hartley | Discussion with D. Weisz regarding the bond claim; review of statement of claim. |
| 8/14/2012 | Weber, Haley | Prepare the insurance renewal application. |
| 8/20/2012 | Weisz, Daniel | Telephone call with N. Lee regarding commissioning status, possible litigation against various parties and discussion with H. Bricks regarding same; prepare for and attend a meeting at Gowlings with C. Prophet, H. VanderLugt, C. Stanek and H. Bricks to discuss the pending notice of motion, the bonding claim and various other matters; review of e-mails. |
| 8/20/2012 | Bricks, Hartley | Attend meeting at Gowlings with H. VanderLugt, C. Prophet, C. Stanek and D. Weisz to discuss bonding claim and the status of various other issues. |
| 8/21/2012 | Bricks, Hartley | Preparation of an analysis in connection with the bonding claim and forward same to C. Stanek. |
| 8/22/2012 | Brown, Rose | Completion of on-going trust account banking administration, and disbursement processing, Web Business Banking devices sent to ACC for processing of Electronic Fund Transfer/courier. |
| 8/22/2012 | Weisz, Daniel | Voicemail for C. Prophet regarding the meeting on August 23 rd . |
| 8/23/2012 | Weisz, Daniel | Prepare for and attend a meeting at Gowlings for a conference call with C. Prophet, C. Stanek, H. Bricks, E. Czolij of Lavery, M. Mallich of Peoples, Y. Boswell and C. Lawrence of CMHC to discuss the statement of claim to be issued. |
| 8/23/2012 | Bricks, Hartley | Preparation for and attend a meeting at Gowlings with representatives of Peoples and CMHC to discuss bonding claim and other matters; review and sign insurance renewal application. |
| 8/23/2012 | Weber, Haley | Prepare and coordinate the signing and remittance of the insurance renewal application. |

Invoice #12
Rose of Sharon - Receivership
September 21, 2012
Page 3

| | | |
|-----------|-----------------|---|
| 8/23/2012 | Brown, Rose | Completion of on-going trust account banking administration, and disbursement processing, wire and ACC funding. |
| 8/24/2012 | Weber, Haley | Review of cash position. |
| 8/24/2012 | Bricks, Hartley | Review of statement of claim and prepare blacklined comments. |
| 8/27/2012 | Weisz, Daniel | Discussion with C. Prophet on status of draft materials, attendance on a conference call with E. Golden of Blaney McMurtry LLP and C. Prophet regarding same; review of amended statement of claim and e-mail correspondence with C. Stanek regarding same. |
| 8/28/2012 | Weisz, Daniel | Telephone call with C. Stanek regarding the draft statement of claim and discussion with C. Prophet regarding status of same. |
| 8/29/2012 | Weisz, Daniel | Communications with Vern Heinrichs re his request for a meeting. |
| 8/31/2012 | Weisz, Daniel | Discussion with C. Prophet on the status of the statement of claim. |

Invoice #12
 Rose of Sharon - Receivership
 September 21, 2012
 Page 4

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|-------------|----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 11.6 | \$575.00 | \$ 6,670.00 |
| Bricks, Hartley | Vice President | 19.1 | 480.00 | 9,168.00 |
| Weber, Haley | Senior Associate | 4.3 | 275.00 | 1,182.50 |
| Brown, Rose | Trust Administration | 1.2 | 100.00 | 120.00 |
| Total hours and professional fees | | 36.2 | | \$ 17,140.50 |
| HST @ 13% | | | | 2,228.27 |
| Total payable | | | | \$ 19,368.77 |

Payable upon receipt to: Deloitte & Touche Inc.



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



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181 Bay St.
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Canada

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

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

Date: October 4, 2012
Invoice No: 3173139
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #13

For professional services rendered for the period September 1, 2012 to September 30, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|----------|-----------------|--|
| 9/4/2012 | Weisz, Daniel | Meet with H. Bricks regarding draft statement of claim. |
| 9/4/2012 | Bricks, Hartley | Review of various correspondence; review draft notice of motion and provide comments to D. Weisz and discuss same; correspondence with R. Berg of Assured Care Consulting Inc. ("ACC") regarding audit of 2011 annual report; telephone call to H. Rander of Rander & Partners LLP to request a quote for audit of annual report. |
| 9/5/2012 | Weisz, Daniel | Review draft notice of motion and reply to C. Stanek of Gowling Lafleur Henderson LLP ("Gowlings") with comments and discussion with C. Prophet of Gowlings on same; begin review of second notice of motion; review of Trisura claim; discussion with H. Bricks on same and forward to C. Stanek. |
| 9/5/2012 | Bricks, Hartley | Review and provide comments on draft notice of motion; correspondence with H. Weber regarding statement of receipts and disbursements and statements from Korean (Canada) Credit Union; discussion with Y. Boswell of Canada Mortgage and Housing Corporation ("CMHC") regarding the status of various matters and forward her documents requested. |
| 9/6/2012 | Weisz, Daniel | Conference call with C. Stanek regarding draft statement of claim; meet with H. Bricks to discuss notice of motion; review revised draft statement of claim and telephone call with C. Stanek regarding same; telephone call with N. Lee of Norman-Lee & Associates; review and update draft notice of motion, discussion with H. Bricks on same and telephone discussion with C. Prophet and H. Bricks on same. |

Invoice #13
 Rose of Sharon - Receivership
 October 4, 2012
 Page 2

| Date | Professional | Description |
|-----------|-----------------|--|
| 9/6/2012 | Bricks, Hartley | Review of draft notice of motion including a review of life lease purchasers; correspondence with P. Crisolago of Sterling Karamar Property Management ("Sterling") regarding status of life lease tenants; telephone discussion with C. Prophet and D. Weisz regarding draft notice of motion. |
| 9/6/2012 | Brown, Rose | Trust Banking - Obtain Bank print out for August 2012 and reconcile Operating account to GL; email reports to H. Weber. |
| 9/7/2012 | Weisz, Daniel | Discussion with C. Prophet regarding notice of motion draft and H. Bricks on same. |
| 9/7/2012 | Bricks, Hartley | Discussion with M. Mallich of Peoples Trust Company ("Peoples") regarding the status of various matters and information requested by CMHC; prepare analysis of life lease residence; discussion with H. Weber regarding water damage and insurance coverage; correspondence with M. Wong of the Ministry of Health and Long-Term Care regarding submission of property tax information and correspondence with R. Berg regarding same. |
| 9/7/2012 | Weber, Haley | Review of correspondence regarding water leak at Rose of Sharon, discuss same with H. Bricks and review of insurance documentation regarding same and correspondence with P. Crisolago regarding floor repairs; preparation of receipts and disbursements information. |
| 9/8/2012 | Weisz, Daniel | Review analysis of life lease residence; prepare for meeting. |
| 9/11/2012 | Bricks, Hartley | Meeting with Vern Heinrichs and B. Taylor of Sionito Group pursuant to Mr. Heinrichs' request to discuss the status of Rose of Sharon. |
| 9/12/2012 | Bricks, Hartley | Preparation for meeting with Peoples and CMHC; review of draft notice of motion and provide comments to Gowlings; review of insurance quotation provided by D. Doctor of Marsh (Canada) Inc. and respond to same; correspondence with S. Sirju of ACC regarding the status of the 2011 audit. |
| 9/13/2012 | Weisz, Daniel | Review schedule; review information from N. Lee and telephone call with N. Lee regarding same; prepare for meeting at Gowlings; attend meeting at Gowlings with representatives of Peoples Trust, Blaney McMurtry LLP ("Blaneys"), CMHC, Gowlings, Lavery, de Billy, and H. Bricks; short follow up meeting with counsel; review amended statement of claim; conference call with H. Bricks and C. Stanek regarding same. |
| 9/13/2012 | Bricks, Hartley | Review of mortgage statement provided by M. Mallich; preparation for and attendance at meeting at Gowlings with CMHC, Peoples Trust, and respective counsel to discuss matters relating to the receivership; review of final draft of statement of claim and discuss same with C. Stanek and D. Weisz. |
| 9/14/2012 | Weisz, Daniel | Review documents; e-mail to C. Stanek regarding issuance of statement of claim. |
| 9/14/2012 | Bricks, Hartley | Prepare response to M. Mancini of Devry, Smith & Frank LLP, counsel for J. Yoon, responding to his e-mail; correspondence with R. Berg regarding building matters. |

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 October 4, 2012
 Page 3

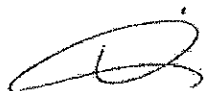
| Date | Professional | Description |
|-----------|-----------------|---|
| 9/17/2012 | Brown, Rose | Trust Banking Administration: Pull wire from 2011 - copy and sent to S. Sirju; input deposit made by Sterling - Print copy of deposit slip & cheques for receipt file. |
| 9/18/2012 | Bricks, Hartley | Review of memo prepared by C. Prophet; respond to voice message from D. Tang regarding condominium conversion; correspondence with R. Berg regarding building matters and correspondence with N. Lee re same. |
| 9/18/2012 | Brown, Rose | Trust Banking Administration: Disbursement cheque. |
| 9/19/2012 | Weisz, Daniel | Review draft memo from C. Prophet and respond to same; review Gowlings account. |
| 9/20/2012 | Weisz, Daniel | Review e-mails; discussion with H. Bricks on same. |
| 9/20/2012 | Bricks, Hartley | Draft court report; review correspondence from E. Golden of Blaneys regarding the draft notice of motion; review of the August 2012 operating report for the property; discussion with D. Weisz regarding the status of various issues. |
| 9/21/2012 | Weisz, Daniel | Telephone call with C. Prophet regarding the status of the notice of motion. |
| 9/24/2012 | Brown, Rose | Trust Banking Administration - Prepare wire transfer to ACC & confirm bank received and processed; input disbursement into Ascend general ledger. |
| 9/24/2012 | Weisz, Daniel | Discussion with H. Bricks on status of court report; review e-mail from C. Prophet, review E. Golden reply and reply to same. |
| 9/24/2012 | Bricks, Hartley | Draft court report and discuss same with D. Weisz; correspondence with D. Tang regarding MPAC. |
| 9/25/2012 | Weisz, Daniel | Review letter from Gowlings regarding Tarion warranty issue and e-mail to E. Golden regarding same. |
| 9/26/2012 | Brown, Rose | Pull back up to transfer to ACC for August 23 and provide S. Sirju a copy of the back up by email. |
| 9/27/2012 | Weisz, Daniel | H. Bricks regarding report; review e-mail from B. Campbell and reply to same. |
| 9/27/2012 | Bricks, Hartley | Prepare court report. |
| 9/27/2012 | Brown, Rose | Trust Banking Administration - Disbursement cheques. |
| 9/28/2012 | Weisz, Daniel | Discussion with H. Bricks regarding report to court. |
| 9/28/2012 | Bricks, Hartley | Review and respond to inquiry from Y. Boswell regarding occupancy; prepare court report. |

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 Rose of Sharon - Receivership
 October 4, 2012
 Page 4

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|-------------|----------|---------------------|
| Weisz, Daniel | Senior Vice President | 14.7 | \$575.00 | \$ 8,452.50 |
| Bricks, Hartley | Vice President | 52.0 | 480.00 | 24,960.00 |
| Weber, Haley | Senior Associate | 1.0 | 275.00 | 275.00 |
| Brown, Rose | Trust Administration | 2.8 | 100.00 | 280.00 |
| Total hours and professional fees | | 70.5 | | \$ 33,967.50 |
| HST @ 13% | | | | 4,415.78 |
| Total payable | | | | \$ 38,383.28 |

Payable upon receipt to: Deloitte & Touche Inc.



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

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

Date: January 23, 2013
Invoice No: 3231746
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #14

For professional services rendered for the period October 1, 2012 to October 31, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|-----------|-----------------|--|
| 10/1/2012 | Bricks, Hartley | Review of correspondence from C. Stanek and C. Prophet of Gowling Lafleur Henderson LLP ("Gowlings") regarding the statement of claim regarding the performance bond; correspondence with D. Tang of Gowlings regarding the status of the condominium conversion. |
| 10/1/2012 | Brown, Rose | Trust Banking Administration - input EFT Deposit. |
| 10/2/2012 | Bricks, Hartley | Review of correspondence from E. Golden of Blaney McMurtry LLP ("Blaneys") re condominium conversion; draft court report. |
| 10/3/2012 | Weisz, Daniel | Discussion with H. Bricks regarding the report to Court. |
| 10/3/2012 | Bricks, Hartley | Draft court report; prepare fee affidavit; discussion with D. Weisz regarding the report to Court. |
| 10/4/2012 | Weisz, Daniel | Draft report to Court. |
| 10/4/2012 | Bricks, Hartley | Draft report to Court; correspondence with E. Golden regarding appendices to the report to Court. |
| 10/4/2012 | Weber, Haley | Prepare interim statement of receipts and disbursements ("R&D") and review R&D prepared by Sterling Karamar ("Sterling") |
| 10/4/2012 | Brown, Rose | Trust Banking Administration - provide Haley with various reports. |
| 10/5/2012 | Weisz, Daniel | Draft report to Court. |
| 10/5/2012 | Bricks, Hartley | Discussion with E. Golden with respect to information required for court materials; prepare information on life lease for court materials; discuss life lease documents to be compiled by S.Yu; correspondence with C. Paulikot of Gowlings regarding condominium conversion status; |
| 10/5/2012 | Weber, Haley | Revisions to R&D. |
| 10/5/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |

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 January 23, 2013
 Page 2

| Date | Professional | Description |
|------------|-----------------|--|
| 10/9/2012 | Weisz, Daniel | Draft report to Court; discussion with H. Bricks regarding the report to Court; telephone discussion with C. Prophet and H. Bricks regarding the status of various issues; correspondence with H. Weber regarding matters for the report to Court; correspondence with C. Prophet and L. Burden Nixon of Gowlings regarding renewal of the property management agreement with Sterling and review of draft document provided by L. Burden Nixon. |
| 10/9/2012 | Bricks, Hartley | Review of files regarding transaction review; meeting with D. Weisz to review draft report to Court; call with C. Prophet and D. Weisz with respect to status; review and execute nursing home disbursements. |
| 10/9/2012 | Weber, Haley | Correspondence with D. Weisz regarding various receivership matters. |
| 10/9/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/10/2012 | Weisz, Daniel | Draft report to Court; conference call with E. Golden and H. Bricks regarding same and forward draft report to E. Golden. |
| 10/10/2012 | Bricks, Hartley | Discussion with S. Yu with respect to life lease review and compilation; discussion with D. Weisz with respect to report. |
| 10/10/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule; discussion with H. Bricks regarding status. |
| 10/11/2012 | Weisz, Daniel | Review and execute renewal of Property Management Agreement with Sterling and email to J. Beaton of Sterling regarding same. |
| 10/11/2012 | Bricks, Hartley | Discussion with E. Golden with respect to status; correspondence with M. Mallich of Peoples Trust Company ("Peoples") with respect to status; discussion with S. Yu with respect to life lease review. |
| 10/11/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule; discussion with H. Bricks regarding status. |
| 10/12/2012 | Bricks, Hartley | Review of R&D. |
| 10/12/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/12/2012 | Brown, Rose | Trust Banking Administration - disbursement cheque and void 2011 cheque. |
| 10/15/2012 | Weisz, Daniel | Discussion with H. Bricks on status; correspondence with C. Prophet with respect to status of motion materials. |
| 10/15/2012 | Bricks, Hartley | Discussion with D. Weisz regarding the status of motion materials and other receivership matters |
| 10/15/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/16/2012 | Weisz, Daniel | Prepare for and attend conference call with E. Golden and H. Bricks to discuss report status and timing to serve the notice of motion. |
| 10/16/2012 | Bricks, Hartley | Meeting with S. Yu with respect to life lease schedule; conference call with E. Golden and D. Weisz with respect to status of motion materials; correspondence with L. Robertson of Sterling regarding information required for life lease analysis. |
| 10/16/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule; meeting with H. Bricks to discuss status; correspondence with L. Robertson regarding further details on required information. |

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 January 23, 2013
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| Date | Professional | Description |
|------------|-----------------|--|
| 10/16/2012 | Brown, Rose | Trust Banking Administration - disbursement cheque. |
| 10/17/2012 | Weisz, Daniel | Discussion with H. Bricks with respect to his discussion with E. Golden; review email from C. Stanek of Gowlings with respect to status of defenses regarding lawsuit initiated. |
| 10/17/2012 | Bricks, Hartley | Review of R&D; discussion with E. Golden with respect to questions on the report to Court and discussion with D. Weisz regarding same. |
| 10/17/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/18/2012 | Bricks, Hartley | Correspondence with P. Crisolago of Sterling regarding the status of life lease information requested; review of September 2012 property management report. |
| 10/18/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/19/2012 | Bricks, Hartley | Discussion with H. Weber regarding the R&D; review of correspondence from Render & Partners LLP regarding the year end audit and respond to same. |
| 10/19/2012 | Weber, Haley S | Meet with H. Bricks regarding the R&D and prepare changes to same. |
| 10/19/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/22/2012 | Weisz, Daniel | Discussion with H. Bricks with respect to discussions with E. Golden and C. Prophet; Review and update fee affidavit; Telephone discussion with H. Weber on R&D. |
| 10/22/2012 | Bricks, Hartley | Review and execute disbursements. |
| 10/22/2012 | Brown, Rose | Trust Banking Administration - EFT deposit. |
| 10/23/2012 | Weisz, Daniel | Discussion with H. Bricks with respect to report status; Review R&D and discuss with H. Weber on same and information to be obtained; telephone call with N. Lee of Norman Lee & Associates ("NLA") with respect to a repair required regarding heating and discussion with H. Bricks on same. |
| 10/23/2012 | Bricks, Hartley | Review of life lease schedule and discussion with Stephen Yu regarding same. |
| 10/23/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule; review of information provided by Sterling; discussion with H. Bricks regarding status. |
| 10/24/2012 | Bricks, Hartley | Review and execute disbursements. |
| 10/24/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/25/2012 | Weisz, Daniel | Conference call with H. Bricks and E. Golden to review E. Golden's comments on draft report; prepare revisions to report to Court. |
| 10/25/2012 | Bricks, Hartley | Prepare for and attend conference call with E. Golden and D. Weisz to discuss E. Golden's comments on court report; review files and forward documents to E. Golden. |
| 10/25/2012 | Weber, Haley | Work on closing pre-receivership bank account and file administration. |
| 10/25/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |

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 Rose of Sharon - Receivership
 January 23, 2013
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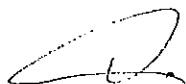
| Date | Professional | Description |
|------------|-----------------|---|
| 10/26/2012 | Weisz, Daniel | Work on report; discussion with H. Weber with respect to R&D; correspondence with N. Lee re status of repairs to the property. |
| 10/26/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/26/2012 | Brown, Rose | Trust Banking Administration - prepare transfer to ACC. |
| 10/27/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/28/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/29/2012 | Weisz, Daniel | Work on report to Court; review of correspondence from C. Stanek regarding construction lien matter. |
| 10/29/2012 | Bricks, Hartley | Review of life lease schedule and promissory notes and revise schedule. |
| 10/29/2012 | Weber, Haley | Revision to the Rose of Sharon R&D to September 30, 2012. |
| 10/29/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/30/2012 | Weisz, Daniel | Work on report to Court. |
| 10/30/2012 | Bricks, Hartley | Review of promissory notes and revise schedule; correspondence with M. Mallich with respect to status; discussion with D. Weisz with respect to report; correspondence with C. Paulikot of Gowlings with respect to the status of the condominium conversion. |
| 10/30/2012 | Weber, Haley | Prepare cash flow forecast for the next 8 month period, send email and correspondence regarding same to Sterling. |
| 10/30/2012 | Brown, Rose | Trust Banking Administration - prepare transfer between accounts to cover overdraft. |
| 10/31/2012 | Weisz, Daniel | Review Peoples statement of loan balance and email to C. Prophet regarding condominium conversion; work on report to court; discussion with H. Weber regarding the R&D. |
| 10/31/2012 | Bricks, Hartley | Review of promissory notes and revise schedule; review and revise life lease master schedule. |
| 10/31/2012 | Yu, Siwei | Compilation of life lease documents and preparation of life lease schedule. |
| 10/31/2012 | Weber, Haley | Discussion with D. Weisz and drafting changes to the R&D. |
| 10/31/2012 | Brown, Rose | Trust Banking Administration - deposit. |
| | | To all other administrative matters with respect to the receivership administration, including all meetings, telephone attendances, execution and approval of disbursements, written and verbal correspondence to facilitate the foregoing. |

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 Rose of Sharon - Receivership
 January 23, 2013
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Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|--------------|----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 34.9 | \$575.00 | \$ 20,067.50 |
| Bricks, Hartley | Vice President | 49.5 | 480.00 | 23,760.00 |
| Weber, Haley | Senior Associate | 23.5 | 275.00 | 6,462.50 |
| Yu, Siwei | Analyst | 37.7 | 185.00 | 6,974.50 |
| Brown, Rose | Trust Administration | <u>2.5</u> | 100.00 | <u>250.00</u> |
| Total hours and professional fees | | 148.1 | | \$ 57,514.50 |
| HST @ 13% | | | | 7,476.89 |
| Total payable | | | | \$ 64,991.39 |

Payable upon receipt to: Deloitte & Touche Inc.



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

Deloitte.

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

Date: January 24, 2013
Invoice No: 3232320
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #15

For professional services rendered for the period November 1, 2012 to November 30, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|-----------|-----------------|--|
| 11/1/2012 | Weisz, Daniel | Review projected cash flow schedule and discuss same with H. Weber; discussion with H. Bricks with respect to amendments to report and information required, voicemail message for E. Golden of Blaney McMurtry LLP; review letter regarding the construction lien claim and email from C. Stanek of Gowling Lafleur Henderson LLP ("Gowlings") and reply to same. |
| 11/1/2012 | Bricks, Hartley | Review of report to Court with D. Weisz; review and modify life lease schedule; discussion with E. Golden with respect to report; review and revise report to Court; review of correspondence on the construction lien claim matter. |
| 11/1/2012 | Weber, Haley | Discussions with Sterling Karamar ("Sterling") regarding the accounting for certain transactions and making adjustments to same; work on drafting the Interim Statement of Receipts and Disbursements ("R&D"). |
| 11/2/2012 | Weisz, Daniel | Review email from C. Stanek with respect to the construction lien matter and respond; review updated R&D and discussion with H. Weber on same; exchange correspondence with Gowlings regarding report to Court and work on update of same. |
| 11/2/2012 | Bricks, Hartley | Revise report to Court; correspondence with R. Berg of Assured Care Consulting Inc. regarding the status of compliance matters. |
| 11/2/2012 | Weber, Haley | Draft R&D; draft Report of Receiver pursuant to section 246 of the Bankruptcy and Insolvency Act ("Section 246 Report"). |
| 11/2/2012 | Brown, Rose | Trust Banking Administration - input journal entry to reallocation general ledger entries. |
| 11/5/2012 | Weisz, Daniel | Discussion with C. Paulikot of Gowlings with respect to status of |

Invoice #15
 Rose of Sharon - Receivership
 January 24, 2013
 Page 2

| Date | Professional | Description |
|------------|-----------------|---|
| | | condominium conversion and review of correspondence regarding same; telephone conversation with C. Paulikot; discussion with H. Bricks regarding report to Court; review correspondence from C. Stanek and respond to same. |
| 11/5/2012 | Bricks, Hartley | Revise master life lease schedule; discussion with D. Weisz with respect to report to Court; review of correspondence from Rose of Sharon Administrator regarding compliance matters. |
| 11/6/2012 | Weisz, Daniel | Review life lease schedule. |
| 11/6/2012 | Bricks, Hartley | Revisions to life lease schedule and provide same to E. Golden; review of correspondence from C. Stanek regarding the construction lien matter. |
| 11/7/2012 | Weber, Haley | Prepare correspondence to D. Weisz regarding the status of CRA audits. |
| 11/8/2012 | Weisz, Daniel | Review life lease schedule with H. Bricks; review correspondence from H. Weber regarding CRA audit status. |
| 11/8/2012 | Bricks, Hartley | Discussion with D. Weisz regarding the schedule of life leases. |
| 11/8/2012 | Brown, Rose | Trust Bank Administration - verifying cheque issued on Property Management account. |
| 11/12/2012 | Weber, Haley | Prepare 2011 income tax return and review financial statements. |
| 11/15/2012 | Weber, Haley | Review of statutory filing documents. |
| 11/15/2012 | Weisz, Daniel | Discussion with H. Bricks on email from W. Campbell. |
| 11/15/2012 | Bricks, Hartley | Discussion with E. Golden with respect to status; review of R&D and the report to Court; review and respond to email from W. Campbell. |
| 11/16/2012 | Weisz, Daniel | Discussion with H. Bricks on status of the report to Court. |
| 11/16/2012 | Bricks, Hartley | Discussion with D. Weisz regarding the report to Court. |
| 11/16/2012 | Weber, Haley | Inquiry and call to CRA regarding GST rebate eligibility. |
| 11/20/2012 | Weisz, Daniel | Discussion with H. Bricks with respect to the status of the report; review Gowlings invoice. |
| 11/20/2012 | Bricks, Hartley | Review of property management report for October 2012. |
| 11/20/2012 | Weber, Haley | Revise Section 246 Report; review income tax return and make changes. |
| 11/20/2012 | Brown, Rose | Trust Banking Administration -- disbursement. |
| 11/21/2012 | Weisz, Daniel | Discussion with H. Bricks on file; telephone conversation with V. Heinrichs regarding his request for a meeting; telephone conversation with a party enquiring on the status of Rose of Sharon. |
| 11/22/2012 | Weisz, Daniel | Review email from C. Stanek and discuss same with H. Bricks; discussion with C. Prophet on status; prepare for and attend conference call with C. Stanek and H. Bricks regarding reply letter in construction lien matter. |
| 11/22/2012 | Bricks, Hartley | Review of correspondence from C. Stanek and discuss same with D. Weisz; attend conference call with C. Stanek and D. Weisz regarding construction lien matter. |
| 11/23/2012 | Weisz, Daniel | Review of statement of defense filed by York Health Care Developments. |
| 11/23/2012 | Bricks, Hartley | Review of statement of defense received and forwarded by C. Stanek. |
| 11/26/2012 | Weisz, Daniel | Discussion with H. Bricks regarding his discussion with E. Golden regarding report status; Review Section 246(2) Reports; discussion with H. Bricks on various matters. |

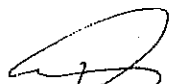
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 Rose of Sharon - Receivership
 January 24, 2013
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| Date | Professional | Description |
|------------|-----------------|---|
| 11/26/2012 | Bricks, Hartley | Discussion with E. Golden regarding status and subsequent discussion with D. Weisz re same and status of other matters; review and execute disbursements; review of October 2012 operating report for the nursing home. |
| 11/26/2012 | Brown, Rose | Trust Banking Administration - prepare outgoing wire transfer. |
| 11/30/2012 | Weisz, Daniel | Discussion with H. Bricks on status. |
| 11/30/2012 | Bricks, Hartley | Review of Statements of Defense received; discussion with D. Weisz regarding status of various matters. |
| | | 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. |

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|-----------------------------------|-----------------------|------------|----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 12.1 | \$575.00 | \$ 6,957.50 |
| Bricks, Hartley | Vice President | 23.0 | 480.00 | 11,040.00 |
| Weber, Haley | Senior Associate | 17.0 | 275.00 | 4,675.00 |
| Brown, Rose | Trust Administration | <u>1.2</u> | 100.00 | <u>120.00</u> |
| Total hours and professional fees | | 53.3 | | \$ 22,792.50 |
| HST @ 13% | | | | 2,963.03 |
| Total payable | | | | \$ 25,755.53 |

Payable upon receipt to: Deloitte & Touche Inc.



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

Deloitte.

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

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

Date: January 24, 2013
Invoice No: 3232409
Client/Mandate No: 902388.1000002
Partner: Daniel R. Weisz

HST Registration No: 133245290

Invoice #16

For professional services rendered for the period December 1, 2012 to December 31, 2012 in connection with the appointment of Deloitte & Touche Inc. as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

| Date | Professional | Description |
|------------|-----------------|---|
| 12/3/2012 | Weisz, Daniel | Review of correspondence from M. Mallich of Peoples Trust Company and email correspondence to C. Prophet regarding same. |
| 12/3/2012 | Weber, Haley | Correspondence with P. Crisolago of Sterling Karamar regarding building repairs. |
| 12/4/2012 | Bricks, Hartley | Discussion with M. Mallich regarding property taxes; review of correspondence from K. Chung of the Rose of Sharon Family Council. |
| 12/5/2012 | Weisz, Daniel | Exchange emails with C. Prophet with respect to the construction lien matter. |
| 12/5/2012 | Bricks, Hartley | Review and execute disbursements; correspondence with K. Chung regarding status. |
| 12/6/2012 | Weisz, Daniel | Review email from V. Heinrichs and reply to same; conference call with E. Golden and H. Bricks on status of report to Court. |
| 12/6/2012 | Bricks, Hartley | Review of tax bills and forward same to Peoples for payment; correspondence with R. Berg regarding status; conference call with E. Golden and D. Weisz regarding the report to Court. |
| 12/7/2012 | Bricks, Hartley | Correspondence from counsel to a life lease holder, review of files and provide documents requested; discussion with E. Golden regarding status of his review of report to Court. |
| 12/11/2012 | Bricks, Hartley | Review and execute disbursements. |
| 12/12/2012 | Bricks, Hartley | Review and respond to correspondence from M. Mancini, counsel to J. Yoon, regarding timing for motion to court and correspondence to E. Golden regarding same; review and respond to correspondence from M. Mallich regarding a motion record received. |
| 12/13/2012 | Weisz, Daniel | Review notice of motion and related affidavit; review second report to |

Invoice #16
 Rose of Sharon - Receivership
 January 24, 2013
 Page 2

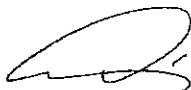
| Date | Professional | Description |
|------------|-----------------|---|
| | | court and discuss same with C. Prophet of Gowlings. |
| 12/13/2012 | Bricks, Hartley | Review and comment on Second Report to Court; discuss second report with C. Prophet; review of correspondence from J. Yoon. |
| 12/14/2012 | Weisz, Daniel | Discussion with H. Bricks regarding Second Report to Court finalization; review of Gowlings account; attend at Gowlings to meet with C. Prophet and finalize and sign the Second Report to Court. |
| 12/14/2012 | Bricks, Hartley | Finalize Second Report to Court and discuss same with D. Weisz; respond to correspondence from J. Yoon. |
| 12/14/2012 | Brown, Rose | Trust Banking Administration - Deposits, input EFT and deposit made by Sterling. |
| 12/17/2012 | Weisz, Daniel | Review notice of motion from BLG regarding Trisura action and H. Bricks on same, C. Prophet on same. |
| 12/17/2012 | Bricks, Hartley | Review and respond to correspondence received from counsel to a life lease unit holder. |
| 12/18/2012 | Weisz, Daniel | Discussion with H. Bricks regarding his discussion with E. Golden on status of report. |
| 12/18/2012 | Bricks, Hartley | Discussion with E. Golden regarding the status of his review of the report to Court and preparation of notice of motion and update D. Weisz. |
| 12/19/2012 | Bricks, Hartley | Discussion with E. Golden regarding status; discussion with D. Weisz regarding capital expenditures and cash flow. |
| 12/19/2012 | Weisz, Daniel | Read Borden Ladner Gervais's factum filed in connection with the construction lien motion scheduled for December 21, 2012; review Gowlings' factum and discussion with C. Prophet on same; correspondence with N. Lee of Norman Lee & Associates regarding the status of repairs to the building. |
| 12/19/2012 | Bricks, Hartley | Prepare supporting documentation for the report to Court; review property management report for November 2012. |
| 12/21/2012 | Weisz, Daniel | Prepare for and attend in court regarding motion by Trisura for lift of stay of proceedings re the construction lien matter. |
| 12/21/2012 | Bricks, Hartley | Review and respond to correspondence from M. Mallich regarding status of various matters; review and execute disbursements. |
| 12/27/2012 | Weisz, Daniel | Review decision of Justice Brown regarding lift stay motion filed by Trisura; forward decision to E. Golden. |
| 12/27/2012 | Weisz, Daniel | Telephone conversation with a life lease unit holder with respect to her enquiry regarding monthly payments to Rose of Sharon; email to E. Golden regarding report status. |
| 12/28/2012 | Weisz, Daniel | Review court order and endorsement regarding Trisura decision, review E. Golden email. |
| | | 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 #16
Rose of Sharon - Receivership
January 24, 2013
Page 3

Summary of Fees

| Professional | Position | Hours | Rate | Fee |
|--|-----------------------|-------------|----------|---------------------|
| Weisz, Daniel R. | Senior Vice President | 9.1 | \$575.00 | \$ 5,232.50 |
| Bricks, Hartley | Vice President | 14.3 | 480.00 | 6,864.00 |
| Weber, Haley | Senior Associate | 1.0 | 275.00 | 275.00 |
| Brown, Rose | Trust Administration | .3 | 100.00 | 30.00 |
| Total hours and professional fees | | 24.7 | | \$ 12,401.50 |
| HST @ 13% | | | | 1,612.20 |
| Total payable | | | | \$ 14,013.70 |

Payable upon receipt to: Deloitte & Touche Inc.



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

TAB 3

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

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

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

**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 law firm for Deloitte & Touche 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, 2011 to and including December 31, 2012 as described in the Legal Costs Summary attached hereto and marked as **Exhibit "A"**, and the detailed accounts rendered by Blaneys dated December 31, 2011, March 7, 2012, March 31, 2012, April 30, 2012, May 31, 2012, July 31, 2012, September 30, 2012, October 31, 2012, November 30, 2012 and December 31, 2012 (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 117 hours were expended by Eric Golden and Chad Kopach during the period noted above in performing legal services relating to the Receivership.
5. I verily believe that the hourly billing rates, outlined in detail in the Blaneys Accounts, are in the range of normal average hourly rates charged by legal counsel for services rendered in relation to engagements similar to Blaneys' engagement as counsel for Deloitte.

TAB A

LEGAL COSTS SUMMARY

| LAWYER | YEAR OF CALL | HOURLY RATE |
|-------------|--------------|-------------|
| Eric Golden | 1996 | \$450.00 |
| Chad Kopach | 2003 | \$375.00 |

SUMMARY OF ACCOUNTS

| No. | Date of Account | Fees | Disbursements | H.S.T. | Total |
|--|--------------------|---|---------------|------------|-------------|
| 1. | December 31, 2011 | \$2,685.00 | \$2.65 | \$349.39 | \$3,037.04 |
| 2. | March 7, 2012 | \$990.00 | \$0.00 | \$128.70 | \$1,118.70 |
| 3. | March 31, 2012 | \$2,700.00 | \$0.00 | \$351.00 | \$3,051.00 |
| 4. | April 30, 2012 | \$3,420.00 | \$0.00 | \$444.60 | \$3,864.60 |
| 5. | May 31, 2012 | \$585.00 | \$0.00 | \$76.05 | \$661.05 |
| 6. | July 31, 2012 | \$1,485.00 | \$0.00 | \$193.05 | \$1,678.05 |
| 7. | September 30, 2012 | \$3,870.00 | \$515.31 | \$545.65 | \$4,930.96 |
| 8. | October 31, 2012 | \$19,350.00 | \$0.00 | \$2,515.50 | \$21,865.50 |
| 9. | November 30, 2012 | \$2,790.00 | \$0.00 | \$362.70 | \$3,152.70 |
| 10. | December 31, 2012 | \$14,670.00 | \$0.00 | \$1,907.10 | \$16,577.10 |
| TOTAL | | \$59,936.70 | | | |
| Average Hourly Rate - (before H.S.T.) | | Total fees (before H.S.T.): \$52,545.00 ÷ Total hours: 116.90 = \$449.49 | | | |

This is Exhibit..... Areferred to in the
affidavit of..... Chad Kopach
sworn before me, this..... 22nd
day of..... February 2013



A COMMISSIONER FOR TAKING AFFIDAVITS

Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires November 9, 2015.

TAB B

HST REGISTRATION # R119444149

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

Date
December 31, 2011

Invoice No.
469117

File No.
104079-0001

Attention: Hartley Bricks
Vice President, Financial Advisory Services

This is Exhibit.....^B.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....^{22nd}.....
day of.....February.....20..13..

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

Alicia Jones
A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended December 31, 2011 as more particularly described below.
Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Expires November 9, 2015.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|------------------|---------------|-------------|--|
| November 2, 2011 | EG | 0.40 | Review bankruptcy petition; emails from D. Wesiz concerning [REDACTED] telephone call with same; |
| December 6, 2011 | EG | 3.50 | Review and revise 1st report; |
| December 7, 2011 | EG | 1.00 | Conference call with Receiver; email to same with revised report; revise affidavit; redact dockets for same; email to H. Bricks; |
| December 7, 2011 | CK | 0.80 | Review accounts and draft affidavit for fees and fee summary; |
| December 8, 2011 | EG | 0.40 | Emails from and to receiver concerning [REDACTED], email from [REDACTED] concerning [REDACTED] |

OUR FEE HEREIN:

\$2,685.00

Date

December 31, 2011

Invoice No.

469117

File No.

104079-0001

-2-

FEE HST: \$349.05

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 5.30 | \$450.00 | \$2,385.00 |
| Chad Kopach | Partner | 0.80 | \$375.00 | \$300.00 |

Disbursements

Binding and Tab Charges

Amount

\$2.65

TOTAL DISBURSEMENTS: \$2.65

*HST is not charged

DISBURSEMENT HST: \$0.34

TOTAL FEES AND DISBURSEMENTS: \$2,687.65

TOTAL HST: \$349.39

TOTAL AMOUNT DUE: \$3,037.04

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB C

HST REGISTRATION # R119444149

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

Date
March 7, 2012

Invoice No.
474563

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit.....^C.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....22nd.....
day of.....February.....2013.....

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


.....
A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended February 29, 2012 as more particularly described below.
Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Solicitors.
Expires November 9, 2015.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|-------------------|---------------|-------------|---|
| February 1, 2012 | EG | 0.30 | Telephone call with Hartley concerning [REDACTED] |
| February 6, 2012 | EG | 0.20 | Telephone call with from Deloitte concerning [REDACTED] [REDACTED] |
| February 13, 2012 | EG | 1.20 | Email from Hartley attaching John Yoon email; email from Hartley enclosing status [REDACTED], Rose Nov 2011 Report, Sterling Karamar Dec 2011 management Report, Norman Lee Preliminary Report and architect deficiency report; email to H. Bricks concerning same telephone call with same concerning same; |
| February 14, 2012 | EG | 0.50 | Review ROTA agreement and telephone call with Hartley concerning same; - |

Date
March 7, 2012

Invoice No.
474563

File No.
104079-0001

-2-

OUR FEE HEREIN: \$990.00
FEE HST: \$128.70

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 2.20 | \$450.00 | \$990.00 |

TOTAL FEES AND DISBURSEMENTS: \$990.00
TOTAL HST: \$128.70

TOTAL AMOUNT DUE: \$1,118.70

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB D

HST REGISTRATION # R119444149

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

Date
March 31, 2012

Invoice No.
476313

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit.....^D.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....^{22nd}.....
day of.....February.....2012.....

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

Alicia Jones
A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended March 31, 2012 as more particularly described below

Alicia Christine Jones, a Commissioner, etc.,
for the Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires November 9, 2015.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|----------------|---------------|-------------|---|
| March 20, 2012 | EG | 0.30 | Telephone call with H. Bricks concerning [REDACTED] |
| March 23, 2012 | EG | 0.10 | Email from Gowlings concerning [REDACTED] |
| March 26, 2012 | EG | 2.00 | Review draft report; |
| March 27, 2012 | EG | 3.50 | Prepare for and attend meeting [REDACTED] |
| March 29, 2012 | EG | 0.10 | Email to Hartley concerning [REDACTED] |

OUR FEE HEREIN: \$2,700.00
FEE HST: \$351.00

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 6.00 | \$450.00 | \$2,700.00 |

000119

Date
March 31, 2012

Invoice No.
476313

File No.
104079-0001

-2-

| | |
|-------------------------------|-------------------|
| TOTAL FEES AND DISBURSEMENTS: | \$2,700.00 |
| TOTAL HST: | <u>\$351.00</u> |
| TOTAL AMOUNT DUE: | <u>\$3,051.00</u> |

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB E

HST REGISTRATION # R119444149

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

Date
April 30, 2012

Invoice No.
477586

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit.....E.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....22nd.....
day of.....February.....20.13.....

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


A COMMISSIONER FOR TAKING AFFIDAVITS

Alicia Christine Jones, a Commissioner, etc.,
President of Ontario for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires November 9, 2015.

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended April 30, 2012 as more particularly described below.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|----------------|---------------|-------------|--|
| April 2, 2012 | EG | 0.70 | Emails from H. Bricks enclosing exhibits to draft report and analysis of sale options; |
| April 3, 2012 | EG | 0.30 | Email from and to Hartley concerning [REDACTED] briefly review same; |
| April 4, 2012 | EG | 3.20 | Begin detailed review of report with exhibits; |
| April 10, 2012 | EG | 0.10 | Email from Danny Weisz concerning [REDACTED] |
| April 10, 2012 | EG | 1.00 | Continue review of material; |
| April 23, 2012 | EG | 1.50 | Complete review of report and exhibits; |
| April 26, 2012 | EG | 0.80 | Telephone call with Hartley concerning [REDACTED] briefly review Taxion issue; |

Date
April 30, 2012

Invoice No.
477586

File No.
104079-0001

-2-

OUR FEE HEREIN: \$3,420.00
FEE HST: \$444.60

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 7.60 | \$450.00 | \$3,420.00 |

TOTAL FEES AND DISBURSEMENTS: \$3,420.00
TOTAL HST: \$444.60

TOTAL AMOUNT DUE: \$3,864.60

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB F

HST REGISTRATION # R119444149

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

Date
May 31, 2012


Invoice No.
479698

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit.....F.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....22nd.....
day of.....February.....2013.....

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


A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended May 31, 2012 as more particularly described below.
Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Expires November 9, 2015.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|--------------|---------------|-------------|---|
| May 2, 2012 | EG | 1.20 | Communications with [REDACTED]; review relevant caselaw; telephone call with Hartley concerning same; |
| May 16, 2012 | EG | 0.10 | Telephone call with H. Bricks concerning [REDACTED] |

OUR FEE HEREIN: \$585.00
FEE HST: \$76.05

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 1.30 | \$450.00 | \$585.00 |

TOTAL FEES AND DISBURSEMENTS: \$585.00
TOTAL HST: \$76.05

000123

Date
May 31, 2012

Invoice No.
479698

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$661.05

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB G

HST REGISTRATION # R119444149

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

Date
July 31, 2012

Invoice No.
484186

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit.....^G.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....22nd.....
day of.....February.....20...13.....

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

Christie Jones
A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended July 31, 2012 as more particularly described below

Christie Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires November 9, 2015.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|---------------|---------------|-------------|--|
| June 11, 2012 | EG | 0.30 | Emails from and to D. Weisz and telephone call with same and H. Bricks concerning [REDACTED] |
| July 5, 2012 | EG | 0.10 | Emails with D. Weisz regarding [REDACTED] |
| July 18, 2012 | EG | 2.50 | Review file and attend meeting [REDACTED] email from D. Weisz concerning [REDACTED] telephone call with Hartley concerning same and email to same concerning same; review relevant Tarion legislation; |
| July 20, 2012 | EG | 0.30 | Review [REDACTED] letter on [REDACTED] [REDACTED] email to [REDACTED] requesting back-up; |
| July 27, 2012 | EG | 0.10 | Vm for C. Porphet [REDACTED] |

Date
July 31, 2012

Invoice No.
484186

File No.
104079-0001

-2-

OUR FEE HEREIN: \$1,485.00
FEE HST: \$193.05

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 3.30 | \$450.00 | \$1,485.00 |

TOTAL FEES AND DISBURSEMENTS: \$1,485.00
TOTAL HST: \$193.05

TOTAL AMOUNT DUE: \$1,678.05

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB H

HST REGISTRATION # R119444149

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

Date
September 30, 2012

Invoice No.
487473

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit.....H.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....22nd.....
day of.....February.....2013.....

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

[Signature]
A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended September 30, 2012 as more particularly described below.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|--------------------|---------------|-------------|--|
| August 13, 2012 | EG | 0.10 | Follow-up email to Cliff concerning [REDACTED] |
| August 27, 2012 | EG | 0.20 | Conference call with Cliff and Danny regarding [REDACTED] |
| September 13, 2012 | EG | 5.50 | Email from D. Weisz concerning Morawetz decision; email from C. Prophet [REDACTED] emails between Gowlings and Deloitte's concerning [REDACTED] prepare for and attend meeting with Deloitte's, [REDACTED] |
| September 19, 2012 | EG | 0.10 | Email to C. Prophet concerning [REDACTED] |
| September 20, 2012 | EG | 2.50 | Review memorandum [REDACTED] further email concerning [REDACTED] |

Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires November 9, 2015.

Date
September 30, 2012

Invoice No.
487473

File No.
104079-0001

-2-

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|--------------------|---------------|-------------|--|
| September 24, 2012 | EG | 0.20 | begin review second draft report to prepare notice of motion; Email from and to Cliff P. concerning [REDACTED] email from Danny concerning [REDACTED] email from [REDACTED] |

OUR FEE HEREIN: \$3,870.00
 FEE HST: \$503.10

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 8.60 | \$450.00 | \$3,870.00 |

| <u>Disbursements</u> | <u>Amount</u> |
|------------------------------|---------------|
| Filing Fees* - Non-Taxable | \$61.00 |
| Court Fees* - Non-Taxable | \$127.00 |
| Agent's Fees & Disbursements | \$30.00 |
| Courier | \$9.00 |
| Reproduction Charges | \$208.25 |
| Binding and Tab Charges | \$55.06 |
| Filing Fees | \$25.00 |

Date
September 30, 2012

Invoice No.
487473

File No.
104079-0001

-3-

| | |
|-------------------------------|-------------------|
| TOTAL DISBURSEMENTS: | \$515.31 |
| *HST is not charged | |
| DISBURSEMENT HST: | <u>\$42.55</u> |
| TOTAL FEES AND DISBURSEMENTS: | \$4,385.31 |
| TOTAL HST: | <u>\$545.65</u> |
| TOTAL AMOUNT DUE: | <u>\$4,930.96</u> |

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB I

HST REGISTRATION # R119444149

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

Date
October 31, 2012

Invoice No.
489740

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit I referred to in the
affidavit of Chad Kopach
sworn before me, this 22nd
day of February 2013.

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

Alicia
A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended October 31, 2012 as more particularly described below.

Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires November 9, 2015.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|-----------------|---------------|-------------|---|
| October 2, 2012 | EG | 4.00 | Review letter from [REDACTED] email to same concerning same; review relevant priority caselaw; review recent Morawetz decision [REDACTED] |
| October 3, 2012 | EG | 3.00 | Review law regarding priority issues; |
| October 4, 2012 | EG | 2.60 | Consult with colleague concerning [REDACTED] review law and documents; email and telephone call with Hartley concerning [REDACTED] emails from same enclosing [REDACTED] Amended RTOA and postponement; |
| October 5, 2012 | EG | 1.00 | Review Deloitte's [REDACTED] |

Date
October 31, 2012

000130

Invoice No.
489740

File No.
104079-0001

-2-

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|------------------|---------------|-------------|--|
| | | | telephone call with Hartley concerning [REDACTED] |
| October 10, 2012 | EG | 1.10 | Vm from and telephone call with Danny Weisz concerning [REDACTED]; email from same enclosing same; begin review of same; |
| October 11, 2012 | EG | 0.10 | Telephone call with H. Bricks concerning [REDACTED] |
| October 16, 2012 | EG | 0.50 | Advice and directions motion - input back from [REDACTED]; telephone call with Hartley and Danny concerning [REDACTED] [REDACTED] |
| October 17, 2012 | EG | 5.30 | Revise second report; telephone calls with Hartley Bricks concerning [REDACTED] |
| October 22, 2012 | EG | 1.50 | Continue revising report 2; |
| October 24, 2012 | EG | 5.40 | Continue to review and revise report; telephone calls and emails to and from Hartley concerning [REDACTED] |
| October 25, 2012 | EG | 5.00 | Complete revisions to report; confrence call with H. Bricks and D. Weisz concerning [REDACTED] emails from Hartley concerning [REDACTED] [REDACTED] |
| October 26, 2012 | EG | 4.30 | Begin revising Notice of Motion; |
| October 28, 2012 | EG | 5.70 | Revise notices of motion; |
| October 29, 2012 | EG | 2.00 | Revise Notice of motion; |
| October 30, 2012 | EG | 1.50 | Review CMHC and People Commitment; |

OUR FEE HEREIN:
FEE HST:

\$19,350.00
\$2,515.50

Date
October 31, 2012

000131

Invoice No.
489740

File No.
104079-0001

-3-

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 43.00 | \$450.00 | \$19,350.00 |

TOTAL FEES AND DISBURSEMENTS: \$19,350.00

TOTAL HST: \$2,515.50

TOTAL AMOUNT DUE: \$21,865.50

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB J

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

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

Date

November 30, 2012

Invoice No.

491793

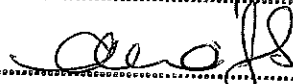
File No.

104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit.....J.....referred to in the
affidavit of.....Chad Kopach.....
sworn before me, this.....22nd.....
day of.....February.....2013.....

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



A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended November 30, 2012 as more particularly described below.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|-------------------|---------------|-------------|---|
| November 1, 2012 | EG | 0.30 | Telephone call with H. Bricks concerning [REDACTED] |
| November 5, 2012 | EG | 0.10 | Email from H. Bricks concerning [REDACTED] [REDACTED] |
| November 6, 2012 | EG | 0.50 | Review promissory note schedules and emails to and from HB concerning [REDACTED] |
| November 20, 2012 | EG | 0.10 | Telephone call with H. Bricks concerning [REDACTED] |
| November 23, 2012 | EG | 4.00 | Review and revise next draft of report no.2; |
| November 26, 2012 | EG | 1.20 | [REDACTED] telephone call with Hartley concerning [REDACTED] revise notice of motion; |

Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.

Expires November 9, 2015.

Date
November 30, 2012

000133

Invoice No.
491793

File No.
104079-0001

-2-

OUR FEE HEREIN: \$2,790.00
FEE HST: \$362.70

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 6.20 | \$450.00 | \$2,790.00 |

TOTAL FEES AND DISBURSEMENTS: \$2,790.00
TOTAL HST: \$362.70

TOTAL AMOUNT DUE: \$3,152.70

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

TAB K

HST REGISTRATION # R119444149

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

Date
December 31, 2012

Invoice No.
493539

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

This is Exhibit K referred to in the
affidavit of Chad Kopach

sworn before me, this 22nd

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

day of February 2013

Alicia Jones
A COMMISSIONER FOR TAKING AFFIDAVITS

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended December 31, 2012 as more particularly described below.

Alicia Christine Jones, a Commissioner, etc.,
Province of Ontario, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires November 9, 2015.

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|-------------------|---------------|-------------|--|
| December 4, 2012 | EG | 0.10 | Communications with [REDACTED] |
| December 5, 2012 | EG | 0.10 | Telephone call with [REDACTED] |
| December 6, 2012 | EG | 2.00 | Prepare for meeting with [REDACTED] |
| December 14, 2012 | EG | 0.10 | Telephone call from D. Weisz [REDACTED] |
| December 22, 2012 | EG | 6.50 | Review schedules and report documents; revise report; |
| December 23, 2012 | EG | 5.50 | Revise report; |
| December 24, 2012 | EG | 1.00 | Review material related to Lien action; |
| December 26, 2012 | EG | 7.00 | Revise report and motion record; emails |

Date
December 31, 2012

000135

Invoice No.
493539

File No.
104079-0001

-2-

| <u>Date</u> | <u>Lawyer</u> | <u>Time</u> | <u>Description</u> |
|-------------------|---------------|-------------|--|
| | | | from and to H. Bricks [REDACTED] |
| December 27, 2012 | EG | 5.50 | Revise report and motion record; |
| December 28, 2012 | EG | 4.50 | Emails to Deloitte concerning [REDACTED] |
| December 31, 2012 | EG | 0.30 | Review lien endorsement of Brown J; |

| | |
|-----------------|-------------|
| OUR FEE HEREIN: | \$14,670.00 |
| FEE HST: | \$1,907.10 |

| <u>Lawyer</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|---------------|--------------|--------------|-------------|---------------|
| Eric Golden | Partner | 32.60 | \$450.00 | \$14,670.00 |

| | |
|-------------------------------|-------------------|
| TOTAL FEES AND DISBURSEMENTS: | \$14,670.00 |
| TOTAL HST: | <u>\$1,907.10</u> |

| | |
|-------------------|--------------------|
| TOTAL AMOUNT DUE: | <u>\$16,577.10</u> |
|-------------------|--------------------|

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

PEOPLES TRUST COMPANY

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Applicant

Respondent

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

Proceeding Commenced at **TORONTO**

AFFIDAVIT OF CHAD KOPACH

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 & Touche Inc., in its capacity as court
appointed receiver and manager of Rose of Sharon
(Ontario) Retirement Community

TAB 4

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

**AFFIDAVIT OF CHRISTOPHER STANEK
(sworn February 22, 2013)**

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 & Touche 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 rendered during the period November 1, 2011 to December 28, 2012.

3. Attached and marked as Exhibit "B" is a summary of the hours charged by Gowlings' professionals from the period November 1, 2011 to December 28, 2012. Gowlings incurred a total of 352.8 hours at an average hourly rate of \$593.50.

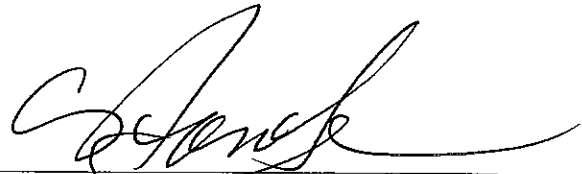
4. The attached accounts reflect the time spent by Gowlings and Gowlings rates are typical for Toronto firms of Gowlings' size.

SWORN before me at the City of Toronto,)
in the Province of Ontario,)
this 22nd day of February, 2013)

C. Prodet

A Commissioner for Taking Affidavits, etc.)

Clifton P. Prodet



CHRISTOPHER STANEK

TAB A

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

February 22nd, 2013

A handwritten signature in black ink, appearing to read "C. Puopolo", is written over a horizontal line.

A COMMISSIONER FOR TAKING OATHS

| SUMMARY OF ACCOUNTS | | | | | | |
|---------------------|---|-------------|--------------------------------|----------------------------|-------------|--------------|
| No. | Date | Fees | Disbursements (Non-Taxable) | Disbursements (Taxable) | HST | Total |
| 1. | November 1, 2011 to November 30, 2011 | \$ 9,670.50 | | \$ 65.03 | \$ 1,265.62 | \$ 11,001.15 |
| 2. | November 30, 2011 to December 23, 2011 | \$17,742.50 | \$187.00 | \$446.66 | \$ 2,364.60 | \$20,740.76 |
| 3. | December 22, 2011 to January 27, 2012 | \$ 1,818.00 | | \$ 10.75 | \$ 237.74 | \$ 2,066.49 |
| 4. | January 25, 2012 | \$ 420.00 | | \$ 0.25 | \$ 54.63 | \$ 474.88 |
| 5. | March 5, 2012 to March 30, 2012 | \$ 8,714.50 | | \$ 40.46 | \$ 1,138.15 | \$9,893.11 |
| 6. | March 23, 2012 to April 30, 2012 | \$17,966.00 | | \$ 174.52 | \$2,358.27 | \$20,498.79 |
| 7. | May 1, 2012 to May 31, 2012 | \$23,247.00 | | \$ 389.12 | \$ 3,072.70 | \$26,708.82 |
| 8. | May 22, 2012 to June 28, 2012 | \$ 8,541.50 | \$ 1,747.89 | \$ 240.73 | \$1,141.70 | \$11,671.82 |
| 9. | May 17, 2012 to July 31, 2012 | \$16,680.50 | | \$ 588.97 | \$ 2,245.04 | \$19,514.51 |

| | | | | | | |
|--|---|---|--------------------|--------------------|---------------------|---------------------|
| 10. | August 1, 2012 to August 31, 2012 | \$31,934.50 | | \$ 377.56 | \$4,200.57 | \$ 36,512.63 |
| 11. | September 4, 2012 to September 9, 2012 | \$21,302.00 | | \$ 495.61 | \$ 2,833.69 | \$24,631.30 |
| 12. | August 28, 2012 to October 31, 2012 | \$12,077.00 | \$ 181.00 | \$ 879.98 | \$ 1,684.40 | \$14,822.38 |
| 13. | October 31, 2012 to November 30, 2012 | \$ 7646.00 | | \$ 328.58 | \$ 1,036.70 | \$ 9,011.28 |
| 14. | December 3, 2012 to December 28, 2012 | \$31,632.00 | | \$ 722.51 | \$ 4,206.09 | \$36,560.60 |
| TOTAL | | \$209,392.00 | \$ 2,115.89 | \$ 4,760.73 | \$ 27,839.90 | \$244,108.52 |
| Average Hourly Rate, before HST | | Total fees, before HST, \$209,392.00 / Total hours of 352.8 = \$593.50 | | | | |
| | | | | | | |



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

Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

December 12, 2011
 INVOICE: 17370721

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$9,670.50 |
| HST on Fees | 1,257.17 |
| Total Fees and Taxes | 10,927.67 |

DISBURSEMENTS:

| | |
|--------------------------------------|--------------|
| Disbursements (Taxable) | 65.03 |
| HST on Disbursements | 8.45 |
| Total Disbursements and Taxes | 73.48 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 11,001.15 |
| [Total HST: \$1,265.62] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | \$11,001.15 |

GOWLING LAFLEUR HENDERSON LLP

PER _____

Harry R. VanderLugt

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

December 12, 2011
 INVOICE: 17370721

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 01/11/2011 | 2.20 | Cliff Prophet | Long verbal report on the telephone [REDACTED] |
| 02/11/2011 | 0.40 | Cliff Prophet | Call and discussion [REDACTED] |
| 02/11/2011 | 0.90 | Harry R. VanderLugt | Review correspondence; [REDACTED] e-message D. Weisz; review [REDACTED] |
| 03/11/2011 | 0.30 | Harry R. VanderLugt | [REDACTED]; e-message D. Weisz |
| 04/11/2011 | 1.20 | Vukica Djuric | Drafted memorandum [REDACTED] briefly reviewed file for information regarding same; |
| 04/11/2011 | 0.40 | Cliff Prophet | E-mails re [REDACTED] |
| 07/11/2011 | 0.50 | Harry R. VanderLugt | Review status and how respond to/deal with various items; |
| 07/11/2011 | 0.30 | Harry R. VanderLugt | E-messages and telephone attendance with Crane re condo plans and status |
| 07/11/2011 | 0.20 | Harry R. VanderLugt | Telephone attendance with D. Weisz [REDACTED] |
| 08/11/2011 | 0.40 | Vukica Djuric | Instructions from C. Prophet; email to D. Weisz and H. Bricks regarding securing a return date for the approval of the management agreement; |
| 08/11/2011 | 0.30 | Harry R. VanderLugt | E-message re Tremante lien claim [REDACTED] |
| 10/11/2011 | 0.10 | Vukica Djuric | Email to E. Machado regarding court date to approve the management agreement; |
| 10/11/2011 | 0.30 | Harry R. VanderLugt | Telephone attendance with H.Bricks [REDACTED] |
| 10/11/2011 | 0.40 | Harry R. VanderLugt | Review issues re municipal compliance, site plan conditions and related items for condo plan approval |
| 14/11/2011 | 0.20 | Harry R. VanderLugt | E-message M.Mallich [REDACTED] |
| 15/11/2011 | 0.30 | Harry R. VanderLugt | E-message and telephone attendance with M.Mallich [REDACTED] |
| 16/11/2011 | 1.20 | Cliff Prophet | Meeting re response [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

December 12, 2011
INVOICE: 17370721

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 16/11/2011 | 1.50 | Harry R. VanderLugt | Prep for and tel confce with D. Weisz and H. Bricks [REDACTED]; follow up investigation and confirm law |
| 17/11/2011 | 0.40 | Cliff Prophet | Draft language describing labour situation; review of e-mail prepared by Receiver; |
| 17/11/2011 | 0.60 | David Tang | Telephone discussion with H. Vanderlugt [REDACTED] review materials including commenting memorandum from D. Bleaney on Condominium applications for both Seniors Residence and Long Term Care Facility; [REDACTED] |
| 17/11/2011 | 0.40 | Harry R. VanderLugt | Review and revise [REDACTED]; e-message DW |
| 17/11/2011 | 0.60 | Harry R. VanderLugt | Interoffice conference with D. Tang re condo registration, conversion bylaw and municipal compliance matters; [REDACTED] |
| 21/11/2011 | 0.30 | Harry R. VanderLugt | [REDACTED] review documents and [REDACTED] |
| 22/11/2011 | 0.70 | David Tang | Call with R. Crane to update status of condominium application; |
| 24/11/2011 | 0.40 | David Tang | Review of email and materials from R. Crane; |
| 30/11/2011 | 0.30 | David Tang | Call from H. Vanderlugt and report on progress with condominium registration [REDACTED] |

Total Fees for Professional Services \$9,670.50

DISBURSEMENTS

Taxable Costs

| | |
|------------------------------------|----------------|
| Copying | \$56.75 |
| Scanning Service | \$1.00 |
| Long Distance Telephone | \$1.68 |
| Binding | \$5.60 |
| Total Taxable Disbursements | <u>\$65.03</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

December 12, 2011
INVOICE: 17370721

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$11,001.15

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

International payments intermediary banking information:

USD BOFAUS3N (ABA 026009593)

* if paying by wire or EFT please e-mail the remittance details to payments.toronto@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 · moscow · london

Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

December 31, 2011
 INVOICE: 17389318

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$17,742.50 |
| HST on Fees | <u>2,306.53</u> |
| Total Fees and Taxes | 20,049.03 |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 446.66 |
| Disbursements (Non-Taxable) | 187.00 |
| HST on Disbursements | <u>58.07</u> |
| Total Disbursements and Taxes | 691.73 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 20,740.76 |
| [Total HST: \$2,364.60] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u><u>\$20,740.76</u></u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
 Harry R. VanderLugt

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

December 31, 2011
INVOICE: 17389318

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 30/11/2011 | 0.50 | Harry R. VanderLugt | Review items; telephone attendance with D. Weisz; review with C. Prophet |
| 02/12/2011 | 0.50 | Hilary Chancey | [REDACTED] - attendance to corporate searches; |
| 02/12/2011 | 6.90 | Cliff Prophet | Meet with D. Weicz and H. Bricks [REDACTED] |
| 05/12/2011 | 0.40 | Cliff Prophet | Work on motion materials [REDACTED] |
| 05/12/2011 | 0.20 | Harry R. VanderLugt | Telephone attendance with D Weisz [REDACTED] |
| 05/12/2011 | 0.50 | Harry R. VanderLugt | Review [REDACTED] |
| 06/12/2011 | 2.30 | Cliff Prophet | Call with and e-mail to MOH: work on form of appointment order amendment; |
| 06/12/2011 | 0.90 | Harry R. VanderLugt | [REDACTED]; e-message E. Weisz |
| 07/12/2011 | 3.20 | Cliff Prophet | Prepare notice of motion; r [REDACTED]; prepare approval order; instructions for assembling record; |
| 07/12/2011 | 0.50 | Harry R. VanderLugt | [REDACTED] |
| 08/12/2011 | 0.50 | Cliff Prophet | Review of record; [REDACTED] |
| 08/12/2011 | 0.60 | Harry R. VanderLugt | Motion items; Tremonte jdgmt and direction |
| 09/12/2011 | 0.60 | Cliff Prophet | [REDACTED] notice of motion; attend at Court to schedule; |
| 12/12/2011 | 2.70 | Cliff Prophet | Finalize motion materials; meet with D. Weisz; arrangements for service; |
| 12/12/2011 | 0.60 | Harry R. VanderLugt | Letter to Tremonte solicitor; update status; review and sign affidavit |
| 15/12/2011 | 0.40 | Harry R. VanderLugt | Telephone attendance with J. Armel re holdback claim and process; review and forward payment certifier certificate |
| 21/12/2011 | 1.30 | Cliff Prophet | Attend with counsel to MOH re changes to order; |
| 23/12/2011 | 0.30 | Michael Lay | Engaged in review of application, scanning order and attaching order to application; engaged in registering order; |
| 23/12/2011 | 2.40 | Cliff Prophet | Prepare for and attend at court hearing for approval order and |

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

December 31, 2011
 INVOICE: 17389318

| Date | Hours | Timekeeper | Description | |
|---|-------|------------|--|---------------------------|
| | | | restatement of appointment order; attending to issuance of orders; | |
| Total Fees for Professional Services | | | | <u>\$17,742.50</u> |

DISBURSEMENTS

Non-Taxable Costs

| | | | | |
|--|--|---|--|------------------------|
| TeraView (Ontario) Online Searches & Registration - Agency | | | | \$60.00 |
| 19/12/2011 | | Court Filing Fees - Non Taxable | | \$127.00 |
| | | VENDOR: Reliable Process Servers Inc.; INVOICE#: 50210; DATE: 12/19/2011 - T988324: Court Filing fee re Motion Record of Receiver on Dec 13/11 = C Prophet | | |
| Total Non-Taxable Disbursements | | | | <u>\$187.00</u> |

Taxable Costs

| | | | | |
|---|--|---|--|------------------------|
| Copying | | | | \$189.25 |
| Scanning Service | | | | \$17.00 |
| Binding | | | | \$56.35 |
| Corporate Searches - Taxable | | | | \$31.00 |
| Courier | | | | \$16.06 |
| TeraView (Ontario) Online Searches & Registration - Taxable | | | | \$32.00 |
| 19/12/2011 | | Process Servers | | \$105.00 |
| | | VENDOR: Reliable Process Servers Inc.; INVOICE#: 50210; DATE: 12/19/2011 - T988324: Court Filing of Motion Record of Receiver on Dec 13/11 = C Prophet | | |
| Total Taxable Disbursements | | | | <u>\$446.66</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

December 31, 2011
INVOICE: 17389318**Remittance Copy**

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$20,740.76

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER:

0010-00002

BENEFICIARY ACCOUNT NAME:

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

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 38-51311
USD Account: 03-54112**International payments intermediary banking information:**

USD BOFAUS3N (ABA 026009593)

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



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000149

Deloitte & Touche LLP
ATTN: Dan Weisz
Senior Vice President
Brookfield Place
181 Bay Street
Suite 1400
Toronto ON M5J 2V1

February 9, 2012
INVOICE: 17420138

Our Matter: T988324 / 90669
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|-----------------|
| Fees for Professional Services | \$1,818.00 |
| HST on Fees | 236.34 |
| Total Fees and Taxes | 2,054.34 |

DISBURSEMENTS:

| | |
|--------------------------------------|--------------|
| Disbursements (Taxable) | 10.75 |
| HST on Disbursements | 1.40 |
| Total Disbursements and Taxes | 12.15 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 2,066.49 |
| [Total HST: \$237.74] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>\$2,066.49</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
Harry R. VanderLugt

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

February 9, 2012
 INVOICE: 17420138

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|-------------|--------------|---------------------|--|
| 22/12/2011 | 0.20 | Harry R. VanderLugt | Series of e-messages |
| 16/01/2012 | 0.30 | David Tang | [REDACTED] condominium registration; letter to R. Crane requesting file; |
| 16/01/2012 | 0.30 | Harry R. VanderLugt | Review condo plan status [REDACTED], e-message H. Bricks [REDACTED] |
| 16/01/2012 | 0.70 | Harry R. VanderLugt | Review Right To Occupy Agreement [REDACTED] |
| 18/01/2012 | 0.40 | Harry R. VanderLugt | Review [REDACTED] |
| 23/01/2012 | 0.40 | Harry R. VanderLugt | E-messages from Hui and from Armel re lien holdback and re prior dealings of the parties |
| 26/01/2012 | 0.10 | David Tang | Review of material [REDACTED] |
| 27/01/2012 | 0.20 | David Tang | Correspondence with R. Crane [REDACTED] |

Total Fees for Professional Services \$1,818.00

DISBURSEMENTS

Taxable Costs

| | |
|------------------------------------|----------------|
| Copying | \$4.75 |
| Scanning Service | \$0.75 |
| Fax Charges | \$5.25 |
| Total Taxable Disbursements | <u>\$10.75</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

February 9, 2012
INVOICE: 17420138

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$2,066.49

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

International payments intermediary banking information:

USD BOFAUS3N (ABA 026009593)

* if paying by wire or EFT please e-mail the remittance details to payments.toronto@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 & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

March 13, 2012
 INVOICE: 17438087

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|---------------|
| Fees for Professional Services | \$420.00 |
| HST on Fees | 54.60 |
| Total Fees and Taxes | <u>474.60</u> |

DISBURSEMENTS:

| | |
|--------------------------------------|-------------|
| Disbursements (Taxable) | 0.25 |
| HST on Disbursements | 0.03 |
| Total Disbursements and Taxes | <u>0.28</u> |

TOTAL INVOICE BALANCE:

| | |
|--|------------------------|
| Total for this Invoice | 474.88 |
| [Total HST: \$54.63] | |
| Please remit total invoice balance due: | <u><u>\$474.88</u></u> |

In Canadian Dollars

GOWLING LAFLEUR HENDERSON LLP

PER _____

Harry R. VanderLugt

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

page 1 of 3

March 13, 2012
 INVOICE: 17438087

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|-------------|--------------|------------------------|--|
| 25/01/2012 | 0.20 | Harry R. VanderLugt | E-message H. Bricks |
| 25/01/2012 | 0.40 | Harry R. VanderLugt | Condo documents; receive from receiver; f/u messages Crane re delivery of documents and solicitor lien claim |

Total Fees for Professional Services \$420.00

DISBURSEMENTS

Taxable Costs

Scanning Service \$0.25

Total Taxable Disbursements \$0.25

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

March 13, 2012
INVOICE: 17438087**Remittance Copy**

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$474.88

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

International payments intermediary banking information:

USD BOFAUS3N (ABA 026009593)

* if paying by wire or EFT please e-mail the remittance details to payments.toronto@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 & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

April 9, 2012
 INVOICE: 17455297

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|-----------------|
| Fees for Professional Services | \$8,714.50 |
| HST on Fees | 1,132.89 |
| Total Fees and Taxes | 9,847.39 |

DISBURSEMENTS:

| | |
|--------------------------------------|--------------|
| Disbursements (Taxable) | 40.46 |
| HST on Disbursements | 5.26 |
| Total Disbursements and Taxes | 45.72 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 9,893.11 |
| [Total HST: \$1,138.15] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>\$9,893.11</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____

Harry R. VanderLugt

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

page 1 of 4

April 9, 2012
INVOICE: 17455297

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|-------------|--------------|-----------------------|--|
| 05/03/2012 | 0.20 | David Tang | [REDACTED]; call R. Crane; |
| 05/03/2012 | 0.40 | Harry R. VanderLugt | Condo materials from Yoon, [REDACTED] consider issues for condo registration |
| 07/03/2012 | 0.50 | Harry R. VanderLugt | Telephone attendance with and e-message H. Bricks, [REDACTED] |
| 09/03/2012 | 0.10 | David Tang | Call R. Crane; [REDACTED] |
| 12/03/2012 | 0.10 | David Tang | Call R. Crane; |
| 12/03/2012 | 2.30 | Lindsay J. Wong | [REDACTED] status of condominium registration; reviewing condominium registration conditions and all supporting documentation provided to date; preparing checklist regarding conditions to be satisfied for condominium registration; |
| 13/03/2012 | 0.50 | Leila J. Burden Nixon | [REDACTED] drafted authorization to discharge and arranged for draft PPSA financing change statements to be drafted to effect discharges; drafted email to Receiver enclosing authorization for discharge; engaged in email correspondence to answer questions re completion of authorization and discharge; |
| 13/03/2012 | 0.50 | David Tang | [REDACTED] call R. Crane; |
| 13/03/2012 | 0.50 | Lindsay J. Wong | [REDACTED] review list of conditions to be satisfied for condominium registration; |
| 19/03/2012 | 0.50 | David Tang | Review letter from R. Crane; [REDACTED] |
| 19/03/2012 | 0.10 | Lindsay J. Wong | [REDACTED] status of file [REDACTED] |
| 20/03/2012 | 0.40 | Lindsay J. Wong | [REDACTED] correspondence from R. Crane; [REDACTED] correspondence from R. Crane; |
| 21/03/2012 | 0.40 | Cliff Prophet | Call with D. Weisz [REDACTED] |
| 22/03/2012 | 0.20 | Lindsay J. Wong | Reviewing invoice from R. Crane; telephone attendance with R. Crane regarding further information of work completed and outstanding amounts owed; |
| 23/03/2012 | 0.40 | Cliff Prophet | Calls with D. Weisz [REDACTED] |
| 26/03/2012 | 0.40 | Harry R. VanderLugt | [REDACTED] preparation for meeting |

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

April 9, 2012
 INVOICE: 17455297

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 27/03/2012 | 3.00 | Cliff Prophet | Meet with clients [REDACTED] |
| 27/03/2012 | 2.50 | Harry R. VanderLugt | Meeting with receiver [REDACTED] |
| 28/03/2012 | 0.30 | Cliff Prophet | E-mail to GCNA; |
| 29/03/2012 | 0.60 | Harry R. VanderLugt | Review additional materials re issues |
| 29/03/2012 | 0.30 | Lindsay J. Wong | Telephone attendance with L. Larmand regarding accounts for Rose of Sharon at HGR Graham; reviewing accounts for Rose of Sharon from HGR Graham; |
| 30/03/2012 | 0.20 | Lindsay J. Wong | Reviewing invoices from R. Crane; ex [REDACTED] [REDACTED] summary of invoices from R. Crane's office; |

Total Fees for Professional Services \$8,714.50

DISBURSEMENTS

Taxable Costs

| | |
|------------------------------------|----------------|
| Long Distance Telephone | \$0.56 |
| Photocopying - External | \$39.90 |
| Total Taxable Disbursements | <u>\$40.46</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

April 9, 2012
INVOICE: 17455297**Remittance Copy**

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$9,893.11

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

International payments intermediary banking information:

USD BOFAUS3N (ABA 026009593)

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



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Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

May 11, 2012
 INVOICE: 17477304

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$17,966.00 |
| HST on Fees | <u>2,335.58</u> |
| Total Fees and Taxes | 20,301.58 |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 174.52 |
| HST on Disbursements | <u>22.69</u> |
| Total Disbursements and Taxes | 197.21 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 20,498.79 |
| [Total HST: \$2,358.27] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u><u>\$20,498.79</u></u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
 Harry R. VanderLugt

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

May 11, 2012
INVOICE: 17477304

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| | | VanderLugt | and consider approach |
| 19/04/2012 | 1.00 | Lindsay J. Wong | Reviewing correspondence re settling of accounts; leaving voicemail with R. Crane re settling of accounts, transfer of file and arranging a meeting to review the file; email correspondence [REDACTED] |
| 20/04/2012 | 0.50 | Christopher Stanek | [REDACTED] |
| 20/04/2012 | 2.50 | Harry R. VanderLugt | [REDACTED] |
| 21/04/2012 | 1.30 | Christopher Stanek | [REDACTED] N. Lee & Associates Report; |
| 23/04/2012 | 2.00 | Cliff Prophet | Prepare for meeting [REDACTED] |
| 23/04/2012 | 1.30 | Christopher Stanek | Meeting with C. Prophet [REDACTED] discussion [REDACTED] received and reviewed correspondence [REDACTED] |
| 24/04/2012 | 4.10 | Cliff Prophet | [REDACTED] |
| 24/04/2012 | 2.10 | Christopher Stanek | Preparation for and participation in conference call [REDACTED] |
| 26/04/2012 | 0.30 | Cliff Prophet | Call from receiver [REDACTED] |
| 26/04/2012 | 0.10 | Lindsay J. Wong | Discussion with D. Tang [REDACTED] |
| 27/04/2012 | 0.50 | David Tang | Discussion with H. Bricks r [REDACTED] |
| 27/04/2012 | 0.20 | Lindsay J. Wong | Reviewing documents r [REDACTED] |
| 29/04/2012 | 0.40 | Christopher Stanek | [REDACTED] correspondence to contractor re default; |
| 30/04/2012 | 0.40 | Lindsay J. Wong | Reviewing documentation received from R. Crane [REDACTED] |

Total Fees for Professional Services

\$17,966.00

DISBURSEMENTS

Taxable Costs

| | |
|-------------------------|---------|
| Copying | \$86.00 |
| Scanning Service | \$0.50 |
| Long Distance Telephone | \$0.42 |
| Binding | \$11.60 |

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

May 11, 2012
INVOICE: 17477304

PPSA Online Search - Taxable

\$76.00

Total Taxable Disbursements

\$174.52

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

May 11, 2012
INVOICE: 17477304**Remittance Copy**

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$20,498.79

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

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

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



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Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

June 11, 2012
 INVOICE: 17498442

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$23,247.00 |
| HST on Fees | 3,022.11 |
| Total Fees and Taxes | 26,269.11 |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 389.12 |
| HST on Disbursements | 50.59 |
| Total Disbursements and Taxes | 439.71 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 26,708.82 |
| [Total HST: \$3,072.70] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>\$26,708.82</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
 Harry R. VanderLugt

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

page 1 of 6

June 11, 2012
 INVOICE: 17498442

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|---|
| 01/05/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 01/05/2012 | 0.30 | David Tang | Discuss with L. Wong [REDACTED] |
| 01/05/2012 | 0.10 | Lindsay J. Wong | Meeting with David Tang re [REDACTED] email correspondence with R. Crane [REDACTED] |
| 02/05/2012 | 1.00 | Heather M. Gray | [REDACTED] review MTO standard signage; draft memorandum s [REDACTED] |
| 02/05/2012 | 1.20 | Christopher Stanek | [REDACTED] telephone conversation with D. Weisz [REDACTED] |
| 02/05/2012 | 0.50 | Harry R. VanderLugt | [REDACTED] |
| 02/05/2012 | 0.30 | Harry R. VanderLugt | Review items [REDACTED] |
| 02/05/2012 | 0.40 | Lindsay J. Wong | Preparing for meeting with R. Crane re registration of condominium; |
| 03/05/2012 | 0.40 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 03/05/2012 | 3.50 | David Tang | Prepare for and meet with R. Crane and L. Wong; [REDACTED] call H. Brick and H. Vanderlugt; |
| 03/05/2012 | 0.20 | Harry R. VanderLugt | Review condo logistics [REDACTED] |
| 03/05/2012 | 3.10 | Lindsay J. Wong | Meeting with D. Tang and R. Crane re review of Rose of Sharon condominium registration file; [REDACTED] |
| 04/05/2012 | 0.30 | Heather M. Gray | [REDACTED] |
| 04/05/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence from client [REDACTED] [REDACTED] received and reviewed correspondence from client [REDACTED] |
| 04/05/2012 | 0.30 | David Tang | Call with H. Bricks on meeting and set up meeting; |

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 11, 2012
INVOICE: 17498442

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 04/05/2012 | 1.60 | Lindsay J. Wong | Telephone attendance with R. Avis [REDACTED] description for declaration and reference plan for road widening; leaving voicemail for A. Luciani of the City of Toronto re status update; telephone attendance with M. Shmanka re environmental reports; email correspondence with M. Shmanka re environmental conditions re condominium approval and environmental reports; [REDACTED] |
| 07/05/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 07/05/2012 | 0.20 | Lindsay J. Wong | Email correspondence with M. Shmanka of Coffey re environmental reports required for registration of condominium; |
| 08/05/2012 | 0.30 | Lindsay J. Wong | Email correspondence with M. Shmanka re cost proposal for retrieval of environmental reports; receiving and leaving voice mail for R. Avis re as-built drawings; [REDACTED] |
| 09/05/2012 | 0.30 | Lindsay J. Wong | Telephone attendance with R. Avis [REDACTED]; email correspondence [REDACTED] |
| 10/05/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED]; received and reviewed correspondence [REDACTED] |
| 10/05/2012 | 0.30 | Harry R. VanderLugt | E-message re [REDACTED] |
| 11/05/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 11/05/2012 | 1.10 | Lindsay J. Wong | Discussion with D. Tang [REDACTED] leaving voicemail with A. Luciani, D. Bleaney and S. Maphangoh of the City of Toronto re status of condominium approval; telephone attendance with D. Bleaney re 165 Vaughan Road; email correspondence with A. Luciani re status of condominium approval; |
| 14/05/2012 | 0.10 | Christopher Stanek | Correspondence to K. Tsui; |
| 14/05/2012 | 0.40 | David Tang | Review [REDACTED] |
| 14/05/2012 | 1.90 | Lindsay J. Wong | Telephone attendance with A. Luciani re status of environmental conditions; email correspondence with A. Luciani re status of condominium approval; email correspondence with I Hewko (City Legal Services) re status of conveyance of strip of land; [REDACTED] |
| 15/05/2012 | 0.50 | Heather M. Gray | Review e-mail [REDACTED] draft e-mail [REDACTED] |
| 15/05/2012 | 0.20 | Sandra Ripley | Attendance to obtain copy of parcel register; |
| 15/05/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [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

June 11, 2012
 INVOICE: 17498442

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|---|
| 15/05/2012 | 5.30 | David Tang | Attend at Rose of Sharon [REDACTED]; [REDACTED] establish areas requiring easement rights, reciprocal rights and cost sharing; discussion of project [REDACTED] |
| 15/05/2012 | 5.80 | Lindsay J. Wong | Attending meeting at Rose of Sharon [REDACTED]; [REDACTED]; reviewing site plan agreement registered on title; reviewing parcel registry report; reviewing email correspondence with S. Maphangoh, City planner; updating status re condominium registration conditions; |
| 16/05/2012 | 0.30 | Harry R. VanderLugt | Issues re [REDACTED] |
| 16/05/2012 | 0.70 | Lindsay J. Wong | Telephone attendance [REDACTED]; telephone attendance with D. Bleaney, City of Toronto Technical Services re request to City for status update; discussion [REDACTED] |
| 17/05/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from H. Bricks [REDACTED]; and [REDACTED]; |
| 17/05/2012 | 0.50 | Harry R. VanderLugt | Consider issues [REDACTED] |
| 17/05/2012 | 0.10 | Lindsay J. Wong | Email correspondence with [REDACTED] |
| 22/05/2012 | 0.40 | Christopher Stanek | Scheduling conference call; discussion [REDACTED]; preparation for conference call; |
| 22/05/2012 | 0.40 | David Tang | Telephone with H. Bricks [REDACTED]; [REDACTED]; |
| 22/05/2012 | 0.30 | Harry R. VanderLugt | Various e-messages and meeting prep |
| 22/05/2012 | 0.80 | Lindsay J. Wong | Reviewing file and preparing for meeting with [REDACTED]; [REDACTED]; |
| 23/05/2012 | 0.10 | Heather M. Gray | Review e-mail [REDACTED] |
| 23/05/2012 | 1.50 | Christopher Stanek | Meeting with [REDACTED] |
| 23/05/2012 | 1.50 | Harry R. VanderLugt | Meeting with [REDACTED] |
| 23/05/2012 | 0.10 | Lindsay J. Wong | Email correspondence [REDACTED] |
| 24/05/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence from [REDACTED]; [REDACTED]; |
| 24/05/2012 | 1.10 | David Tang | Meet with [REDACTED] go over condominium documentation and registration requirements; calls with H. Vanderlugt [REDACTED]; [REDACTED]; emails with H. Bricks and H. Vanderlugt; |

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

errors and omissions excluded

June 11, 2012
 INVOICE: 17498442

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|---|
| 24/05/2012 | 0.30 | Harry R. VanderLugt | E-message re [REDACTED] with D. Tang [REDACTED] |
| 24/05/2012 | 0.40 | Harry R. VanderLugt | E-message H. Bricks [REDACTED] follow up re [REDACTED] |
| 24/05/2012 | 0.40 | Harry R. VanderLugt | [REDACTED] |
| 24/05/2012 | 1.80 | Lindsay J. Wong | Reviewing file [REDACTED] meeting with C. Paulikot and D. Tang [REDACTED] |
| 25/05/2012 | 0.30 | Harry R. VanderLugt | E-messages [REDACTED] |
| 25/05/2012 | 0.20 | Lindsay J. Wong | Discussion with B. Parker [REDACTED] |
| 30/05/2012 | 0.40 | Christopher Stanek | Drafted default letter to bonding company; |
| 30/05/2012 | 0.20 | David Tang | Discussion with [REDACTED]; |
| 30/05/2012 | 1.20 | Harry R. VanderLugt | [REDACTED] |
| 30/05/2012 | 0.10 | Lindsay J. Wong | Email correspondence [REDACTED] |
| 31/05/2012 | 0.70 | Christopher Stanek | Received and reviewed correspondence [REDACTED] [REDACTED] received and reviewed correspondence [REDACTED] |

Total Fees for Professional Services \$23,247.00

DISBURSEMENTS

Taxable Costs

| | |
|---|------------------------|
| Copying | \$108.25 |
| Scanning Service | \$1.25 |
| Binding | \$6.20 |
| Colour Copy Recoveries | \$210.00 |
| Courier | \$11.47 |
| TeraView (Ontario) Online Searches & Registration - Taxable | \$22.00 |
| Quick Law: Research | \$29.95 |
| Total Taxable Disbursements | <u>\$389.12</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

June 11, 2012
INVOICE: 17498442**Remittance Copy**

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$26,708.82

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

International payments intermediary banking information:
USD WELLS FARGO BANK, N.A. PNBPU33NYYC (ABA 026005092)

* if paying by wire or EFT please e-mail the remittance details to payments.toronto@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 & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

July 10, 2012
 INVOICE: 17519749

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|-----------------|
| Fees for Professional Services | \$8,541.50 |
| HST on Fees | 1,110.40 |
| Total Fees and Taxes | 9,651.90 |

DISBURSEMENTS:

| | |
|--------------------------------------|-----------------|
| Disbursements (Taxable) | 240.73 |
| Disbursements (Non-Taxable) | 1,747.89 |
| HST on Disbursements | 31.30 |
| Total Disbursements and Taxes | 2,019.92 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 11,671.82 |
| [Total HST: \$1,141.70] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>\$11,671.82</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____

Harry R. VanderLugt

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

page 1 of 5

July 10, 2012
INVOICE: 17519749

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 22/05/2012 | 0.30 | Cliff Prophet | Calls with D. Weisz; |
| 01/06/2012 | 1.20 | Christopher Stanek | Received and reviewed correspondence [REDACTED] telephone conversation with J. MacLellan; [REDACTED] received and reviewed correspondence [REDACTED] |
| 04/06/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; [REDACTED] |
| 04/06/2012 | 0.30 | Harry R. VanderLugt | Review issue [REDACTED] obtain and forward jdgmt |
| 05/06/2012 | 2.00 | Brian T Parker | Compile complete zoning history of the property; discuss with Nick Britton; city planning office; access OMB and historical search; discuss historical bylaws with City archives office; review historic bylaw material and compile for L. Wong [REDACTED] |
| 05/06/2012 | 0.30 | David Tang | [REDACTED] review Code [REDACTED] |
| 05/06/2012 | 0.30 | Harry R. VanderLugt | E-messages [REDACTED] |
| 05/06/2012 | 0.40 | Lindsay J. Wong | Telephone attendance with B. Parker [REDACTED] email correspondence [REDACTED] |
| 06/06/2012 | 1.10 | Brian T Parker | Internal meeting on zoning conformity of current development |
| 06/06/2012 | 0.20 | Lindsay J. Wong | Meeting with B. Parker re zoning report for 165 Vaughan Road; |
| 08/06/2012 | 0.30 | David Tang | Call with D. Weisz [REDACTED] |
| 11/06/2012 | 0.90 | Christopher Stanek | Review of materials in [REDACTED] reviewed First Report of the Receiver; |
| 11/06/2012 | 0.40 | Lindsay J. Wong | Email correspondence with A. Luciani re environmental conditions; email correspondence [REDACTED] discussion with D. Tang [REDACTED] telephone attendance [REDACTED] correspondence with R. Avis; |
| 12/06/2012 | 0.70 | Lindsay J. Wong | Email correspondence [REDACTED] providing instructions re cheque requisition to satisfy condition for condominium approval; telephone attendance [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

July 10, 2012
INVOICE: 17519749

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|---|
| 13/06/2012 | 0.40 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; response to J. MacLellan; received and reviewed correspondence [REDACTED] |
| 13/06/2012 | 0.40 | Lindsay J. Wong | Preparing email correspondence with City of Toronto re payment for environmental peer review; |
| 14/06/2012 | 0.80 | Harry R. VanderLugt | letter [REDACTED] |
| 18/06/2012 | 0.80 | Harry R. VanderLugt | Review with Tarion warranty for condos conversions, issues and exceptions; [REDACTED] |
| 19/06/2012 | 0.90 | Harry R. VanderLugt | [REDACTED] |
| 20/06/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 20/06/2012 | 0.50 | Harry R. VanderLugt | Review and consider [REDACTED] |
| 20/06/2012 | 0.30 | Lindsay J. Wong | Telephone attendance with A. Luciani re certified cheque; preparing correspondence to A. Luciani re environmental conditions; |
| 21/06/2012 | 0.30 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 21/06/2012 | 0.20 | Lindsay J. Wong | Preparing correspondence to A. Luciani re certified payment with respect condominium condition 9; |
| 22/06/2012 | 0.20 | Lindsay J. Wong | Telephone attendance [REDACTED] |
| 23/06/2012 | 1.60 | Christopher Stanek | Detailed review of documentation [REDACTED] drafted letter to J. MacLellan; e [REDACTED] |
| 25/06/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 28/06/2012 | 0.10 | Lindsay J. Wong | Telephone attendance [REDACTED] |

Total Fees for Professional Services \$8,541.50

DISBURSEMENTS

Non-Taxable Costs

12/06/2012 Agent Fees - Non-Taxable \$1,747.89
 VENDOR: Treasurer, City of Toronto; INVOICE#: T988324-061212; DATE: 06/12/2012 - T988324; Satisfaction of Environmental Condition re Condominium Approval: Lindsay Wong

Total Non-Taxable Disbursements \$1,747.89

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

July 10, 2012
INVOICE: 17519749

| | |
|---|------------------------|
| Copying | \$10.25 |
| Scanning Service | \$4.75 |
| Fax Charges | \$10.50 |
| Binding | \$2.80 |
| TeraView (Ontario) Online Searches & Registration - Taxable | \$3.00 |
| Conference Call Expenses | \$16.46 |
| Photocopying - External | \$192.97 |
| Total Taxable Disbursements | <u>\$240.73</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

July 10, 2012
INVOICE: 17519749

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$11,671.82

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

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.toronto@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 & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

August 10, 2012
 INVOICE: 17537942

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$16,680.50 |
| HST on Fees | 2,168.47 |
| Total Fees and Taxes | 18,848.97 |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 588.97 |
| HST on Disbursements | 76.57 |
| Total Disbursements and Taxes | 665.54 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 19,514.51 |
| [Total HST: \$2,245.04] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>\$19,514.51</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
 Harry R. VanderLugt

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

August 10, 2012
 INVOICE: 17537942

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|---|
| 17/05/2012 | 2.10 | Cameron F. Paulikot | Meeting re Rose of Sharon; [REDACTED] |
| 05/06/2012 | 2.70 | Cameron F. Paulikot | Draft declaration; draft Shared Facilities Agreement |
| 02/07/2012 | 1.90 | Cameron F. Paulikot | Site visit to review project for shared facilities and reciprocal agreement |
| 03/07/2012 | 2.00 | Harry R. VanderLugt | [REDACTED] |
| 04/07/2012 | 4.80 | Christopher Stanek | [REDACTED] draft letter to MacLellan; see [REDACTED] |
| 04/07/2012 | 0.10 | Lindsay J. Wong | Email correspondence [REDACTED] |
| 05/07/2012 | 1.40 | Christopher Stanek | Received and reviewed correspondence [REDACTED] telephone conversation [REDACTED], revised draft letter; sent same to client for review; telephone conversation with [REDACTED] |
| 06/07/2012 | 0.40 | Harry R. VanderLugt | Review and comments [REDACTED] |
| 09/07/2012 | 0.80 | Christopher Stanek | Meeting with D. Weisz [REDACTED]; e-mail to [REDACTED] |
| 10/07/2012 | 0.80 | Christopher Stanek | Discussions with D. Weisz [REDACTED]; received and reviewed correspondence [REDACTED] correspondence to bonding company [REDACTED] |
| 10/07/2012 | 0.30 | Lindsay J. Wong | Telephone attendance with A. Luciani re payment for environmental conditions; email correspondence with [REDACTED] |
| 11/07/2012 | 0.10 | Christopher Stanek | [REDACTED] sent letter to bonding company re immediate repairs; |
| 12/07/2012 | 0.10 | Christopher Stanek | Sent correspondence to bonding company; |
| 16/07/2012 | 0.20 | Lindsay J. Wong | Telephone attendance [REDACTED]; discussion with C. Paulkot [REDACTED] |
| 17/07/2012 | 0.60 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; drafted response to J. MacLellan; |

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

August 10, 2012
 INVOICE: 17537942

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 18/07/2012 | 1.90 | Cliff Prophet | Meet with [REDACTED] |
| 18/07/2012 | 1.00 | Christopher Stanek | Review of letter from J. MacLellan [REDACTED] |
| 19/07/2012 | 0.10 | Christopher Stanek | [REDACTED] sent letter to J. MacLellan; |
| 21/07/2012 | 1.60 | Cliff Prophet | Prepare notice of motion [REDACTED] |
| 23/07/2012 | 0.20 | Cliff Prophet | Call from D. Weisz; |
| 23/07/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; [REDACTED] received and reviewed correspondence [REDACTED] |
| 24/07/2012 | 0.80 | Christopher Stanek | Discussion with D. Weisz and H. Bricks [REDACTED] received and reviewed correspondence [REDACTED]; response [REDACTED]; received and reviewed correspondence [REDACTED]; left voice mail message for R. Crane; |
| 25/07/2012 | 0.10 | Christopher Stanek | Received and reviewed voice mail message from R. Crane re Hacker Gignac file; |
| 26/07/2012 | 0.50 | Hilary Chancey | [REDACTED] - attendance to corporate searches; |
| 26/07/2012 | 1.10 | Christopher Stanek | Drafting statement of claim; received and reviewed voice mail from R. Crane; discussion with R. Crane re file contents; |
| 27/07/2012 | 0.40 | David Tang | Review email from A. Kuz; call A. Kuz and email A. Kuz; [REDACTED] |
| 29/07/2012 | 1.50 | Cameron F. Paulikot | Review of disclosure statement; review of by-laws [REDACTED] |
| 30/07/2012 | 1.40 | Cameron F. Paulikot | Call to surveyor; draft revisions to reciprocal agreements; [REDACTED] |
| 30/07/2012 | 0.10 | Christopher Stanek | Telephone conversation with K. Tsui from Unimac; |
| 30/07/2012 | 0.20 | Lindsay J. Wong | Telephone attendance with C. Paulikot [REDACTED] |
| 31/07/2012 | 1.10 | Cameron F. Paulikot | Review of draft transfer; call with [REDACTED]; call with [REDACTED]; revisions to declaration schedule |
| 31/07/2012 | 0.80 | Cameron F. Paulikot | Calls to and from [REDACTED] draft revisions to reciprocal agreement and review of declarations |
| 31/07/2012 | 0.30 | David Tang | Call with C. Paulikot; [REDACTED] |
| 31/07/2012 | 0.60 | Lindsay J. Wong | Telephone attendance with I. Hewko, City Solicitor; email correspondence [REDACTED]; [REDACTED] email correspondence with I. Hewko attaching draft transfer; |

Total Fees for Professional Services

\$16,680.50

DISBURSEMENTS

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

August 10, 2012
 INVOICE: 17537942

Taxable Costs

| | | |
|-------------------------|---|------------------------|
| Copying | | \$239.00 |
| Scanning Service | | \$1.25 |
| Long Distance Telephone | | \$1.82 |
| Binding | | \$30.60 |
| Colour Copy Recoveries | | \$287.00 |
| Courier | | \$15.24 |
| Registered Mail | | \$8.86 |
| 15/05/2012 | Subway Tokens - Local Travel | \$5.20 |
| | PAYEE: To reconcile DPG tokens; REQUEST#: 1403024; DATE: 07/30/2012. - To reconcile DPG TTC tokens from May 3 to July 18, 2012; T988324; 2 TTC tokens to Attending clinet meeting offsite; Lindsay Wong | |
| | Total Taxable Disbursements | <u>\$588.97</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

August 10, 2012
INVOICE: 17537942

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$19,514.51

PAYMENT BY CHEQUE:

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

Remit to: Gowling Lafleur Henderson LLP
1 First Canadian Place
Suite 1600
100 King Street W
Toronto, ON M5X 1G5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
Main Branch, Commerce Court, Toronto, ON
M5L 1G9

TRANSIT NUMBER: 0010-00002

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
Suite 1600, 1 First Canadian Place, Toronto, ON
M5X 1G5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 38-51311
USD Account: 03-54112

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.toronto@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 & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

September 10, 2012
 INVOICE: 17554800

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$31,934.50 |
| HST on Fees | 4,151.49 |
| Total Fees and Taxes | 36,085.99 |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 377.56 |
| HST on Disbursements | 49.08 |
| Total Disbursements and Taxes | 426.64 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 36,512.63 |
| [Total HST: \$4,200.57] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>36,512.63</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
 Harry R. VanderLugt

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

September 10, 2012
INVOICE: 17554800

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 01/08/2012 | 2.80 | David Tang | Emails with MPAC; calls and email [REDACTED]; discussion [REDACTED]; discussion with H. Vanderlugt on getting approval and scheduling approval of 2.2m wide conveyance and the rest of the approvals (registration of condo declaration etc.); review of draft Reciprocal Agreement and Declaration; |
| 01/08/2012 | 0.50 | Harry R. VanderLugt | Update status; review manner of transferring strip to city and registering declaration and shared services agreement with D. Tang; review forms |
| 01/08/2012 | 1.30 | Lindsay J. Wong | Telephone attendance with I. Hewko re transfer of strip of land; email correspondence with D. Tang and C. Paulikot re condominium registration documents, parcel register and court order re transfer of land; |
| 02/08/2012 | 0.20 | Lindsay J. Wong | Telephone attendance with C. Paulikot re contacts at the City of Toronto; |
| 07/08/2012 | 1.40 | Christopher Stanek | Drafting [REDACTED]; |
| 07/08/2012 | 0.20 | Lindsay J. Wong | Email correspondence with [REDACTED], preparing for meeting [REDACTED]; |
| 08/08/2012 | 0.60 | Cliff Prophet | Work on notice of motion for [REDACTED]; |
| 08/08/2012 | 2.70 | Christopher Stanek | Received and reviewed correspondence from [REDACTED]; |
| 08/08/2012 | 0.20 | Lindsay J. Wong | Telephone attendance with [REDACTED]; |
| 09/08/2012 | 2.20 | Cliff Prophet | Further work on notice of motion [REDACTED]; |
| 09/08/2012 | 4.80 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; [REDACTED]; |
| 09/08/2012 | 0.50 | David Tang | Review of materials from [REDACTED]; |
| 10/08/2012 | 3.10 | Cliff Prophet | Call with [REDACTED] re [REDACTED], work on notice of motion; |
| 10/08/2012 | 1.40 | Christopher Stanek | Received and reviewed correspondence from [REDACTED]; telephone conversation with R. Crane; telephone conversation [REDACTED]; discussion with [REDACTED]; discussion with [REDACTED]; received and reviewed correspondence [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

September 10, 2012
INVOICE: 17554800

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 13/08/2012 | 0.60 | Christopher Stanek | Reviewed, reviewed [REDACTED] telephone conversation with [REDACTED], setup meeting with [REDACTED], e-mail to [REDACTED], received and reviewed correspondence from Berkow Cohen re Mikal-Calladan claim; e-mail [REDACTED] |
| 13/08/2012 | 0.60 | Harry R. VanderLugt | Various items re [REDACTED], e-message re timing for transfer of strip to city and overview forms of order and title report to the city |
| 14/08/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 16/08/2012 | 0.60 | Christopher Stanek | Review of documents provide by R. Crane; |
| 20/08/2012 | 4.50 | Cliff Prophet | Work on motion materials, [REDACTED], discussions with [REDACTED] |
| 20/08/2012 | 2.60 | Christopher Stanek | Preparation for and attendance at meeting [REDACTED] |
| 20/08/2012 | 1.00 | Harry R. VanderLugt | [REDACTED] |
| 21/08/2012 | 1.90 | Christopher Stanek | Reviewed [REDACTED]; received and reviewed correspondence [REDACTED], correspondence to J. MacLellan; sent invitation to conference call; |
| 22/08/2012 | 0.30 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; [REDACTED] |
| 23/08/2012 | 1.00 | Hilary Chancey | [REDACTED] - attendance to corporate searches, business names searches, preliminary NUANS searches; |
| 23/08/2012 | 1.70 | Cliff Prophet | Meet with [REDACTED] |
| 23/08/2012 | 5.70 | Christopher Stanek | Detailed review of correspondence [REDACTED], conference call with [REDACTED], call with [REDACTED], revisions of s [REDACTED] |
| 24/08/2012 | 1.20 | Christopher Stanek | Completed revision [REDACTED] |
| 27/08/2012 | 2.50 | Cliff Prophet | [REDACTED] Rose of Sharon motion; call with [REDACTED] discussion with [REDACTED] |
| 28/08/2012 | 0.60 | Cliff Prophet | [REDACTED] notice of motion [REDACTED] |
| 28/08/2012 | 1.10 | Christopher Stanek | [REDACTED] telephone conversation [REDACTED], e-mail re [REDACTED], left voice mail message [REDACTED] |
| 31/08/2012 | 2.00 | Cliff Prophet | [REDACTED] notice of motion [REDACTED] |
| 31/08/2012 | 0.20 | Christopher Stanek | Discussion with [REDACTED], e-mail [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

September 10, 2012
INVOICE: 17554800

| Date | Hours | Timekeeper | Description |
|------|-------|------------|-------------|
|------|-------|------------|-------------|

| | | | |
|---|--|--|---------------------------|
| Total Fees for Professional Services | | | <u>\$31,934.50</u> |
|---|--|--|---------------------------|

DISBURSEMENTS

Taxable Costs

| | |
|------------------------------------|------------------------|
| Copying | \$74.50 |
| Scanning Service | \$5.50 |
| Long Distance Telephone | \$0.56 |
| Corporate Searches - Taxable | \$297.00 |
| Total Taxable Disbursements | <u>\$377.56</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

September 10, 2012
INVOICE: 17554800

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$36,512.63

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. PNBPU3N NYC (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



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Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

October 10, 2012
 INVOICE: 17574525

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$21,302.00 |
| HST on Fees | 2,769.26 |
| Total Fees and Taxes | <u>24,071.26</u> |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 495.61 |
| HST on Disbursements | 64.43 |
| Total Disbursements and Taxes | <u>560.04</u> |

TOTAL INVOICE BALANCE:

| | |
|--|---------------------------|
| Total for this Invoice | 24,631.30 |
| [Total HST: \$2,833.69] | |
| Please remit total invoice balance due: | <u><u>\$24,631.30</u></u> |

In Canadian Dollars

GOWLING LAFLEUR HENDERSON LLP

PER _____

Harry R. VanderLugt

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 • gowlings.com

October 10, 2012
 INVOICE: 17574525

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
 15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 04/09/2012 | 1.20 | Cliff Prophet | Call with [REDACTED]; call with [REDACTED]; motion; drafting n [REDACTED] |
| 04/09/2012 | 0.50 | David Tang | Call from H [REDACTED] provide email answers to MPAC; call A. Kuz at MPAC; |
| 04/09/2012 | 0.30 | Harry R. VanderLugt | E-messages re status, [REDACTED] |
| 05/09/2012 | 3.10 | Cliff Prophet | [REDACTED] notice of motion r [REDACTED], calls with [REDACTED] |
| 05/09/2012 | 0.70 | Christopher Stanek | Discussions with [REDACTED] received and reviewed correspondence [REDACTED] |
| 05/09/2012 | 0.50 | Harry R. VanderLugt | Notice of motion [REDACTED] |
| 06/09/2012 | 1.30 | Cliff Prophet | Review b [REDACTED] call with [REDACTED] |
| 06/09/2012 | 1.60 | Christopher Stanek | Revisions to [REDACTED] telephone conversation [REDACTED] correspondence to [REDACTED] |
| 11/09/2012 | 0.70 | Cliff Prophet | [REDACTED] notice of motion [REDACTED] call with [REDACTED] |
| 11/09/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 11/09/2012 | 0.50 | Harry R. VanderLugt | Review info re condo conversion [REDACTED] |
| 12/09/2012 | 0.80 | Cliff Prophet | Prepare for meeting [REDACTED] |
| 12/09/2012 | 0.20 | Christopher Stanek | Preparation for meeting [REDACTED] |
| 12/09/2012 | 1.80 | Harry R. VanderLugt | [REDACTED] |
| 12/09/2012 | 0.10 | Lindsay J. Wong | Telephone attendance w [REDACTED] |
| 13/09/2012 | 3.30 | Cliff Prophet | Prepare for and attend meeting w [REDACTED] |
| 13/09/2012 | 5.10 | Christopher Stanek | Preparation for and attendance at meeting w [REDACTED]; [REDACTED] |
| 13/09/2012 | 0.10 | Lindsay J. Wong | Telephone attendance w [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

October 10, 2012
 INVOICE: 17574525

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|---|
| 14/09/2012 | 0.60 | Christopher Stanek | Received and reviewed correspondence from E. Czolij; received and reviewed correspondence [REDACTED]; sent claim to be issued; issued statement of claim; circulated issued claim; sent out same for service; |
| 17/09/2012 | 3.20 | Cameron F. Paulikot | Review of Plan of Subdivision; review of draft declaration; review and draft revisions to reciprocal easement agreement; meeting with D. Van and discussion re file; draft next steps |
| 17/09/2012 | 0.80 | Cliff Prophet | [REDACTED] |
| 17/09/2012 | 0.10 | Christopher Stanek | Received and reviewed [REDACTED] |
| 17/09/2012 | 0.40 | David Tang | Meeting with C. Paulikot to go [REDACTED] |
| 18/09/2012 | 0.10 | Christopher Stanek | Correspondence to J. MacLellan; correspondence to J. MacLellan; |
| 18/09/2012 | 0.40 | Harry R. VanderLugt | Review various correspondence [REDACTED] |
| 18/09/2012 | 1.80 | Lindsay J. Wong | Meeting with C. Paulikot [REDACTED] reviewing zoning report; reviewing site plan agreement; discussing tax certificate with R. King; |
| 19/09/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; [REDACTED] |
| 19/09/2012 | 0.20 | Lindsay J. Wong | Reviewing application for tax certificate; |
| 20/09/2012 | 0.40 | Christopher Stanek | Received and reviewed correspondence [REDACTED]; received and reviewed correspondence [REDACTED]; received and reviewed correspondence [REDACTED] |
| 21/09/2012 | 0.30 | Cliff Prophet | E-mail [REDACTED] |
| 21/09/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 21/09/2012 | 0.40 | Lindsay J. Wong | Telephone attendance with City of Toronto re tax certificate request; discussion with R. King re ordering additional tax certificate; discussion with R. King re cheque requisition; |
| 24/09/2012 | 0.30 | Cliff Prophet | Response to inquiry [REDACTED] |
| 24/09/2012 | 0.30 | Christopher Stanek | Received and reviewed correspondence [REDACTED]; request to process server re service; |
| 24/09/2012 | 0.30 | David Tang | Email from A. Kuz; call with A. Dyke [REDACTED]; respond to A. Kuz with address; |
| 24/09/2012 | 0.30 | Harry R. VanderLugt | Review [REDACTED]; e-message |
| 24/09/2012 | 0.20 | Lindsay J. Wong | Reviewing correspondence re tax certificate; |
| 25/09/2012 | 0.10 | Christopher Stanek | Telephone conversation [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

October 10, 2012
 INVOICE: 17574525

| Date | Hours | Timekeeper | Description |
|------------|-------|--------------------|---|
| 25/09/2012 | 0.60 | David Tang | Review email from A. Kuz; review calculations and call A. Kuz; call with A. Kuz to determine manner in which valuation was carried out; |
| 27/09/2012 | 0.40 | Cliff Prophet | Call [REDACTED] |
| 27/09/2012 | 0.20 | Christopher Stanek | Telephone conversation [REDACTED] |
| 28/09/2012 | 0.40 | David Tang | Review [REDACTED] email from City; call [REDACTED] |
| 28/09/2012 | 0.40 | Lindsay J. Wong | Email correspondence with I. Hewko of the City of Toronto and email correspondence with [REDACTED]; voicemail from [REDACTED] |

Total Fees for Professional Services \$21,302.00

DISBURSEMENTS

Taxable Costs

| | | |
|------------------------------------|--|-----------------|
| Copying | | \$97.25 |
| Scanning Service | | \$5.25 |
| Fax Charges | | \$12.25 |
| Courier | | \$34.24 |
| Meeting expense | | \$202.90 |
| Conference Call Expenses | | \$13.72 |
| 18/09/2012 | City Tax & Other Certificates/Searches VENDOR: City of Toronto; INVOICE#: T988324-09182012; DATE: 09/18/2012 - T988324 - Tax certificate fee - L. Wong | \$65.00 |
| 21/09/2012 | City Tax & Other Certificates/Searches VENDOR: City of Toronto; INVOICE#: T988324-09212012; DATE: 09/21/2012 - T988324 - Tax certificate fee- L. Wong | \$65.00 |
| Total Taxable Disbursements | | <u>\$495.61</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

October 10, 2012
INVOICE: 17574525**Remittance Copy**

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$24,631.30

PAYMENT BY CHEQUE:

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

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

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

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

TRANSIT NUMBER: 0010-00006

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

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

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

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

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



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Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

November 12, 2012
 INVOICE: 17595151

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$12,077.00 |
| HST on Fees | 1,570.01 |
| Total Fees and Taxes | 13,647.01 |

DISBURSEMENTS:

| | |
|--------------------------------------|-----------------|
| Disbursements (Taxable) | 879.98 |
| Disbursements (Non-Taxable) | 181.00 |
| HST on Disbursements | 114.39 |
| Total Disbursements and Taxes | 1,175.37 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 14,822.38 |
| [Total HST: \$1,684.40] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>14,822.38</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____

Harry R. VanderLugt

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

November 12, 2012
 INVOICE: 17595151

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|--------------------------|--|
| 28/08/2012 | 2.80 | Cameron F. Paulikot | [REDACTED] Commercial Condominium Disclosure Statement; By-Laws, Declaration |
| 13/09/2012 | 2.30 | Cameron F. Paulikot | Call to City of Toronto and discuss Reciprocal/Shared Facility Agreement; call to architect to discuss need for certificate; [REDACTED]; |
| 01/10/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; [REDACTED] |
| 02/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from Clyde & Co. re Notice of Intent to Defend from Jain Associates; |
| 02/10/2012 | 0.20 | Lindsay J. Wong | Email correspondence with I. Hewko of the City of Toronto re title opinion; |
| 04/10/2012 | 1.40 | Cameron F. Paulikot | [REDACTED] By-Laws |
| 05/10/2012 | 1.40 | Cameron F. Paulikot | [REDACTED] and call to solicitor |
| 05/10/2012 | 0.20 | Lindsay J. Wong | Reviewing tax certificate; |
| 09/10/2012 | 0.30 | Leila J. Burden Nixon | Drafted renewal for management agreement [REDACTED]; [REDACTED]; |
| 09/10/2012 | 1.80 | Haddon Murray | Preparing affidavit for fees and disbursements; |
| 09/10/2012 | 2.30 | Cameron F. Paulikot | [REDACTED], discussion with [REDACTED]; call to City to confirm that receiver will be unable to obtain title by transfer/deed of land and revise title opinion |
| 09/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from Chaitons re Notice of Intent Defend York Health care; |
| 10/10/2012 | 2.10 | Haddon Murray | Redacted privileged information from dockets; |
| 10/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from J. Brunner re Notice of Intent to Defend Heinrichs; |
| 10/10/2012 | 0.30 | Harry R. VanderLugt | [REDACTED] |
| 11/10/2012 | 1.70 | Haddon Murray | Redacted privileged information from exhibit for affidavit; finalized and commissioned affidavit of H. VanderLugt re: fee and disbursements; |
| 11/10/2012 | 0.50 | Harry R. VanderLugt | E-message E. Golden re: Tarion warranty program application to project |
| 11/10/2012 | 0.20 | Lindsay J. Wong | Reviewing tax certificate re 171 Vaughan Road; |

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 12, 2012
INVOICE: 17595151

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 15/10/2012 | 0.20 | Cliff Prophet | E-mails from [REDACTED] |
| 15/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from counsel for Mikal-Calladan; |
| 16/10/2012 | 0.50 | Cliff Prophet | Calls [REDACTED] |
| 16/10/2012 | 0.20 | Catherine E. Ridout | Telephone call from C. Paulikot; discuss title issues; |
| 16/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] update; received and reviewed correspondence from G. Low re dispute over Mikal-Calladan; |
| 16/10/2012 | 0.30 | Lindsay J. Wong | Telephone attendance [REDACTED] discussion with [REDACTED]; email correspondence [REDACTED] |
| 17/10/2012 | 0.40 | Christopher Stanek | Received and reviewed correspondence [REDACTED]; compiled Notices of Intent to Defend [REDACTED] |
| 17/10/2012 | 0.30 | David Tang | Review of correspondence regarding vesting order; call B. Haley to explain; email City [REDACTED] |
| 18/10/2012 | 0.10 | David Tang | Review B. Haley's email and respond; |
| 23/10/2012 | 0.20 | Christopher Stanek | Telephone conversation with [REDACTED] |
| 24/10/2012 | 0.60 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan; [REDACTED] |
| 25/10/2012 | 0.20 | Christopher Stanek | E-mail [REDACTED]; received and reviewed correspondence [REDACTED] |
| 26/10/2012 | 0.50 | Hilary Chancey | Mikal-Calladan Construction Inc., etc. - attendance to corporate searches; |
| 26/10/2012 | 0.40 | Cliff Prophet | Call with [REDACTED] |
| 26/10/2012 | 0.20 | Lina Santos | Telephone attendance with C. Stanek; receipt of search instructions; |
| 26/10/2012 | 1.90 | Christopher Stanek | Meeting with [REDACTED] [REDACTED] discussion with [REDACTED] |
| 26/10/2012 | 0.50 | Harry R. VanderLugt | Review [REDACTED] |
| 27/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 29/10/2012 | 1.20 | Lina Santos | [REDACTED] engaged in sub search of title to 15-17 Maplewood, Toronto; obtaining copies of title documents; re [REDACTED] |
| 29/10/2012 | 0.40 | Christopher Stanek | Revisions to [REDACTED] |
| 30/10/2012 | 0.50 | Cameron F. Paulikot | Review [REDACTED] |
| 30/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from [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

November 12, 2012
 INVOICE: 17595151

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|---|
| 31/10/2012 | 1.70 | Cameron F. Paulikot | Draft detailed report |
| 31/10/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan re assumption of contract; |

Total Fees for Professional Services \$12,077.00

DISBURSEMENTS

Non-Taxable Costs

| | | |
|------------|---|-----------------|
| 18/09/2012 | Court Filing Fees - Non Taxable | \$181.00 |
| | VENDOR: Reliable Process Servers Inc.; INVOICE#: 53802; DATE: 09/18/2012 - T988324; Urgent rush; Issued claim; Court filing fee; C. Stanek | |
| | Total Non-Taxable Disbursements | <u>\$181.00</u> |

Taxable Costs

| | | |
|------------|--|-----------------|
| | Copying | \$20.75 |
| | Scanning Service | \$16.25 |
| | Fax Charges | \$2.00 |
| | Corporate Searches - Taxable | \$31.00 |
| | Courier | \$8.03 |
| | Conference Call Expenses | \$16.91 |
| 18/09/2012 | Process Servers | \$105.00 |
| | VENDOR: Reliable Process Servers Inc.; INVOICE#: 53802; DATE: 09/18/2012 - T988324; Urgent rush; Issued claim; C. Stanek | |
| 26/09/2012 | Process Servers | \$680.04 |
| | VENDOR: Reliable Process Servers Inc.; INVOICE#: 53924; DATE: 09/26/2012 - T988324; Service on BLG, Jane & Associates; First attempt on York Health Care & etc; C. Stanek | |
| | Total Taxable Disbursements | <u>\$879.98</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

November 12, 2012
INVOICE: 17595151

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$14,822.38

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. PNBPU3N NYC (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



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Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

December 10, 2012
 INVOICE: 17614643

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|-----------------|
| Fees for Professional Services | \$7,646.00 |
| HST on Fees | 993.98 |
| Total Fees and Taxes | 8,639.98 |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 328.58 |
| HST on Disbursements | 42.72 |
| Total Disbursements and Taxes | 371.30 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 9,011.28 |
| [Total HST: \$1,036.70] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>\$9,011.28</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
 Harry R. VanderLugt

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

December 10, 2012
INVOICE: 17614643

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 31/10/2012 | 0.20 | Cliff Prophet | [REDACTED] |
| 01/11/2012 | 0.30 | Christopher Stanek | [REDACTED] |
| 01/11/2012 | 0.20 | David Tang | Review of emails and call [REDACTED], email [REDACTED] |
| 02/11/2012 | 1.80 | Cameron F. Paulikot | Review of report; e-mails [REDACTED], call [REDACTED] |
| 02/11/2012 | 0.80 | Christopher Stanek | Received and reviewed correspondence [REDACTED], [REDACTED] with Cliff Prophet; received and reviewed correspondence from J. MacLellan; [REDACTED] [REDACTED]; received and reviewed correspondence from J. Brunner; telephone conversation with S. Schwartz; received and reviewed correspondence [REDACTED] |
| 02/11/2012 | 0.30 | David Tang | Review update and provide clarification on transfer [REDACTED] |
| 04/11/2012 | 0.40 | Christopher Stanek | Reviewed correspondence from J. Brunner; assembled response to Request to Inspect; correspondence to J. MacLellan; |
| 05/11/2012 | 0.80 | Cameron F. Paulikot | [REDACTED] |
| 05/11/2012 | 0.70 | Cliff Prophet | Review of [REDACTED] |
| 05/11/2012 | 0.40 | Lina Santos | Accessing Teraview to obtain copies of registered documents; |
| 05/11/2012 | 0.70 | Christopher Stanek | Revised [REDACTED] [REDACTED]; received and reviewed correspondence from A. Casemore; response to A. Casemore; compiling response to Request to Inspect; received and reviewed correspondence [REDACTED] |
| 06/11/2012 | 0.20 | Christopher Stanek | Correspondence to J. MacLellan; |
| 07/11/2012 | 0.30 | Christopher Stanek | Received and reviewed correspondence from A. Casemore re request for further indulgence; received and reviewed correspondence from J. MacLellan re Notice of Change of Solicitors; [REDACTED] |
| 08/11/2012 | 0.10 | Christopher Stanek | Correspondence to/from [REDACTED] |
| 13/11/2012 | 0.50 | Cliff Prophet | Review and comment on [REDACTED] |
| 13/11/2012 | 0.50 | Christopher Stanek | Discussion with Cliff Prophet [REDACTED] |
| 14/11/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan re lifting of stay; |

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errors and omissions excluded

December 10, 2012
INVOICE: 17614643

| Date | Hours | Timekeeper | Description |
|------------|-------|---------------------|--|
| 14/11/2012 | 0.30 | Harry R. VanderLugt | Review of [REDACTED] |
| 16/11/2012 | 0.10 | Christopher Stanek | [REDACTED] |
| 19/11/2012 | 0.40 | Cliff Prophet | Call from [REDACTED] |
| 20/11/2012 | 0.70 | Christopher Stanek | Received and reviewed correspondence from A. Casemore; response to A. Casemore; meeting with N. Holmberg re removal of Tremonte Lien; |
| 21/11/2012 | 0.30 | Christopher Stanek | Discussion [REDACTED] e-mail to [REDACTED] |
| 22/11/2012 | 0.70 | Christopher Stanek | Discussion with [REDACTED] sent letters to J. MacLellan; |
| 23/11/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence from Chaitons re Statement of Defence of York Health Care; |
| 26/11/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from R. Jaipargas re telephone conference; |
| 27/11/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 28/11/2012 | 0.50 | Christopher Stanek | Received and reviewed correspondence from J. Baichoo re Mikal-Calladan statement of defence; left voice mail message for J. Baichoo; received and reviewed correspondence from A. Casemore re statement of defence of Jain & Associates; telephone conversation with J. Baichoo; left voice mail message for G. Low; |
| 29/11/2012 | 0.20 | Christopher Stanek | E-mail to R. Jaipargas re teleconference; received and reviewed correspondence from R. Lilly re defence; received and reviewed voicemail from G. Low; |
| 30/11/2012 | 0.40 | Cliff Prophet | [REDACTED] |
| 30/11/2012 | 1.20 | Christopher Stanek | Response to R. Lilly re statement of defence; arranged for delivery of documents requested by R. Lilly; received and reviewed correspondence from J. Brunner re Statement of Defence and Crossclaim of V. Heinrichs; Received and reviewed correspondence from R. Lilly; received and reviewed correspondence from J. MacLellan; e-mail to J. MacLellan; received and reviewed correspondence from R. MacLellan; review of para, 9 of Appointment Order; |

Total Fees for Professional Services \$7,646.00

DISBURSEMENTS

Taxable Costs

| | |
|------------------|---------|
| Copying | \$93.50 |
| Scanning Service | \$3.00 |

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errors and omissions excluded

December 10, 2012
INVOICE: 17614643

| | |
|---|------------------------|
| Fax Charges | \$12.00 |
| Colour Copy Recoveries | \$158.00 |
| Courier | \$5.08 |
| TeraView (Ontario) Online Searches & Registration - Taxable | \$57.00 |
| Total Taxable Disbursements | <u>\$328.58</u> |

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

errors and omissions excluded

December 10, 2012
INVOICE: 17614643

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$9,011.28

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

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

errors and omissions excluded



Deloitte & Touche LLP
 ATTN: Dan Weisz
 Senior Vice President
 Brookfield Place
 181 Bay Street
 Suite 1400
 Toronto ON M5J 2V1

December 31, 2012
 INVOICE: 17642529

Our Matter: T988324 / 90669
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
 15 & 17 Maplewood Avenue, Toronto

TO OUR FEE:

| | |
|--------------------------------|------------------|
| Fees for Professional Services | \$31,632.00 |
| HST on Fees | 4,112.16 |
| Total Fees and Taxes | 35,744.16 |

DISBURSEMENTS:

| | |
|--------------------------------------|---------------|
| Disbursements (Taxable) | 722.51 |
| HST on Disbursements | 93.93 |
| Total Disbursements and Taxes | 816.44 |

TOTAL INVOICE BALANCE:

| | |
|--|----------------------------|
| Total for this Invoice | 36,560.60 |
| [Total HST: \$4,206.09] | |
| Please remit total invoice balance due: | In Canadian Dollars |
| | <u>\$36,560.60</u> |

GOWLING LAFLEUR HENDERSON LLP

PER _____
 Cliff Prophet

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

errors and omissions excluded
 GST/HST: 11936 4511 RT

December 31, 2012
 INVOICE: 17642529

Deloitte & Touche LLP
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

| Date | Hours | Timekeeper | Description |
|------------|-------|--------------------|--|
| 03/12/2012 | 0.30 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan re Order to Continue; received and reviewed correspondence [REDACTED]; received and reviewed correspondence from R. Lilly re Notice of Intent to Defend; |
| 04/12/2012 | 1.20 | Cliff Prophet | Review of correspondence with solicitors for Trisura; |
| 04/12/2012 | 0.90 | Christopher Stanek | Discussion with [REDACTED] telephone conference with C. Prophet, R. Jaipargas and J. MacLellan; received and reviewed correspondence from R. Jaipargas re lifting of stay; reviewed e-mail [REDACTED] |
| 05/12/2012 | 0.20 | Cliff Prophet | Call to client to update on status; |
| 05/12/2012 | 0.20 | Christopher Stanek | Received and reviewed correspondence from [REDACTED] |
| 06/12/2012 | 1.50 | Cliff Prophet | Call with BLG and C. Stanek; [REDACTED] |
| 10/12/2012 | 0.80 | Cliff Prophet | [REDACTED] |
| 10/12/2012 | 0.40 | Christopher Stanek | Received and reviewed correspondence from R. Jaipargas; response to R. Jaipargas; telephone conversation with R. Jaipargas; |
| 11/12/2012 | 0.40 | Cliff Prophet | [REDACTED] |
| 11/12/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence [REDACTED] |
| 12/12/2012 | 1.00 | Cliff Prophet | Review and revise S [REDACTED]; e-mail to [REDACTED] |
| 12/12/2012 | 4.60 | Christopher Stanek | Received and reviewed correspondence from C. Prophet and R. Jaipargas; review of file re [REDACTED] [REDACTED] received and reviewed motion record; meeting with C. Prophet; [REDACTED] received and reviewed correspondence from [REDACTED] |
| 13/12/2012 | 3.00 | Cliff Prophet | [REDACTED] attend at 9:30am hearing; [REDACTED]; meet with C. Stanek; |
| 13/12/2012 | 0.90 | Christopher Stanek | Received and reviewed [REDACTED] [REDACTED]; received and reviewed [REDACTED] |

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

errors and omissions excluded

December 31, 2012
 INVOICE: 17642529

| Date | Hours | Timekeeper | Description |
|------------|-------|--------------------|---|
| | | | correspondence [REDACTED] |
| 14/12/2012 | 2.30 | Katie Parent | Preparing electronic copy of responding motion record returnable December 21, 2012 in accordance with Commercial List e-filing protocols; serving responding motion record; preparing affidavits of service; reporting to C. Prophet; |
| 14/12/2012 | 2.90 | Cliff Prophet | Finalize responding motion materials and instructions for service of same; |
| 14/12/2012 | 0.40 | Christopher Stanek | Telephone conversation with R. Lilly re statement of defence; Discussion with C. Prophet re Second Report of the Receiver; |
| 16/12/2012 | 5.30 | Kelby A. Carter | [REDACTED] |
| 17/12/2012 | 1.70 | Kelby A. Carter | [REDACTED] |
| 17/12/2012 | 0.30 | Cliff Prophet | Review reply evidence on behalf of Trisura; [REDACTED] |
| 17/12/2012 | 0.70 | Christopher Stanek | Received and reviewed correspondence from J. MacLellan re Reply Motion Record; received and reviewed correspondence from R. Lilly re statement of defence of M.V. Shore; |
| 18/12/2012 | 0.40 | Katie Parent | Preparing affidavit of service with respect to service of Responding Motion Record; [REDACTED] |
| 18/12/2012 | 0.20 | Christopher Stanek | Discussion with [REDACTED]; |
| 19/12/2012 | 2.00 | Katie Parent | Attendance at Commercial List to file responding motion record; [REDACTED]; service same on service list; correspondence with C. Prophet and C. Stanek regarding same; |
| 19/12/2012 | 6.50 | Cliff Prophet | [REDACTED], instructions for service of same; |
| 19/12/2012 | 2.40 | Christopher Stanek | [REDACTED]; |
| 20/12/2012 | 0.50 | Nate Appleton | Attending at Commercial List re filing documents; |
| 20/12/2012 | 0.40 | Katie Parent | Preparing affidavit of service with respect to service of Factum and Brief of Authorities; arrange for filing with the Commercial List; [REDACTED]; |
| 20/12/2012 | 0.10 | Christopher Stanek | Received and reviewed correspondence from Justice Brown re start time of motion; |
| 21/12/2012 | 4.50 | Cliff Prophet | Preparation for and attendance at motion to lift stay re Trisura construction lien action; |
| 21/12/2012 | 4.80 | Christopher Stanek | Preparation for and attendance at motions court re Trisura motion to lift stay of proceedings; [REDACTED]; received and reviewed correspondence from J. MacLellan re trial record; received and reviewed correspondence [REDACTED]; [REDACTED] received and reviewed correspondence [REDACTED]; |
| 27/12/2012 | 1.00 | Cliff Prophet | Review of decision; review of order; [REDACTED] |

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errors and omissions excluded

December 31, 2012
 INVOICE: 17642529

| Date | Hours | Timekeeper | Description |
|------------|-------|--------------------|---|
| 27/12/2012 | 0.80 | Christopher Stanek | Received and reviewed correspondence from Superior Court re Reasons of Brown, J.; received and reviewed correspondence from R. Jaipargas re draft order; e-mail to R. Jaipargas; [REDACTED] and reviewed correspondence from R. Jaipargas; [REDACTED] received and reviewed correspondence from R. Jaipargas; response to R. Jaipargas; |
| 28/12/2012 | 1.90 | Christopher Stanek | Preparation for and attendance at 9:30 appointment to settle Order of Brown, J.; [REDACTED] received and reviewed correspondence [REDACTED] |

Total Fees for Professional Services \$31,632.00

DISBURSEMENTS

Taxable Costs

| | |
|------------------------------------|-----------------|
| Copying | \$428.00 |
| Scanning Service | \$15.00 |
| Binding | \$103.45 |
| Colour Copy Recoveries | \$138.00 |
| Courier | \$33.76 |
| Conference Call Expenses | \$4.30 |
| Total Taxable Disbursements | <u>\$722.51</u> |

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errors and omissions excluded

December 31, 2012
INVOICE: 17642529

Remittance Copy

Client: 90669 Deloitte & Touche LLP
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$36,560.60

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)

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errors and omissions excluded

TAB B

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

February 22nd, 2013

A handwritten signature in black ink, appearing to read "C. Lupton", is written over a horizontal line.

A COMMISSIONER FOR TAKING OATHS

LEGAL COSTS SUMMARY

| NAME | TITLE | YEAR OF CALL | HOURLY RATE | TOTAL HOURS |
|--------------------|--------------------|--------------|-------------|-------------|
| Harry VanderLugt | Partner | 1972 | \$675 | 10.9 |
| | | | \$700 | 28.0 |
| David Tang | Partner | 1990 | \$685 | 2.0 |
| | | | \$705 | 23.8 |
| Cliff Prophet | Partner | 1993 | \$725 | 24.9 |
| | | | \$750 | 71.4 |
| Chris Stanek | Partner | 2002 | \$585 | 95.9 |
| Heather Gray | Senior Associate | 2004 | \$525 | 1.9 |
| Cameron Paulikot | Senior Associate | 2005 | \$360 | 29.7 |
| Leila Burden Nixon | Associate | 2005 | \$505 | .9 |
| Vukica Djuric | Associate | 2010 | \$370 | 1.7 |
| Lindsay J. Wong | Associate | 2011 | \$330 | 34.7 |
| Haddon Murray | Associate | 2012 | \$330 | 5.6 |
| Brian T. Parker | Registered Planner | N/A | \$500 | 3.1 |
| Kelby Carter | Student | N/A | \$225 | 7.0 |
| Nate Appleton | Student | N/A | \$225 | .5 |
| Katie Parent | Law Clerk | N/A | \$300 | 5.1 |
| Hilary Chancey | Paralegal | N/A | \$215 | 0.5 |
| | | | \$220 | 2.5 |
| Lina Santos | Conveyancer | N/A | \$275 | 2.0 |
| Michael Lay | Conveyancer | N/A | \$275 | 0.3 |
| Cathy Ridout | Law Clerk | N/A | \$270 | 0.2 |

| | | | | |
|--------------------|-----------|-----|-------|--------------|
| Sandra Ripley | Paralegal | N/A | \$305 | .2 |
| Total Hours | | | | 352.8 |

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

PEOPLES TRUST COMPANY
(Applicant)

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY
(Respondent)

ONTARIO
SUPERIOR COURT OF JUSTICE
(PROCEEDING COMMENCED AT TORONTO)

AFFIDAVIT OF CHRISTOPHER STANEK
(sworn February , 2013)

Gowling Lafleur Henderson LLP
Barristers and Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
TORONTO, Ontario
M5X 1G5

Cliff Prophet
LSUC No.: 34845K

Telephone: (416) 862-3509
Facsimile: (416) 862-7661

Solicitors for the Receiver,
Deloitte & Touche Inc.

PEOPLES TRUST COMPANY

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Applicant

Respondent

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

Proceeding Commenced at **TORONTO**

**MOTION RECORD - VOLUME I
(Returnable February 28, 2013)**

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 & Touche Inc., in its capacity as court
appointed receiver and manager of Rose of Sharon
(Ontario) Retirement Community