

2019

Hfx No. 494188

Supreme Court of Nova Scotia
In Bankruptcy and Insolvency

IN THE MATTER OF: the Receivership of Civic Homes Limited

Between:

Royal Bank of Canada

Applicant

-and-

Civic Homes Limited

Respondent

AFFIDAVIT OF JAMES FORAN

I, James Foran, make oath and give evidence as follows:

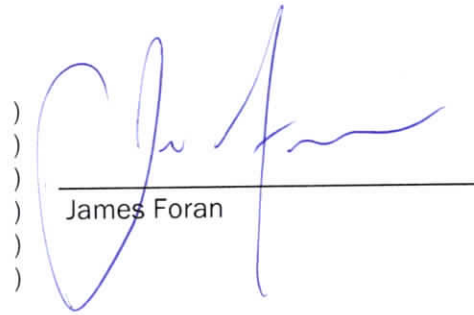
1. I am a Senior Vice President with Deloitte Restructuring Inc., the Receiver (the "Receiver").
2. I have personal knowledge of the evidence sworn to in this affidavit except where otherwise stated to be based on information or belief.
3. I state, in this affidavit, the source of any information that is not based on my own personal knowledge, and I state my belief of the source.
4. Attached hereto as Exhibit "A" is a true copy of the detailed invoices (the "Invoices") issued by the Receiver for fees and disbursements incurred by the Receiver in the course of the proceedings between April 30, 2020 and January 31, 2021 (the "Appointment Period"). The total fees charged by the Receiver during the Appointment Period were \$87,873.50, plus expenses and disbursements in the amount of \$4,926.47, plus Harmonized Sales Tax (HST) in the amount of \$13,919.99 for a total of \$106,719.96.
5. The Invoices are a fair and accurate description of the services provided and the amounts charged by the Receiver. To the best of my knowledge, the rates charged by the Receiver throughout the course of the Appointment Period are comparable to those charged in the Nova Scotia market for the provision of similar services.
6. I make the affidavit in support of a motion by the Receiver, Deloitte Restructuring Inc., for, among other things, approval of the fees and disbursements of the Receiver.

Form 39.08

SWORN TO before me on February 18,
2021 at Halifax, Nova Scotia.



GAVIN D. E. MACDONALD
A Barrister of the Supreme
Court of Nova Scotia

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James Foran

2019

Hfx No. 494188

This is Exhibit "A" referred to in the Affidavit of James Foran sworn before me on the 18th day of February, 2021.

A handwritten signature in blue ink, appearing to read 'G. MacDonald', is written over a horizontal line.

Signature

GAVIN D. E. MACDONALD
A Barrister of the Supreme
Court of Nova Scotia



Invoice 8001226746

Deloitte Restructuring Inc.

Bay Adelaide Centre

8 Adelaide Street West, Suite 200

Toronto ON M5H 0A9

ATTN: David Savoie
Royal Bank of Canada
700 - 1871 Hollis Street
Halifax NS B3J 0C3
Canada

Tel: (416) 601-6150

Fax: (416) 601-6151

www.deloitte.ca

Date: June 09, 2020

Client No.: 1136959

WBS#: ROY00409

Engagement Partner: Philip Reynolds

HST Registration : 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of Civic Homes Limited including, but not limited to the following:

- (i) Preparation and mailing statutory notices;
- (ii) Discussions with tenant and signing of new leases;
- (iii) Discussions with Stewart McKelvey and RBC; and
- (iv) Preparation of Court Report

Sales Tax

HST applicable	27,217.00
Administrative Expense	816.51
	<hr/>
HST at 15.00%	4,205.03
	<hr/>
Total Amount Due (CAD)	32,238.54

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

Deloitte

Summary of Fees

For the period May 1, 2020 to May 31, 2020

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Vice President	18.4	405.00	7,452.00
Kurt Macleod	Manager	33.2	325.00	10,790.00
Colleen O'Brien	Manager	2.5	200.00	500.00
Jean Legault	Senior Associate	33.9	250.00	8,475.00
Total:		88.0		27,217.00

Date	Name	Hours	Descriptions
5/1/2020	Foran, James	3.6	review of Court Order and discuss same with Sara Scott of Stewart McKelvey; review of insurance policy and telephone calls and correspondence to Hub International; emails to/from RBC re: bank account; t/c with Matthew Moir; conference call with RBC and SM
5/1/2020	Macleod, Kurt	2.5	Drafting correspondence, calls to existing tenants, tc with RBC and SM.
5/4/2020	Foran, James	1.7	correspondence with RBC, emails to/from Carolyn Boutout at Hub International re: insurance; review of website preamble and submit documentation for upload; discuss interested party list with team; emails to/from Stewart McKelvey; t/c with Cox
5/4/2020	Legault, Jean	4.1	T/c with Colleen O'Brien to discuss S245 and other deliverables; work on marketing documents for sale of Land; work on S245(1) letter and letter to creditors
5/4/2020	Macleod, Kurt	5.0	calls with Mohsen, calls with tenants, review of books and records.
5/5/2020	Foran, James	1.8	emails and telephone conversation with Maurice Chiasson re: HRM and DA; discussions with Kurt MacLeod; conference call with tenants
5/5/2020	Legault, Jean	1.6	Creditor list review for s245(1) letter
5/5/2020	Macleod, Kurt	4.0	Review of lease agreements, call with tenants, call with mohsen.
5/5/2020	O'Brien, Colleen	1.0	Work on s245(1) and s246(1) report
5/6/2020	Legault, Jean	1.4	Work on letters to HRM and Halifax Water; work on S245(1) and Creditor listing; work on tenant request list; t/c with Colleen O'Brien to discuss Civic creditor list
5/6/2020	Foran, James	0.6	review interested party list; s245 notice; internal discussions; review of emails from tenants re: deficiencies
5/7/2020	Legault, Jean	0.2	Work on updating list of requests from tenants
5/7/2020	Foran, James	0.9	emails and telephone calls with Kurt MacLeod re: administrative issues of estate; review of s245 notice and changes to transmittal letter
5/7/2020	Macleod, Kurt	3.5	review 245 notices/letters, preparation of letters to HRM and HRM water.

Date	Name	Hours	Descriptions
5/8/2020	Foran, James	0.7	internal discussions re: s245 notice; emails to/from legal counsel re: Court motion by Civic; t/c with advisor re: approach to HRM on extending DA
5/8/2020	Macleod, Kurt	3.0	release of 245 notices, tc with Muarice and Sara at SM. review of materials filed by Matthew Moir.
5/8/2020	O'Brien, Colleen	1.0	Assist with creditor mailout of s245(1) and s246(1) Notice and efile to the OSB
5/11/2020	Foran, James	0.5	discuss tenant issues with Kurt MacLeod; emails to/from Gavin MacDonald and secured creditors
5/11/2020	Macleod, Kurt	2.0	Phone calls with the tenants to discuss issues and new lease agreements.
5/12/2020	Legault, Jean	4.7	Work on teaser/sales package; update made to list of potential buyers for Land; creating new leases for rented townhouses
5/12/2020	Foran, James	0.6	discuss tender package process with Kurt MacLeod and Jean Legault; discuss tenant issues with Kurt MacLeod
5/13/2020	Legault, Jean	2.8	Creating and researching potential contractors to address maintenance requests; t/c with Kurt MacLeod for review of teaser and package, maintenance requests, and townhouse leases; updating leases for review comments from Kurt MacLeod; researching pest control providers in Halifax to address tenant maintenance requests
5/13/2020	Foran, James	1.2	discussions with Kurt MacLeod and review of receivership funding schedule; correspondence with HUB International re: insurance; conference call with David Savoie of RBC
5/13/2020	Macleod, Kurt	3.5	Drafting of estate budget, tc with RBC, review of teaser and sales process documents.
5/14/2020	Macleod, Kurt	3.0	Drafting of Court Report. Review of new lease agreements and correspondence with the tenants.
5/15/2020	Foran, James	1.3	discuss file administration with Kurt MacLeod and Colleen O'Brien; review of marketing collateral prepared by Jean Legault
5/15/2020	Macleod, Kurt	0.5	Sending lease agreements to the tenants.
5/19/2020	Foran, James	1.1	t/c with Jean Legault re: tender package queries, addresses for tender package, t/c with Sara Scott of Stewart McKelvey re: Court hearing; discuss tenant meeting with Kurt MacLeod
5/19/2020	Macleod, Kurt	4.5	Drafting of Civic court report, visit to the property, discussions with tenants.
5/19/2020	Legault, Jean	2.6	T/c with Kurt MacLeod to discuss review notes on teaser/package; amending teaser package for photos and other review points from James Foran review; drafting master list of recipients for teaser documents
5/20/2020	Foran, James	1.2	First Report of Receiver
5/20/2020	Legault, Jean	5.4	Amending and researching master list of recipients of teaser for sale of land; t/c made to potential recipients of teaser to ensure interest for sale

Date	Name	Hours	Descriptions
5/20/2020	O'Brien, Colleen	0.5	Prepare Letter to CRA to set up HST account
5/21/2020	Macleod, Kurt	1.0	Discussions with Jean Legault, call with Mohsen T.
5/21/2020	Foran, James	2.1	First Report of Receiver, discuss interested party list with Jean Legault; discuss HRM issue with Kurt MacLeod
5/21/2020	Legault, Jean	4.1	T/c made to potential recipients of teaser to ensure interest for sale; amending land sales package for review notes from Kurt MacLeod and pictures of property; researching and t/c to service providers for electrical work and exterminators to address tenant requests; initial draft of transmittal letter
5/22/2020	Foran, James	0.7	First Report of Receiver
5/22/2020	Macleod, Kurt	0.2	Call to Strong and Associates.
5/25/2020	Legault, Jean	2.0	Finalizing target list in excel
5/26/2020	Macleod, Kurt	0.5	Pickup rent cheque from tenant.
5/26/2020	Foran, James	0.4	email correspondence to/from SM and RBC re: proposed sales process and interested party list; discussions with engagement team
5/27/2020	Legault, Jean	1.5	Getting quotes for Exterminators and Electricians
5/28/2020	Legault, Jean	1.0	T/c with Exterminators and Electricians for tenant maintenance requests
5/29/2020	Legault, Jean	2.5	Creating banner ad for Insolvency Insider; Summarizing exterminator/electrician options available
Total		88.0	



Invoice 8001387920

Deloitte Restructuring Inc.

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Canada

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

Date: October 01, 2020
Client No.: 1136959
WBS#: ROY00409
Engagement Partner: Philip Reynolds

HST Registration : 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of Civic Homes Limited including, but not limited to the following:

- (i) Preparation of First Report of the Receiver and attendance at Court hearing;
- (ii) Discussions with legal counsel and staff at HRM regarding an extension request to the Development Agreement;
- (iii) Execution of the sales process and discussions with interested parties; and
- (iv) Resolution of various tenant issues.

Please see attached appendix.

HST applicable 24,810.00

Expense

HST applicable 621.85

Administrative Expense 744.30

Sales Tax

HST at 15.00% 3,926.42

Total Amount Due (CAD) 30,102.57

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Deloitte

Summary of Fees

For the period June 1, 2020 to July 31, 2020

Professional	Position	Hours	Hourly Rate	Fees
Ryan Adlington	Partner	1.50	520.00	780.00
James Foran	Vice President	16.0	405.00	6,480.00
Kurt Macleod	Manager	48.0	325.00	15,600.00
Colleen O'Brien	Manager	0.5	200.00	100.00
Jean Legault	Senior Associate	7.4	250.00	1,850.00
Total:		73.40		24,810.00

Expense Type	Expense Amount
Change Locks	82.50
Miscellaneous	539.35
	621.85

Date	Name	Hours	Descriptions
6/1/2020	Legault, Jean	1.5	Coordination of quotes RE electrical / exterminator work
6/3/2020	Macleod, Kurt	1.0	Arranging for locksmith to change locks at unit 36.
6/4/2020	Foran, James	0.6	Discuss changes to Court Report and discuss same with Kurt MacLeod
6/4/2020	Macleod, Kurt	5.0	Review of court reports, advertising materials, and tender packages.
6/4/2020	Legault, Jean	1.0	Calls made and reminders sent to electrical service provider / exterminator
6/4/2020	Legault, Jean	0.6	Catch-up meeting with Kurt Macleod
6/5/2020	Foran, James	2.1	review changes to Court report; review of initial order and discuss ability to bankrupt Civic with Stewart McKelvey
6/5/2020	Macleod, Kurt	2.0	Correspondence with tenants, review of advertising and discussion with Jean Legault regarding electrician and pest control.
6/5/2020	Legault, Jean	0.3	Re-work of Advertisement from Kurt MacLeod comments
6/8/2020	Adlington, Ryan	1.5	QAR
6/8/2020	Legault, Jean	0.6	Telephone call to scheduler at Electrical Service provider
6/8/2020	Macleod, Kurt	2.0	Discussion with Jean Legault, call with tenants.
6/9/2020	Legault, Jean	2.2	Drafting application form for development agreement amendment; t/c with Kurt MacLeod to discuss development agreement; drafting letter to HRM for amendment of development agreement; scheduling exterminator to address tenant requests
6/10/2020	Foran, James	0.7	conference call with Stewart McKelvey re: Court, email correspondence with Gavin MacDonald
6/10/2020	Macleod, Kurt	2.0	Inspection of unit 36, discussion with RBC and legal counsel.
6/11/2020	Legault, Jean	0.4	Email communication with Electrical service provider/tenants; T/c with Kurt MacLeod to discuss inspections
6/15/2020	Foran, James	0.3	Review of documents received from Matthew Moir

Date	Name	Hours	Descriptions
6/15/2020	Macleod, Kurt	2.5	Pickup of microwave for unit 34, updating receivership budget, correspondence with tenants and trades.
6/16/2020	Macleod, Kurt	1.5	Review of security opinion, edits to court report following legal counsel review.
6/16/2020	Foran, James	1.8	Review legal opinion from Cox and Palmer, review filings from Matthew Moir
6/18/2020	Legault, Jean	0.1	T/c to electrician to confirm and discuss appointment
6/18/2020	Macleod, Kurt	1.0	Coordinating trades on site, dropping of microwave.
6/19/2020	Macleod, Kurt	1.0	Adjustments to court report following receipt of security opinion.
6/19/2020	Foran, James	0.5	Discuss updated Court Report
6/22/2020	Foran, James	0.6	Emails and discussions with Kurt MacLeod re: tenant and other matters; correspondence with legal counsels
6/23/2020	Foran, James	0.3	Emails to/from legal counsel
6/23/2020	Macleod, Kurt	1.5	Correspondence with Tenants, picking up signed lease at the development, edits to court documents and materials. Correspondence with Stewart McKelvey.
6/25/2020	O'Brien, Colleen	0.5	Estate Administration update Statement of Receipts and Disbursements
6/25/2020	Foran, James	0.8	Review final report for July 6 Court hearing
6/25/2020	Macleod, Kurt	2.0	Finalizing court documents.
6/26/2020	Foran, James	0.4	Discuss proposed changes to report with Kurt MacLeod
6/26/2020	Macleod, Kurt	1.0	TC with James and legal counsel regarding court application.
6/29/2020	Foran, James	1.2	Discussions with Kurt MacLeod; calls with Gavin MacDonald, conference call with Sara Scott and Gavin MacDonald, emails
6/29/2020	Macleod, Kurt	4.0	Discussions regarding sale process order, dealing with broken refrigerator at unit 38.
6/30/2020	Foran, James	0.9	Various discussions with legal counsel, review of documents filed by Matthew Moir, internal discussions with Kurt MacLeod
6/30/2020	Macleod, Kurt	2.0	Review of correspondence from various counsels, discussions with legal counsel regarding letter from Matthew Moir.
7/6/2020	Foran, James	1.7	Prepare for and attend two Court call hearings, review of materials ahead of call, discussions with Gavin MacDonald, internal emails on sales process
7/6/2020	Macleod, Kurt	2.5	Civic court hearing, dealing with issues in Unit 38, taking cheques to Purolator.
7/7/2020	Legault, Jean	0.3	T/c with Kurt MacLeod regarding mass email for sales process
7/7/2020	Foran, James	0.5	Telephone discussion with Nicole Power and provide estate documentation; discussions with Kurt MacLeod
7/7/2020	Macleod, Kurt	3.5	Calls into HRM. Final review and placing ads for sales process. Putting documents on website, review of HRM application notes from Cox and Palmer.
7/8/2020	Macleod, Kurt	1.0	Sales process admin work dealing with fridge at unit 38.

Date	Name	Hours	Descriptions
7/9/2020	Foran, James	0.8	Discussions with Kurt MacLeod re: HRM, review final correspondence to interested parties
7/9/2020	Macleod, Kurt	2.5	Sales process administration relating to advertisements.
7/10/2020	Macleod, Kurt	1.0	Sales process administration.
7/13/2020	Foran, James	0.3	Correspondence with interested parties, update from HRM and discuss with Kurt MacLeod
7/13/2020	Macleod, Kurt	1.0	Civic homes sales process admin.
7/14/2020	Foran, James	0.3	Correspondence from interested parties
7/15/2020	Foran, James	0.4	Discussions with Kurt MacLeod and interested parties
7/15/2020	Macleod, Kurt	3.0	TC with potential purchasers, preparation of borrowing certificate.
7/16/2020	Macleod, Kurt	2.0	Civic sale process administration. Sending questions to HRM.
7/17/2020	Foran, James	0.7	Discussions with Kurt MacLeod, review of email correspondence, Receiver's certificate
7/23/2020	Legault, Jean	0.4	Email response sent to FH Development for tender package
7/24/2020	Foran, James	0.3	Interested parties communication and review list to date
7/28/2020	Macleod, Kurt	2.0	Correspondence with HRM, David Savoie and tenants regarding repairs.
7/29/2020	Foran, James	0.3	Discuss HRM issue with Kurt MacLeod, update on interested parties
7/29/2020	Macleod, Kurt	1.0	TC with Garage door repair and Channa Bromley.
7/30/2020	Foran, James	0.5	Discuss status of interested parties and tenant issues with Kurt MacLeod and Jean Legault
Total		73.4	



Invoice 8001449242

Deloitte Restructuring Inc.

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Date: November 10, 2020
Client No.: 1136959
WBS#: ROY00409
Engagement Partner: Philip Reynolds

HST Registration : 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of Civic Homes Limited including, but not limited to the following:

- (i) administration of the court approved sale process;
- (ii) discussions with legal counsel and secured creditors;
- (iii) preparation of the Receiver's second report and supporting documentation; and
- (iv) holding discussion with tenants and other property management activities.

Please see attached appendix.

HST applicable 15,795.50

Expense

HST applicable 1,668.43
Administrative Expense 473.87

Sales Tax

HST at 15.00% 2,690.67

Total Amount Due (CAD) 20,628.47

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



Summary of Fees

For the period August 6, 2020 to September 28, 2020

Professional	Position	Hours	Hourly Rate	Fees
Jorden Sleeth	Partner	1.5	520.00	780.00
James Foran	Senior Vice President	14.6	405.00	5,913.00
Kurt Macleod	Vice President	24.7	325.00	8,027.50
Fadzayi Mavhunga	Manager	0.7	250.00	175.00
Jean Legault	Senior Associate	3.6	250.00	900.00
Total:		45.10		15,795.50

Expense Type	Expense Amount
Postage	3.24
Miscellaneous	1,665.19
	1,668.43

Date	Name	Hours	Descriptions
10-08-20	Foran, James	0.3	Discussions with interested parties and review of LOI's
10-08-20	Legault, Jean	1.0	Various Telephone call with Jamie Miles RE parcel purchase
11-08-20	Foran, James	0.8	Discussion with interested party, review of RBC debt position and emails with Stewart McKelvey and RBC
11-08-20	Legault, Jean	0.6	Telephone call with Jamie Miles to discuss parcel purchase
12-08-20	Legault, Jean	1.2	Research and Calls to various general contractors for work on units
13-08-20	Legault, Jean	0.4	Correspondence with General contractor RE work on units
13-08-20	Macleod, Kurt	2.5	Emails to tenants, call with Tom Carpenter, general expense admin.
14-08-20	Macleod, Kurt	1.0	Correspondence with tenants, organizing site visit with interested party.
18-08-20	Foran, James	0.5	Discussions with Gavin MacDonald re: security of Loon Lake and Dexter
19-08-20	Macleod, Kurt	1.0	Dropping off documents at HRM. Discussion with Gavin MacDonald re: Loon Lake/Dexter security
21-08-20	Legault, Jean	0.4	Telephone call and communications with Jamie Miles RE LOI.
24-08-20	Foran, James	0.4	Review of received tenders and emails to/from Gavin MacDonald
25-08-20	Foran, James	1.0	Review of all offers received and provide package to Gavin MacDonald, review of legal opinions of Cox and draft memo to file on offers and next steps
26-08-20	Foran, James	2.8	Review of offers received and discuss same with Gavin MacDonald of Cox and Palmer along with potential Court hearing date, memo on offers to file
26-08-20	Macleod, Kurt	0.7	Meeting with Gavin MacDonald to discuss offers received.
27-08-20	Foran, James	2.1	Memo to file re: SISP, offers and recommendations, share with Gavin MacDonald and make changes, prepare for internal QA, discuss Court dates with Gavin MacDonald

Date	Name	Hours	Descriptions
28-08-20	Macleod, Kurt	1.0	Estate administration, dealing with cheques, picking up deposit for sale process.
28-08-20	Foran, James	0.6	Court dates with Gavin MacDonald, internal discussions on offers with Kurt MacLeod and Jorden Sleeth
31-08-20	Foran, James	0.8	Discussion with Jorden Sleeth of SISP memo and make minor changes, emails to/from Gavin MacDonald re: Court date and next steps, emails to stakeholders
31-08-20	Macleod, Kurt	1.0	Call with Gavin MacDonald to discuss next steps.
01-09-20	Foran, James	0.7	Participate in conference call with RBC, Stewart McKelvey and Cox re: SISP; review of correspondence to offers
01-09-20	Macleod, Kurt	1.5	Call with RBC and legal counsel, pick up cheque at development property.
01-09-20	Mavhunga, Fadzayi	0.7	Drafting tender acceptance/rejection letters
02-09-20	Foran, James	0.5	Review letters to offerors, discuss procedures with Gavin MacDonald and Kurt MacLeod, email to David Savoie at RBC re: LC
02-09-20	Macleod, Kurt	0.5	Drafting sale process letters.
03-09-20	Foran, James	0.5	Outline of Court Report
08-09-20	Foran, James	0.4	Discussions with Gavin MacDonald re: notice to debtor; discuss outline of Court Report with Kurt MacLeod
09-09-20	Macleod, Kurt	1.0	Dealing with smoke issue Unit 36.
10-09-20	Macleod, Kurt	2.0	Drafting second report of the receiver, dealing with dryer vent issues at development property.
14-09-20	Macleod, Kurt	3.0	Drafting second report of the receiver and confidential supplement. Dealing with garage door issue at Unit 32.
15-09-20	Foran, James	1.2	Review of Court Report
16-09-20	Foran, James	0.7	Court Report
16-09-20	Macleod, Kurt	4.0	Processing James Foran's edits to the second report and confidential addendum, re-drafting portions of the second report. Discussions with James Foran.
17-09-20	Sleeth, Jorden	1.5	Review draft court report and confidential summary (QA review).
17-09-20	Macleod, Kurt	2.0	Finalizing second report draft and confidential supplement.
21-09-20	Macleod, Kurt	0.5	Correspondence with HRM.
22-09-20	Foran, James	0.4	Telephone call with Gavin MacDonald re: discussion with Dexter and Second Report of Receiver, review proposed changes and discuss same with Gavin MacDonald and Kurt MacLeod
23-09-20	Foran, James	0.3	Final changes to reports
23-09-20	Macleod, Kurt	1.0	Finalize second court report.
24-09-20	Foran, James	0.3	Estate discussions with Gavin MacDonald
24-09-20	Macleod, Kurt	1.0	Review of appendixes for second court report.
28-09-20	Macleod, Kurt	1.0	Review of HRM amendment and emails to Gavin MacDonald.

Date	Name	Hours	Descriptions
28-09-20	Foran, James	0.3	Review and comments on interim Receipts and Disbursements
Total		45.1	



Invoice 8001476475

Deloitte Restructuring Inc.

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

Date: November 25, 2020
Client No.: 1136959
WBS#: ROY00409
Engagement Partner: Philip Reynolds

HST Registration : 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of Civic Homes Limited including, but not limited to the following:

- (i) preparing for and attending October 13, 2020 Court hearing;
- (ii) holding various discussions with legal counsel, RBC, and the Court approved purchaser; and
- (iii) completing closing activities relating to the sale of Civic's assets.

Please see attached appendix.

Sales Tax

HST applicable	6,036.00
Administrative Expense	181.08
HST at 15.00%	<u>932.56</u>
Total Amount Due (CAD)	<u>7,149.64</u>

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

Deloitte

Summary of Fees

For the period October 1, 2020 to October 31, 2020

Professional	Position	Hours	Hourly Rate	Fees
Hartley Bricks	Partner	0.3	520.00	156.00
James Foran	Senior Vice President	8.5	405.00	3,442.50
Kurt Macleod	Vice President	7.5	325.00	2,437.50
Total:		16.3		6,036.00

Date	Name	Hours	Descriptions
01-10-20	Macleod, Kurt	1.00	Preparation of final court documents.
01-10-20	Foran, James	0.50	Review of various orders provided by Cox and Palmer, finalize Second Report of Receiver.
05-10-20	Macleod, Kurt	1.00	Review of proposed Halifax Regional Municipality ("HRM") amending agreement; send the same to HRM.
07-10-20	Foran, James	0.20	Telephone discussion with Gavin MacDonald.
07-10-20	Macleod, Kurt	1.00	Telephone call with RBC contact regarding property; call with Halifax Water regarding meter.
08-10-20	Macleod, Kurt	1.00	Review of documents filed by Matthew Moir.
08-10-20	Foran, James	0.40	Discuss proposed correspondence from Matthew Moir with Gavin MacDonald.
09-10-20	Foran, James	0.40	Review of correspondence received from Matthew Moir and discuss same with Gavin MacDonald; discussion with Maurice Chiasson.
13-10-20	Foran, James	1.50	Prepare for and attend Court hearing; subsequent discussions with Cox and Palmer; next step email to engagement team.
19-10-20	Foran, James	0.20	Discuss letter to tenants.
20-10-20	Foran, James	0.40	Discussions with engagement team on closing matters.
21-10-20	Bricks, Hartley	0.30	Discussions with James Foran re: Letter of Credit and marshalling
21-10-20	Foran, James	0.90	Review of marshalling precedent and emails to Gavin MacDonald; discuss same with Hartley Bricks.
26-10-20	Foran, James	0.50	Email to Cox and Palmer re: closing date.
27-10-20	Foran, James	0.90	Review of estate finances and discuss leases and property tax payments with Kurt MacLeod and Colleen O'Brien; review of Cox and Palmer proposed adjustments; correspondence with Cox and Palmer on closing.
28-10-20	Macleod, Kurt	1.00	Preparing documents for sale closing (leases, etc.).
28-10-20	Foran, James	0.80	Internal discussions and correspondence to/from Cox and Palmer re: closing matters.
29-10-20	Macleod, Kurt	2.00	Drafting letter to tenants; reviewing closing adjustments from Cox and Palmer.

Date	Name	Hours	Descriptions
29-10-20	Foran, James	1.30	Attend Cox and Palmer to sign closing documents and discuss next steps in the estate including providing Cox and Palmer with a copy of letter of credit and discussion of RBC making a claim under said letter of credit.
30-10-20	Macleod, Kurt	0.50	Correspondence to vendors regarding transaction closing.
30-10-20	Foran, James	0.50	Closing activities; correspondence with purchaser legal counsel and Cox and Palmer.
Total		16.30	



Invoice 8001586851

Deloitte LLP

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Date: February 02, 2021
Client No.: 1136959
WBS#: ROY00409
Engagement Partner: Philip Reynolds

HST Registration : 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of Civic Homes Limited including, but not limited to the following:

- (i) Work related to closing the sale to Loon Lake Developments Limited
- (ii) Efforts related to recovery of vehicle; and
- (iii) Work relating to Court hearing including distribution to secured creditors

Please see attached appendix.

Sales Tax

HST applicable	10,777.50
Administrative Expense	323.33
HST at 15.00 %	<u>1,665.12</u>
Total Amount Due (CAD)	<u>12,765.95</u>

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



Summary of Fees

For the period November 1, 2020 to Dec 31, 2020

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	13.5	405.00	5,467.50
Kurt Macleod	Vice President	12.0	325.00	3,900.00
Colleen O'Brien	Manager	4.5	200.00	900.00
Lucas Keeping	Analysis	2.7	150.00	405.00
Beverly Gallagher	Administration	1.4	75.00	105.00
Total:		34.10		10,777.50

Date	Name	Hours	Descriptions
02-11-20	Gallagher, Beverly	0.20	Proof letter to HRM re sale of Loonview properties.
02-11-20	Foran, James	1.30	Prepare for and participate in conference call with RBC and Stewart McKelvey; review of marshaling case and discuss principles with Brent Warga; emails to/from Stewart McKelvey; emails to/from Cox and Palmer; emails to/from Purchaser.
02-11-20	Macleod, Kurt	3.00	Correspondence to Archie Hattie Re: asset transition; Telephone call with Royal Bank of Canada regarding letter of credit; Dropping off spare keys to purchaser.
05-11-20	Foran, James	0.50	Discuss marshaling issue and HRM development application with Gavin MacDonald.
05-11-20	Macleod, Kurt	0.50	Telephone call with Archie Hattie.
06-11-20	Foran, James	0.30	Call with Gavin MacDonald.
09-11-20	Macleod, Kurt	0.50	Correspondence with Archie Hattie.
12-11-20	Foran, James	0.20	Discuss HRM application with Kurt MacLeod; email from Gavin MacDonald.
12-11-20	Macleod, Kurt	0.50	Correspondence with HRM re: transfer of application.
13-11-20	Foran, James	0.20	Review and discuss correspondence to HRM with Kurt MacLeod.
13-11-20	Macleod, Kurt	0.50	Drafting correspondence to HRM re: transfer. Providing same to purchaser.
16-11-20	Macleod, Kurt	0.50	Drafting correspondence to Halifax Regional Municipality.
25-11-20	Macleod, Kurt	0.50	Analysis of Lincoln vehicle transaction.
25-11-20	Foran, James	0.90	Prepare for and attend conference call with Gavin MacDonald re: next steps.
26-11-20	Gallagher, Beverly	0.20	Proof & format letter to Matthew Moir re April 2020 motor vehicle transaction.
26-11-20	Macleod, Kurt	0.50	Review and correspondence to Matthew Moir; discussions with James Foran regarding the same.
27-11-20	Foran, James	1.30	Draft correspondence to Matthew Moir re: vehicle transfer; discuss response with Kurt MacLeod and Gavin MacDonald.

Date	Name	Hours	Descriptions
02-12-20	Macleod, Kurt	1.00	Drafting of S.246 report to the OSB.
07-12-20	Foran, James	0.30	Discussions with Gavin MacDonald re: vehicle.
08-12-20	Gallagher, Beverly	1.00	Proof and format Receiver's Interim Report; letter to David Savoie and letter to Matthew Moir.
08-12-20	Foran, James	0.50	Review of s246 report to OSB.
09-12-20	Foran, James	0.90	Correspondence and claim form relating to proposed distribution order.
09-12-20	O'Brien, Colleen	1.00	Civic 246(2) notice.
14-12-20	Foran, James	0.20	Vehicle discussion with Gavin MacDonald and arrange appraisal.
16-12-20	Foran, James	0.30	Correspondence from Castle Appraisals and discuss same with Kurt MacLeod; email to legal counsel.
16-12-20	Macleod, Kurt	0.50	Telephone call with Castle Appraisals.
17-12-20	Foran, James	2.10	Correspondence to secured creditors re: claim process, correspondence to RBC re: update on LC claim, review of estate finances; Court report.
18-12-20	Foran, James	1.00	Email correspondence from Dexter; email correspondence to/from Stewart McKelvey re: collection of LC; discussions with Gavin MacDonald; outline of Court report.
18-12-20	O'Brien, Colleen	2.50	Cheque disbursements; estate financial position; discuss payments with Kurt; prepare letter to Halifax Water.
18-12-20	Macleod, Kurt	1.00	Emails to vendors regarding service cut off.
21-12-20	Foran, James	1.00	Court report.
22-12-20	Foran, James	1.50	Court report and vehicle update.
23-12-20	O'Brien, Colleen	0.50	Email FCA Insurance and review letter for Kurt.
23-12-20	Foran, James	1.00	Dealing with vehicle issue including discussions with Gavin MacDonald and Kurt MacLeod.
23-12-20	Macleod, Kurt	3.00	Efforts relating to the recovery of 2011 Lincoln MKX.
22-12-20	O'Brien, Colleen	0.50	Prepare simply information for Tax Team to prepare T2.
22-12-20	Keeping, Lucas	2.70	Drafting T2 and WP.
Total		34.10	



Invoice 8001606523

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Date: February 11, 2021
Client No.: 1136959
WBS#: ROY00409
Engagement Partner: Philip Reynolds
HST Registration : 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of Civic Homes Limited including, but not limited to the following:

- (i) work on Court Report for upcoming Court appearance including update to proposed distribution schedule;
- (ii) discussions with Cox and Palmer;
- (iii) completion of corporate tax return; and
- (iv) estate disbursements.

Please see attached appendix.

Sales Tax

HST applicable	3,237.50
Administrative Expense	97.13
HST at 15.00 %	<u>500.19</u>
Total Amount Due (CAD)	<u>3,834.82</u>

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



Summary of Fees

For the period January 4, 2021 to January 28, 2021

Professional	Position	Hours	Hourly Rate	Fees
James Foran	Senior Vice President	3.0	520.00	1,560.00
Kurt Macleod	Vice President	0.5	405.00	202.50
Trevor Burry	Vice President	1.0	405.00	405.00
Colleen O'Brien	Manager	4.0	200.00	800.00
Lucas Keeping	Analysis	1.8	150.00	270.00
Total:		10.30		3,237.50

Date	Name	Hours	Descriptions
04-01-21	Foran, James	0.50	Email correspondence with Gavin MacDonald re: HST on property sale, Court report.
04-01-21	O'Brien, Colleen	0.50	Prepare bill of sale for vehicle.
05-01-21	Foran, James	0.50	Work on Court report
05-01-21	Macleod, Kurt	0.50	Review of bill of sale, sending same to Lumitech.
07-01-21	O'Brien, Colleen	1.00	Estate administration: bank deposit and prepare disbursement cheques.
08-01-21	Foran, James	0.50	Court report.
21-01-21	O'Brien, Colleen	0.50	Respond to email from Tax team regarding T2 and provide information.
21-01-21	Foran, James	0.50	Review of estate finances and secured claims.
22-01-21	Foran, James	0.50	Provide estate finances worksheet to Gavin MacDonald and discuss same and outline of Court report and proposed orders.
28-01-21	Foran, James	0.50	Correspondence to Andrew Inch at Dexter.
28-01-21	O'Brien, Colleen	2.00	Review and prepare summary for Kurt related to Halifax Water invoices and Nova Scotia Power invoices.
06-01-21	Burry, Trevor	1.00	Civic corporate tax return review.
06-01-21	Keeping, Lucas	0.50	Call with Trevor going over review notes.
11-01-21	Keeping, Lucas	1.30	Going through Trevor's Notes, updating the file, and sending Colleen an email with tax questions.
Total		10.30	