

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

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

**MOTION RECORD
(Returnable 26 January, 2023)**

Date: 23 January 2023

GOWLING WLG (CANADA) LLP
Barristers and Solicitors
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Lawyers for the Receiver

TO: SERVICE LIST

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

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

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TAB 1

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

NOTICE OF MOTION

Deloitte Restructuring Inc. (the “**Receiver**”, in its capacity as receiver of the assets, property and undertaking of the Respondent, will make a Motion to a Judge of the Ontario Superior Court of Justice (Commercial List) on 26 January 2023 at 12:30 am or as soon after that time as the Motion can be heard, via Zoom.

PROPOSED METHOD OF HEARING: The Motion is to be heard via videoconference.

THE MOTION IS FOR

1. Orders substantially in the form attached as **Schedules A** and **B** approving the actions and conduct of the Receiver, and the fees and disbursements of the Receiver and its legal counsel.
2. Such further and other relief as to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION ARE

1. The grounds set out in the Thirteen Report of the Receiver dated 23 January 2023 and the Supplement to the Thirteenth Report dated 20 January 2023 (together, the “**13th Report**”)
2. Such further and other grounds as counsel may advise and this Honourable Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

1. The 13th Report; and
2. Such further and other evidence as counsel may advise and this Honourable Court may permit.

23 January 2023

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	THURSDAY, THE
)	
JUSTICE OSBORNE)	26 TH DAY OF JANUARY, 2023

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 section 101 of the *Courts of Justice Act*, as amended**

ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed receiver (the “**Receiver**”) of the undertaking, property and assets of Rose of Sharon (Ontario) Retirement Community was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Thirteenth Report of the Receiver dated ## January 2023 (the “**Thirteenth Report**”) and the Supplement to the Thirteenth Report also dated ## January 2023 (the “**Supp Thirteenth Report**”) and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list:

1. **THIS COURT ORDERS AND DECLARES** that the Thirteenth Report and the Supp Thirteenth Report be and are hereby approved, including the actions and activities of the Receiver as described therein.

2. **THIS COURT ORDERS** that the Receiver's Interim Statement of Receipts and Disbursements for the period September 28, 2011 to December 31, 2022 as set out in Appendix "F" to the Thirteenth Report, be and is hereby accepted and approved.

3. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period January 1, 2017 to December 31, 2022 as further described in the Affidavit of Hartley Bricks sworn 18 January 2023, the fees and disbursements of Blaney McMurtry LLP for the period January 1, 2017 to September 30, 2022 as further described in the Affidavit of Chad Kopach sworn 19 January 2023 the fees and disbursements of Gowling WLG (Canada) LLP for the period December 1, 2013 to December 31, 2022 as further described in the Affidavit of Clifton Prophet sworn 23 January 2023, be and are hereby approved.

4. **THIS COURT ORDERS** that the claims by the Receiver against York Health Care Developments Inc. in Court File No CV-12-463472 be and are hereby dismissed without costs.

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

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) THURSDAY, THE
JUSTICE OSBORNE) 26TH DAY OF JANUARY, 2023

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 section 101 of the *Courts of Justice Act*, as amended**

**ORDER
(Approval of Vesting Certificates)**

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed receiver (the “**Receiver**”) of the undertaking, property and assets of Rose of Sharon (Ontario) Retirement Community was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Thirteenth Report of the Receiver dated 23 January 2023 (the “**Thirteenth Report**”) and the Supplement to the Thirteenth Report also dated 23 January 2023 (the “**Supp Thirteenth Report**”) and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list:

1. **THIS COURT ORDERS AND DECLARES** that: (a) Receiver’s actions in completing the Receiver’s Certificates as authorized and directed by paragraph 4 of the Approval and Vesting

Order dated 27 July 2022 (the “**Condo AVO**”) as described in the Thirteenth Report and the Supp Thirteenth Report be and are hereby validated and approved; and (b) the property described in **Appendix A** to the Supp Thirteenth Report and attached as **Schedule A** to this Order (the “Purchased Property”) is vested in the persons identified opposite each person’s name on **Schedule A** (the “**Purchaser**”) as contemplated by the Condo AVO free and clear of the Encumbrances (as defined in the Condo AVO) identified on **Appendix B** to the Supp Thirteenth Report and attached as **Schedule B** to this Order

2. **THIS COURT ORDERS AND DECLARES** that:

- (a) once completed by the Receiver as contemplated by paragraph 4 of the Condo AVO, a Vesting Certificate (as defined by the AVO) constitutes part of the Condo AVO to which it is attached and is an Order of the Superior Court under which the property identified on the Vesting Certificate is vested in the purchaser(s) identified in that Vesting Certificate free and clear of the encumbrances identified in the Vesting Certificate for the purposes of s. 25(2) of the *Land Titles Act*, RSO 1990, c L.5 (the “**LTA**”); and
 - (b) the land registrar shall, without requiring further evidence or proof, make such entries in the register as are necessary to give effect to the Condo AVO and this Order by: (a) reflecting the Purchasers identified on **Schedule A** as the owner of the Purchased Property identified opposite the name of that Purchaser on the **Schedule A**; and (b) deleting and expunging from title to the Purchased Property the Encumbrances identified on **Schedule B** all as required by paragraph 5 of the Condo AVO.
-

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

PEOPLES TRUST COMPANY

-and-

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

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Respondent

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

PROCEEDING COMMENCED AT
TORONTO

ORDER

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COMMUNITY**

Applicant

Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

NOTICE OF MOTION

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Lawyers for the Receiver

TAB 2

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

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

THIRTEENTH REPORT TO THE COURT OF THE RECEIVER
(dated January 23, 2023)

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APPENDIX “B”:	Twelfth Report to the Court dated July 14, 2022
APPENDIX “C”:	Approval and Vesting Order (Condominium and Service Units) issued by Justice Gilmore on July 27, 2022
APPENDIX “D”:	Order of Justice Gilmore dated July 27, 2022
APPENDIX “E”:	First Amending Agreement dated December 29, 2022
APPENDIX “F”:	Receiver’s Interim Statement of Receipts and Disbursements for the period September 27, 2011 to December 31, 2022
APPENDIX “G”:	Peoples Trust Company Payout Statement dated January 9, 2023
APPENDIX “H”:	Fee Affidavit of Hartley Bricks of Deloitte Restructuring Inc. sworn January 18, 2023
APPENDIX “I”:	Fee Affidavit of Clifton Prophet of Gowling WLG (Canada) LLP sworn January 23, 2023
APPENDIX “J”:	Fee Affidavit of Chad Kopach of Blaney McMurtry LLP sworn January 19, 2023

INTRODUCTION

1. Pursuant to an Order (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 27, 2011 (the “**Appointment Date**”), Deloitte & Touche Inc., now known as Deloitte Restructuring Inc. (“**Deloitte**”), was appointed as receiver and manager (the “**Receiver**”) of all of the current and future assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Community (“**Rose**”). A copy of the Amended and Restated Appointment Order is attached hereto as **Appendix “A”**.
2. Rose’s principal asset is a 12-storey building (the “**Building**”) located at 15-17 Maplewood Avenue, Toronto, Ontario (the “**Property**”), which is comprised of a 60 bed long-term care facility located on floors 4 through 6 (the “**Nursing Home**”) with a municipal address of 17 Maplewood Ave., and 91 life-lease units (“**Residential Units**”, and individually “**Residential Unit**”) located on floors 2, 3 and 7 through 12 (the “**Residential Component**”) with a municipal address of 15 Maplewood Ave.
3. On June 6, 2017, the Receiver brought a motion to, amongst other things, seek the Court’s approval to i) enter into an Exclusive Listing Agreement with John A. Jensen Realty Inc. (“**Jensen**”) to market and sell the Nursing Home, and ii) enter into a Marketing and Sales Agreement with Milborne Real Estate Inc. (“**Milborne**”) for the marketing and sale of the available residential condominium units. In support of that motion, the Receiver filed with the Court its Eighth Report to the Court dated May 12, 2017 (the “**Eighth Report**”). Based on the Eighth Report and the submissions made by counsel for the Applicant and the Receiver, the Court granted an order (the “**June 6 Order**”) approving the relief sought.
4. On December 19, 2019, the Receiver brought a motion to, amongst other things, request the Court issue an order approving an Agreement of Purchase and Sale (the “**LTC Transaction**”) dated May 10, 2019 as amended (the “**APS**”), as between the Receiver and Rykka Care Centres LP (“**Rykka**” or the “**Purchaser**”) and, to the extent the conditions of the APS are satisfied, vesting in the Purchaser all the right, title and interest in the Assets (as defined in the APS) free and clear of all liens, security interests and

other encumbrances, save and except for the permitted encumbrances referred to in the APS. In support of that motion, the Receiver filed with the Court its Tenth Report to the Court dated December 10, 2019 (the “**Tenth Report**”). Based on the Tenth Report and the submissions made by counsel for the Applicant and the Receiver, the Court granted an Approval and Vesting Order (the “**LTC AVO**”) approving the relief sought.

5. On June 10, 2021, the Receiver brought a motion to, amongst other things, update the Court on the status of the Transaction and request the Court amend the AVO to substitute Arirang Age-Friendly Community Centre (“**Arirang**”) as Purchaser as a result of an assignment of the APS by Rykka to Arirang. In support of that motion, the Receiver filed with the Court its Eleventh Report to the Court dated June 1, 2021. Based on the Eleventh Report and the submissions made by counsel for the Applicant and the Receiver, the Court granted the relief sought (the “**June 10 Order**”).
6. On July 27, 2022, the Receiver brought a motion to, amongst other things: i) update the Court on the status of the Condominium Application and seek the Court’s approval of a mechanism for the issuance of an Approval and Vesting Order (Condominium and Service Units) (the “**Condo AVO**”) in order to complete the sale of Residential Units as condominium units, ii) update the Court on the status of the Transaction and the licence transfer process, iii) update the Court on its dealings with the Union, iv) seek the Courts approval of the Receiver’s Interim Statement of Receipts and Disbursements for the period September 27, 2011 to April 15, 2022 (the “**Interim R&D**”) and Receiver’s actions and activities as set out in the Receiver’s Twelfth Report to the Court dated July 14, 2022 (the “**Twelfth Report**”) filed in support of the its motion, a copy of which is attached hereto as **Appendix “B”** (without appendices). Based on the submissions made by counsel for the Applicant and the Receiver, the Court granted the relief sought. A copy of the Condo AVO issued by Justice Gilmore on July 27, 2022 is attached hereto as **Appendix “C”**. A copy of the Order of Justice Gilmore dated July 27, 2022 approving the Twelfth Report and the Interim R&D is attached hereto as **Appendix “D”**.
7. The purpose of this Thirteenth Report to the Court (the “**Thirteenth Report**”) is to:

- a) update the Court on the status of the sale of Residential Units as condominium units;
- b) update the Court on the status of the LTC Transaction;
- c) seek the Court's approval to make distributions to Peoples Trust Company ("**Peoples**"), the first secured creditor and Applicant in these proceedings, from the proceeds of the sale of the condominium units;
- d) seek the Court's approval of the professional fees and disbursements of the Receiver, including those of its legal counsel Gowling WLG (Canada) LLP and Blaney McMurtry LLP;
- e) seek the Court's approval of the Receiver's Interim Statement of Receipts and Disbursements for the period September 27, 2011 to December 31, 2022;
- f) seek an order dismissing certain claims and cross claims against York Health Developments Inc.; and
- g) seek the Court's approval of this Thirteenth Report and the actions and activities of the Receiver from July 14, 2022 to the date of this Thirteenth Report.

TERMS OF REFERENCE

8. In preparing this Thirteenth Report, the Receiver has reviewed unaudited financial information and other records related to Rose and the Nursing Home provided by Assured Care Consulting Inc. ("**ACC**"), the manager of the nursing home, and information provided by third-party sources, and has held discussions with individuals involved in administering the Nursing Home (collectively, the "**Information**"). Except as described in this report:
 - (a) the Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially

comply with Canadian Auditing Standards (“CAS”) pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information;

- (b) some of the information referred to in this Thirteenth Report consists of forecasts and projections which were prepared based on estimates and assumptions. Such estimates and assumptions are, by their nature, not ascertainable and as a consequence, no assurance can be provided regarding the forecasted or projected results. Accordingly, the reader is cautioned that the actual results will likely vary from the forecasts or projections, even if the assumptions materialize, and the variations could be significant; and
 - (c) the Receiver has prepared this Thirteenth Report in its capacity as a Court-appointed officer to support the Court’s approval of its course of action with respect to a sale of the Property, and the other relief being sought. Parties using this report, other than for the purposes outlined herein, are cautioned that it may not be appropriate for their purposes.
9. Capitalized terms not defined in this report are as defined in the Appointment Order, or the Receiver’s First through Twelfth Reports. All references to dollars are in Canadian currency unless otherwise noted.
10. The Receiver has sought the advice of Gowling WLG (Canada) LLP (“**Gowlings**”), counsel to the Applicant, for general legal matters that have arisen in respect of the receivership. Where the Receiver has required independent legal advice, the Receiver has sought the counsel of Blaney McMurtry LLP (“**Blaneys**”).

STATUS OF THE CONDOMINIUM AND SALE OF THE CONDOMINIUM UNITS

11. As set out in paragraph 37 of the Twelfth Report, on May 18, 2022 the condominium was registered by the City of Toronto as Toronto Standard Condominium Corporation #2911 (“**TSCC#2911**”). A copy of the registered Declaration for TSCC#2911 is attached as Appendix “J” to the Twelfth Report.

12. Subsequent to the registration of TSCC#2911, the Receiver, with the assistance of Gowlings, finalized the Disclosure Statement which included the Declaration, the Budget Statement, the By-Laws, the Rules Governing the Use of Units and Common Elements, and the Shared Facilities Agreement.
13. In addition, the Receiver, in its capacity as members of the First Board of Directors of TSCC#2911, entered into a Condominium Management Agreement with Sterling Karamar Property Management (“**Sterling**”) dated July 1, 2022 for the day-to-day management of the condominium corporation.
14. The Receiver, with Sterling’s assistance, arranged for the appropriate insurance to be put in place for the condominium corporation.

Sale and Closing of the Settlement Units

15. Further to paragraph 38 of the Twelfth Report, on August 30, 2022 the Receiver issued Purchase Notices to 38 Settling Unitholders representing 43 units which Purchase Notices detailed the Unit Purchase Price required to be paid by each Settling Unitholder within 60 days of the date of the Purchase Notice in order to complete the purchase of their unit.
16. The Receiver identified a Korean speaking law firm that specialized in real estate transactions and provided
17. In total, 32 Settling Unitholders representing 41 units elected to complete the purchase of their unit, and, as set out in paragraph 40 of the Twelfth Report, the units were conveyed to those parties through the Condo AVO. The proceeds from the closing of the 41 units were as follows:

Purchase Price as per Settlements	\$ 8,900,500.76
Less: Credits as per Agreements of Purchase and Sale	(5,503,774.60)
Plus: Outstanding CAM and current month adj.	610,676.77
Plus: Outstanding Interest on Right to Occupy Agreements	586,587.53
Plus: Property Tax Adjustment	7,720.09

Plus: Status Certificate Fees	4,633.00
<hr/> Total Proceeds Received by the Receiver	<hr/> \$ 4,446,721.70 <hr/>

18. With respect to the three Settling Unitholders who elected not to complete the purchase of their unit, two (unit #308 and #1005) advised the Receiver before the end of the 60-day period of their decision not to complete their purchase, and, as such, those units reverted to the Receiver. The Settling Unitholder of the third unit (unit #907) sought an extension to November 15, 2022 to advise the Receiver of their intention to purchase, which the Receiver granted. They then sought a further extension to February 2023 to advise the Receiver of their decision, which the Receiver declined to grant. As a result, third unit reverted to the Receiver, and all three units were then included in the lot of units to be marketed and sold by Milborne to the general public as discussed further below.

York Health Care Settlement and Claim Dismissal

19. With respect to unit 903, as set out in paragraph 51 of the Eleventh Report, the Receiver had previously agreed to a settlement with respect to its claims in court file CV-12-463472 against York Health Care Developments Inc. (“**York Health Care**”). That settlement provided for the Receiver to receive a payment from Assured Care Consulting Inc. (“**ACC**”) upon the closing of its purchase of unit 903 (the Eleventh Report erroneously referred to unit 901). York Health Care was the original purchaser of unit 903 but had assigned its Right to Occupy Agreement to ACC prior to the receivership. The Receiver, York Health Care and ACC documented this settlement through a Multi-Party Agreement in October 2022 which provided that upon completion of the acquisition of unit 903, and upon payment by ACC to the Receiver of \$40,000 (the “**YHC Settlement Funds**”), the Receiver shall provide a full and final release and obtain an order dismissing the claim and all cross claims against York Health Care without costs. The acquisition of unit 903 by ACC (through its assignee 1916778 Ontario Inc.) was completed on October 31, 2022. The Receiver received the YHC Settlement Funds on that date and provided York Health Care with a full and final release. The Receiver is now seeking an order dismissing the claim and all cross claims against York Health Care.

Marketing and Sale of the Remaining Units

20. Milborne was originally tasked with the marketing and sale of 47 units. With three Settling Unitholders not completing their purchase, that number increased to 50 units (the “**Milborne Units**”).
21. Milborne’s primary marketing strategy consisted of advertising two to four of the Milborne Units at a time on the Toronto Regional Real Estate Board’s Multiple Listing Service (“**MLS**”), which serves over 70,000 realtors and places the listings on Realtor.ca for public facing visibility. While only a small number of the Milborne Units would be publicly listed for sale at any particular point in time, so as to not flood the market with numerous competitive listings, all the Milborne Units were available for sale and Milborne would direct parties to unlisted Milborne Units if they were not satisfied with the Milborne Units that were listed on MLS. Upon the sale of an MLS-listed unit, the furniture and fixtures would be moved to another Milborne Unit which would then be advertised on MLS. Thus far, 13 different units have been listed on MLS.
22. Milborne’s other marketing activities included the following:
 - arranged for each MLS-listed unit to be professional staged and professionally photographed;
 - created the website 15maplewood.com that provided further marketing information (building features, photos and 3D tours, unit dimensions, floor plans and neighbourhood information) to interested parties;
 - placed two advertisements in The Korean Times Daily, a Toronto newspaper and media outlet catering to the Korean community;
 - sent email notices to its database of real estate agents/brokers advising of the availability of the Milborne Units; and
 - placed sandwich board signage in the local area advertising the Milborne Units;

23. With input from Milborne and the Receiver, Gowlings prepared an agreement of purchase and sale based on the Ontario Real Estate Association standard Form 100 but tailored for a sale by a Receiver on an “as is, where is” basis. The Receiver issued Vesting Certificates with respect to the Milborne Units on the Closing Date of each unit upon the receipt of the total purchase price.
24. Listing prices for the Milborne Units were established by Milborne, in consultation with the Receiver, Peoples and CMHC, and were based on current market activity adjusted for the relative quality of the Building and the individual units (location, amenities, age of the Building), that they were being marketed as resale units on an “as-is, where-is” basis without the benefit of any warranty, and the fact that it was a sale by a Receiver. Sales of the Milborne Units to date, as set out below, have all achieved their listing prices or above, which occurred in instances where there were multiple offers for a unit.
25. Active listing of the Milborne Units commenced on September 27, 2022. As of January 19, 2023, the following is the sales status of the Milborne Units:

Units Sold & Closed	32
Units Sold, Firm and Scheduled to Close after Jan 19, 2023	7
Units Sold but still in 10-day Rescission Period	1
Units Available for Sale	10
<u>Total Milborne Units</u>	<u>50</u>

26. The proceeds from the closing of the 32 Milborne Units were as follows:

Total Purchase Price	\$ 14,427,400.00
Less: Real Estate Commission (including HST)	(804,978.10)
<u>Total Proceeds from Sale of Milborne Units</u>	<u>\$ 13,442,421.90</u>

The above amounts do not include typical closing adjustments for property taxes, common area maintenance fees, law society levy and status certificates. The Total Purchase Price also include proceeds from the sale of locker and parking units. Proceeds from closings are remitted to Gowlings which they hold in their trust account and

periodically transfer to the Receiver. Gowlings has thus far transferred to the Receiver proceeds totalling \$12,663,029.40 from the sale of the 24 Milborne Units that closed in 2022, and 6 units that closed thus far up to January 13, 2023.

27. Milborne continues to actively market the remaining Milborne Units and has advised the Receiver that expects it will take a further four to five months to sell and close the remaining units.

Condominium Board of Directors

28. Pursuant to the Order of Justice McEwen dated June 10, 2021, upon declaration of the condominium by the City of Toronto, the first board of directors of TSCC#2911 was comprised of three employees of the Receiver, being Hartley Bricks, Catherine Hristow and Jordan Sleeth (the “**First Board**”). The First Board executed the required Resolution of the Declarant and four by-laws required under the *Condominium Act*, 1998 (the “**Condo Act**”). It also arranged for two bank accounts to be opened in the name of the condominium corporation (an operating account and a reserve fund account) and ensured that the appropriate insurance was put in place as required under the by-laws and the Condo Act.
29. The First Board on behalf of TSCC#2911 entered into a Condominium Management Agreement with Sterling Karamar Property Management (“**Sterling**”) effective July 1, 2022 to act as the property manager for the condominium. Sterling has also been engaged by the Receiver since the commencement of the receivership to manage the Residential Component on its behalf, and thus was very familiar with the Property. Sterling continues to play a dual role as the Receiver winds down the operation of the Residential Component as condominium units are sold.
30. Pursuant to section 43(1) of the Condo Act, given that over 50% of the condominium units have been sold and closed, a Turn-over meeting was held on December 20, 2022 at which meeting a new board of three members was elected from the new owners of the condominium units. None of the First Board members remains on the board of directors of TSCC#2911.

STATUS OF THE LTC TRANSACTION

31. Upon issuance of the June 10 Order which substituted Arirang as the Purchaser under the LTC AVO, by letter dated June 17, 2021, the Receiver advised the Ministry of Long-Term Care (the “**Ministry**”) of the substitution and requested that it commence its licence transfer process with respect to Arirang.
32. Through the later half of 2021 and early 2022, Arirang provided the Ministry with the information it had requested in order to assess Arirang’s application. Throughout its review, the Receiver has been in periodic contact with the Ministry to ascertain the status of the review. On May 10, 2022, the Ministry advised the Receiver via e-mail that they had received all of the required documents from Arirang and were reviewing same and were working on the format and timing of the public consultation. However, they further advised that they were in a “writ period” due to the provincial election and the public consultation would not be finalized until a new government was put in place.
33. On July 15, 2022, the Ministry issued a Notice of Public Consultation setting the public meeting for August 23, 2022. The Receiver attended the meeting which was uneventful.
34. On July 22, 2022, Arirang submitted the proposed Management Agreement (“**ACC MA**”) between itself and Assured Care Consulting Inc. (“**ACC**”) that would provide for ACC’s continued management of the Nursing Home on behalf of Arirang upon the closing of the LTC Transaction. On October 19 & 21, 2022, the Ministry advised Arirang that it required certain clarifications/changes to the ACC MA.
35. On October 24, 2022, the Receiver was advised that the principal of ACC had decided to retire and he wished to wind-up his business in the near term. Arirang advised the Ministry of this predicament and that it needed to conduct a search for a new manager for the Nursing Home.
36. Since it was apparent that the LTC Transaction would not close by the outside date of December 31, 2022 as set out in the Amended and Restated Agreement of Purchase and Sale dated April 1, 2021 as between the Receiver and Arirang, on December 29, 2022, the parties executed a First Amending Agreement that i) extended the outside date to

March 31, 2023, and ii) agreed that the parties would use commercially reasonable efforts to obtain Ministry approval of the licence transfer by February 28, 2023. A copy of the First Amending Agreement is attached hereto as **Appendix “E”**.

37. On January 10, 2023, Arirang advised that its board of directors had approved the engagement of UniversalCare Canada Inc. (“**Universal**”) as the nursing home manager for the Nursing Home. On January 11, 2023, Arirang submitted a new management agreement between itself and Universal (the “**Universal MA**”) to the Ministry and requested an expedited review of the contract given that the form of the agreement was near identical to that of the ACC MA (and incorporated the changes the Ministry had previously requested to the ACC MA) and that Universal is an established nursing home manager well known to the Ministry. As of the date of this Thirteenth Report, the Ministry has not yet issued its approval of the Universal MA or the transfer of the Nursing Home licence to Arirang.

INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

38. Attached hereto as **Appendix “F”** is the Receiver’s Interim Statement of Receipts and Disbursements for the interim period May 1, 2022 to December 31, 2022 and for the entire period of the receivership, September 27, 2011 to December 31, 2022 (the “**R&D**”). The R&D indicates that as of December 31, 2022, the balance in the Receiver’s bank accounts, including the account maintained by Sterling Karamar Property Management (the firm engaged by the Receiver to manage the Residential Component), is \$13,241,321. The R&D excludes the bank account maintained by the Nursing Home manager for the Nursing Home which is discussed in the following paragraph.
39. The R&D includes receipts and disbursements from the Residential Component and receipts from the Ministry on account of monthly funding of the Nursing Home. In accordance with the Appointment Order, this funding is transferred to the bank account established for Nursing Home operations. As of December 31, 2022, the balance in the bank account maintained by ACC was \$1,640,506.28. The high account balance is substantially due to the funding received from the Ministry in 2022 for Covid-related and other ministry programs which the Nursing Home has been unable to spend, and which, if

unspent, must be repaid to the Ministry. The Nursing Home manager is currently assessing the extent of the repayment to the Ministry; however, it could exceed \$1.0 million.

40. The Receiver notes that the receipts for the life lease residence with respect to the interim period May 1 to December 31, 2022 indicate negative receipts of \$1,004,534. This negative amount results from a reclassification of approximately \$1,479,000 of nursing home-related receipts that had erroneously been recorded under the life lease residence in the previous R&D.
41. Disbursements in respect of Condominium Fees reflects the monthly common area maintenance fees paid to TSCC#2911 in respect of unsold units, and also includes a payment of \$500,000 to the condominium's reserve fund account, a disbursement that was agreed to by Peoples and CMHC and provided for in the Disclosure Statement and Budget Statement in order to establish an immediate fund to support any significant capital repairs to the Building in the near term.
42. The Receiver is seeking the Court's approval of the R&D.

PROPOSED DISTRIBUTION TO SECURED CREDITOR

43. As set out in the paragraph 18 of the First Report, Rose's indebtedness to Peoples at that time was approximately \$15 million. Peoples has provided the Receiver with a payout statement dated January 9, 2023, attached hereto as **Appendix "G"**, indicating that the amount of Rose's indebtedness has increased to \$38,275,605 (the "**Peoples Loan**"). As set out in that payout statement, the increase in the Peoples Loan over the past 11 ½ years is due to: i) accrued interest at prime plus 1.25% amounting to approximately \$7.5 million, ii) Peoples' payment of property taxes for the Property totalling approximately \$1.9 million, iii) late payment interest (interest charged on payments not made) of approximately \$1.8 million, and iv) sundry charges of approximately \$12.2 million (substantially comprised of loans to the Receiver by way of Receiver's Certificates of \$6.5 million, \$860,000 of legal fees, \$1,050,000 payment to Trisura Guarantee Insurance Company in settlement of a lien claim, and \$3.7 million of sundry account interest). The Peoples Loan continues to accrue per diem interest at \$3,140.03.

44. Peoples' security over Rose's assets includes a charge/mortgage in the amount of \$17,300,162.50 registered in the Land Titles Division of the Toronto Registry Office, a General Assignment of Rents and a General Security Agreement ("**Peoples' Security**"). Blaneys has provided its opinion to the Receiver that Peoples' Security is a legal, valid and binding obligation of Rose that is enforceable against Rose. Blaneys' opinion is subject to the standard qualifications set out therein.
45. Based on the realizations on Rose's assets to date, and the anticipated proceeds from the sale of the Nursing Home and the balance of the Residential Units, net of costs and further professional fees, Peoples will suffer a significant shortfall on the Peoples' Loan such that there will not be any funds available for distribution to subordinate creditors.
46. Based on the security opinion received, the Receiver is seeking an order to make an initial distribution to Peoples of \$13.0 million, and to make distributions from time to time of all funds coming into its hands in respect of the realization of the assets of Rose, to Peoples, subject to such reserves as the Receiver may deem prudent, such realizations up to a maximum of the Peoples Loan without further order of this Court.

STATEMENTS OF ACCOUNT OF THE RECEIVER AND ITS COUNSEL

47. The Receiver, and its legal counsel, Gowlings and Blaneys, have maintained detailed records of their professional time and costs in this matter. Pursuant to paragraph 18 of the Appointment Order, the Receiver and its legal counsel were directed to pass their accounts from time to time before the Court and were granted a Receiver's Charge (as such term is defined in the Appointment Order) over the Property.
48. The total fees of the Receiver during the period from January 1, 2017 to November 30, 2022 amount to \$1,331,991.00 together with expenses and disbursements in the sum of \$27,635.04 and harmonized sales tax ("**HST**") in the amount of \$176,728.01, totaling \$1,536,354.05 (the "**Receiver's Fees**"). The time spent by the Receiver is more particularly described in the Affidavit of Hartley Bricks sworn January 18, 2023 (the "**Bricks Affidavit**") in support hereof and attached hereto as **Appendix "H"**. As noted in the Bricks Affidavit, there was an error in invoice dated July 24, 2019 for the period

June 1 to June 30, 2019, which invoice was overstated by \$7,468.50. This amount will be deducted from the Receiver's next invoice.

49. The total fees of Gowlings during the period from March 5, 2015 to December 31 2022 amount to \$1,673,864.50 together with expenses and disbursements in the sum of \$39,961.48 and HST in the amount of \$221,870.68, totaling \$1,935,696.66 (the "**Gowlings Fees**"). The time spent by Gowlings is more particularly described in the Affidavit of Clifton Prophet sworn January 23, 2023 (the "**Prophet Affidavit**") in support hereof and attached hereto as **Appendix "I"**.
50. The total fees of Blaneys during the period from January 1, 2017 to September 30, 2022 amount to \$139,757.00 together with expenses and disbursements in the sum of \$3,053.90 and HST in the amount of \$18,338.86, totaling \$161,200.36 (the "**Blaneys Fees**"). The time spent by Blaneys is more particularly described in the Affidavit of Chad Kopach sworn January 19, 2023 (the "**Kopach Affidavit**") in support hereof and attached hereto as **Appendix "J"**.
51. Other than the error discussed in paragraph 54, the Receiver is of the view that the fees and disbursements set out in the Bricks Affidavit, the Prophet Affidavit, and the Kopach Affidavit (collectively, the "**Professional Fees**") are reasonable in the circumstances of this case. Prior to taking any advances against the Receiver's Fees or Gowlings Fees, the Receiver has obtained Peoples approval, which has been provided in each instance. Accordingly, the Receiver is seeking the Court's approval of the Professional Fees.

RECEIVER'S REQUEST TO THE COURT

52. The Receiver respectfully requests the Court make an Order:
 - a) approving this Thirteenth Report and the Receiver's the actions and activities as described herein;
 - b) approving an initial distribution to Peoples in the amount of \$13.0 million, and future distributions to Peoples from time to time up to a maximum of the Peoples' Loan without further order of this Court;

- c) approving the Professional Fees;
- d) approving the R&D; and
- e) dismissing the claim and all cross claims in court file CV-12-463472 against York Health Care without costs.

All of which is respectfully submitted to this Honourable Court.

DATED this 23rd day of January, 2023.

DELOITTE RESTRUCTURING INC.

Receiver and Manager of the current and future
assets, undertakings and properties of
Rose of Sharon (Ontario) Retirement Community
and not in its personal capacity

Per:



Hartley Bricks, MBA, CPA, CA, CIRP, LIT
Senior Vice-President

APPENDIX “A”

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



**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) **TUESDAY, THE 27th DAY**
)
JUSTICE C. CAMPBELL) **OF SEPTEMBER, 2011**

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**

AMENDED AND RESTATED APPOINTMENT ORDER

THIS APPLICATION made by Peoples Trust Company (“**Peoples Trust**” or the “**Applicant**”) for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”) appointing Deloitte & Touche Inc. (“**Deloitte**”) as receiver and manager (in such capacities, the “**Receiver**”) without security, of all of the

assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Community (the “Debtor”), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Affidavit of Michael Lombard sworn September 22, 2011, and the Exhibits thereto and on hearing the submissions of counsel for the Applicant and counsel for the Debtor no one appearing for any other party although duly served as appears from the Affidavits of Service of Alma Cano, sworn September 23 and September 26, 2011, and on reading the Consent of Deloitte to act as the Receiver,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record herein is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. **THIS COURT ORDERS** that pursuant to section 243(1) of the BIA and section 101 of the CJA, Deloitte is hereby appointed Receiver, without security, of all of the Debtor’s current and future assets, undertakings and properties of every nature and kind whatsoever, wherever situate, including all proceeds thereof (the “Property”).

RECEIVER’S POWERS

3. **THIS COURT ORDERS** that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect and maintain control of the Property, or any part or parts thereof, including, but not limited to, the changing of

locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

- (c) subject to section 110 of the *Long-Term Care Homes Act*, S.O. 2007, c. 8 (the “**LTCHA**”) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;
- (d) subject to section 110 of the LTCHA, to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order, and in this regard the Receiver is specifically authorized to retain counsel for the Applicant to advise and represent it save and except on matters upon which the Receiver in its judgment determines it requires independent advice, in which case the Receiver shall retain Blaney McMurtry LLP;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) Notwithstanding anything in this Order, the Debtor is the licensee (the “**Licensee**”) of the long-term care home located at 17 Maplewood Avenue, Toronto, Ontario which forms a part of the Property (the “**Home**”). The

Home is currently licensed pursuant to the LTCHA and the regulations thereunder. Toronto Central Local Health Integration Network (“**TC LHIN**”) will continue to pay the Licensee (and the Receiver will be entitled to receive such payments) pursuant to the Service Accountability Agreement in respect of the Home between the TC LHIN and the Debtor effective March 4, 2011 (the “**SAA**”) and the Ministry of Health and Long-Term Care (~~together with the TC LHIN, the “**MOH**”~~) will continue to pay the Licensee (which payments shall be received by the Receiver in accordance with this Order) pursuant to ~~the existing agreement.~~ agreements. Any monies received by the Debtor or the Receiver from the MOH or the TC LHIN shall be used or applied by the Receiver for the operation of the Home in accordance with the SAA, any agreement with the MOH and the LTCHA. Any payments by the TC LHIN shall be subject to TC LHIN review and reconciliation as provided for under the SAA and applicable law and written policy. Any payments by the MOH shall be subject to MOH review and reconciliation as provided for under any agreement with the Debtor or the Receiver and applicable law and written policy. For clarity, subject to the foregoing reconciliations, any surplus monies arising from the operation of the Home may be applied by the Receiver in accordance with this Order.

- (h) to settle, extend or compromise any indebtedness owing to the Debtor;
- (i) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (j) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;

- (k) to apply for such permits, licenses, approvals or permissions as may be required by any governmental authority with respect to the Property, including, without limitation, licenses under the LTCHA
- (l) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (m) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (n) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000 provided that the aggregate consideration for all such transactions does not exceed \$200,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (o) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (p) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (q) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (r) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;
- (s) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (t) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (u) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. **THIS COURT ORDERS** that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order, including without limitation Mr. Charles Daley and IWOK Corporation (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver and any party the Receiver retains in accordance with subparagraph 3(d) of this Order and section 110 of the LTCHA, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the

information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver or any party the Receiver retains in accordance with sub-paragraph 3(d) of this Order and section 110 of the LTCHA (the "**Manager**") except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

8. **THIS COURT ORDERS** that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

9. **THIS COURT ORDERS** that all rights and remedies against the Debtor, the Receiver and the Manager, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a

security interest, or (iv) prevent the registration of a claim for lien. For clarity, this paragraph 9 shall apply to the Manager solely in its capacity as agent for the Receiver.

NO INTERFERENCE WITH THE RECEIVER

10. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

11. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver or Manager, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

12. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver, at least one of which will describe the account holder as "Deloitte & Touche Inc. as Rec. & Mgr. of Rose of Sharon (Ontario) Retirement Community" (the "**Post**

Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

13. **THIS COURT ORDERS** that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. Neither the Receiver nor the Manager shall be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

14. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

15. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively,

"Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the **"Environmental Legislation"**), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

16. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

17. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the **"Receiver's Charge"**) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 81.4(4), and 81.6(2) of the BIA.

18. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

19. **THIS COURT ORDERS** that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

20. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. Subject to section 107 of the LTCHA, the whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections, 81.4(4), and 81.6(2) of the BIA.

21. **THIS COURT ORDERS** that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

22. **THIS COURT ORDERS** that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as **Schedule "A"** hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

23. **THIS COURT ORDERS** that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

GENERAL

24. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

25. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

26. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

27. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.


28. **THIS COURT ORDERS** that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or,

if not so provided by the Plaintiff's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

~~29.~~ 28A. **THIS COURT ORDERS** that, notwithstanding any other provision of this Order, the Receiver and Manager shall comply with the SAA, the LTCHA and the regulations thereunder as they apply to the ~~management~~operation of the Home and ~~the~~neither TC LHIN nor MOH shall ~~not~~ be subject to paragraphs 9 and 10 of this Order in relation to any non-compliance with the SAA, the LTCHA and the regulations thereunder by the Receiver and/or the Manager with respect to the ~~management~~operation of the Home.

29. 30. _____

THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



Natasha Brown
Registrar

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

DEC 23 2011

RECEIVED: 

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Deloitte & Touche Inc., the receiver and manager (the "**Receiver**") of the current and future assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Corporation of every nature and kind whatsoever, wherever situate (the "**Debtor**"), including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the ___ day of _____, 20__ (the "**Order**") made in an action having Court file number __-CL-_____, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the head office of the Lender.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 20__.

DELOITTE & TOUCHE INC. solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: _____

Name: Daniel R. Weisz

Title: Senior Vice President

PEOPLES TRUST COMPANY
Applicant

v.

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

AMENDED AND RESTATED
APPOINTMENT ORDER

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Peoples Trust Company

APPENDIX “B”

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

TWELFTH REPORT TO THE COURT OF THE RECEIVER
(dated July 14, 2022)

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APPENDICES

APPENDIX “A”:	Amended and Restated Appointment Order dated September 27, 2011
APPENDIX “B”:	Eleventh Report to the Court dated June 1, 2021
APPENDIX “C”:	Order of Justice McEwen date June 10, 2021
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APPENDIX “E”:	City of Toronto’s Revised Notice of Decision Under S. 51(45) of the Planning Act dated January 13, 2021
APPENDIX “F”:	Email correspondence dated August 21, 2018 re the City of Toronto is unable to locate documents
APPENDIX “G”:	Memorandum from Engineering and Construction Services Division dated April 8, 2022
APPENDIX “H”:	Email correspondence between Community Planning and Gowlings dated April 12 & 13, 2022
APPENDIX “I”:	Gowlings’ Letter to City of Toronto Legal Services dated May 4, 2022

- APPENDIX “J”: Registered Declaration dated May 18, 2022
- APPENDIX “K”: ALUs Settlement Approval Order of Justice Mesbur dated September 10, 2013
- APPENDIX “L”: Order of Justice Mesbur dated December 13, 2013
- APPENDIX “M”: Template Sale Agreement
- APPENDIX “N”: Receiver’s Interim Statement of Receipts and Disbursements for the period September 27, 2011 to April 30, 2022

INTRODUCTION

1. Pursuant to an Order (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 27, 2011 (the “**Appointment Date**”), Deloitte & Touche Inc., now known as Deloitte Restructuring Inc. (“**Deloitte**”), was appointed as receiver and manager (the “**Receiver**”) of all of the current and future assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Community (“**Rose**”). A copy of the Amended and Restated Appointment Order is attached hereto as **Appendix “A”**.
2. Rose’s principal asset is a 12-storey building (the “**Building**”) located at 15-17 Maplewood Avenue, Toronto, Ontario (the “**Property**”), which is comprised of a 60 bed long-term care facility located on floors 4 through 6 (the “**Nursing Home**”) with a municipal address of 17 Maplewood Ave., and 91 life-lease units (“**Residential Units**”, and individually “**Residential Unit**”) located on floors 2, 3 and 7 through 12 (the “**Residential Component**”) with a municipal address of 15 Maplewood Ave.
3. On June 6, 2017, the Receiver brought a motion to, amongst other things, seek the Court’s approval to enter into an Exclusive Listing Agreement with John A. Jensen Realty Inc. (“**Jensen**”) to market and sell the Nursing Home. In support of that motion, the Receiver filed with the Court its Eighth Report to the Court dated May 12, 2017 (the “**Eighth Report**”). Based on the Eighth Report and the submissions made by counsel for the Applicant and the Receiver, the Court granted an order (the “**June 6 Order**”) approving the relief sought.
4. On April 1, 2019, the Receiver brought a motion to, among other things, seek the Court’s approval to appoint three officers of Deloitte to the first Board of Directors (the “**First Board**”) of the condominium corporation (the “**Condo Corporation**”). In support of that motion, the Receiver filed with the Court its Ninth Report to the Court dated February 25, 2019 (the “**Ninth Report**”). Based on the Ninth Report and the submissions made by counsel for the Receiver and the Applicant, the Court granted an order (the “**First Board Order**”) approving the relief sought.

5. On December 19, 2019, the Receiver brought a motion to, amongst other things, request the Court issue an order approving an Agreement of Purchase and Sale (the “**LTC Transaction**”) dated May 10, 2019 as amended (the “**APS**”), as between the Receiver and Rykka Care Centres LP (“**Rykka**” or the “**Purchaser**”) and, to the extent the conditions of the APS are satisfied, vesting in the Purchaser all the right, title and interest in the Assets (as defined in the APS) free and clear of all liens, security interests and other encumbrances, save and except for the permitted encumbrances referred to in the APS. In support of that motion, the Receiver filed with the Court its Tenth Report to the Court dated December 10, 2019 (the “**Tenth Report**”). Based on the Tenth Report and the submissions made by counsel for the Applicant and the Receiver, the Court granted an Approval and Vesting Order (the “**LTC AVO**”) approving the relief sought.

6. On June 10, 2021, the Receiver brought a motion to, amongst other things: i) update the Court on the status of the Transaction and request the Court amend the AVO to substitute Arirang Age-Friendly Community Centre (“**Arirang**”) as Purchaser as a result of an assignment of the APS by Rykka to Arirang; ii) update the Court on the status of the Receiver’s plan of condominium application in respect of the Residential Component (the “**Condominium Application**”) and seek an order foregoing the requirement for certain lender consents as typically required under the *Condominium Act*; iii) update the Court on the Receiver’s appeal (the “**Appeal**”) of the decision of the Ontario Labour Relations Board (“**OLRB**”) concerning its decision dated April 12, 2018 regarding the application by the United Food and Commercial Workers International Union, Local 175 (the “**Union**”) to have the Receiver recognized as a successor employer (the “**OLRB Decision**”); iv) seek the Court’s approval to amend the First Board Order with respect to the amend the Receiver appointees to be appointed as directors and officers of the First Board; v) seek the Court’s approval of the Receiver’s Interim Statement of Receipts and Disbursements for the period September 27, 2011 to April 30, 2021; vi) seek the Court’s approval to dismiss an action brought by Rose against the former CEO of Rose and one of his companies; vii) seek the Court’s approval to increase the maximum amount that the Receiver is authorized to borrow pursuant to paragraph 20 of the Appointment Order from \$6,500,000 to \$7,000,000; and viii) seek the Court’s approval of the Receiver’s actions and Activities. In support of that motion, the Receiver filed with the Court its

Eleventh Report to the Court dated June 1, 2021 (the “**Eleventh Report**”), a copy of which, without appendices, is attached hereto as **Appendix “B”**. Based on the Eleventh Report and the submissions made by counsel for the Applicant and the Receiver, the Court granted the relief sought. A copy of Order of Justice McEwen dated June 10, 2021 (“**June 10 Order**”) is attached hereto as **Appendix “C”**.

7. The purpose of this Twelfth Report to the Court (the “**Twelfth Report**”) is to:
 - a) update the Court on the status of the Condominium Application and seek the Court’s approval of a mechanism for the issuance of an Approval and Vesting Order in order to complete the sale of Residential Units as condominium units;
 - b) update the Court on the status of the Transaction and the licence transfer process;
 - c) update the Court on its dealings with the Union;
 - d) seek the Court’s approval of the Receiver’s Interim Statement of Receipts and Disbursements for the period September 27, 2011 to April 15, 2022; and
 - e) seek the Court’s approval of this Twelfth Report and the actions and activities of the Receiver from June 2, 2021 to the date of this Twelfth Report.

TERMS OF REFERENCE

8. In preparing this Twelfth Report, the Receiver has reviewed unaudited financial information and other records related to Rose and the Nursing Home provided by Assured Care Consulting Inc. (“**ACC**”), the manager of the nursing home, and information provided by third-party sources, and has held discussions with individuals involved in administering the Nursing Home (collectively, the “**Information**”). Except as described in this report:
 - (a) the Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially

comply with Canadian Auditing Standards (“CAS”) pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information;

- (b) some of the information referred to in this Twelfth Report consists of forecasts and projections which were prepared based on estimates and assumptions. Such estimates and assumptions are, by their nature, not ascertainable and as a consequence, no assurance can be provided regarding the forecasted or projected results. Accordingly, the reader is cautioned that the actual results will likely vary from the forecasts or projections, even if the assumptions materialize, and the variations could be significant; and
 - (c) the Receiver has prepared this Twelfth Report in its capacity as a Court-appointed officer to support the Court’s approval of its course of action with respect to a sale of the Property, and the other relief being sought. Parties using this report, other than for the purposes outlined herein, are cautioned that it may not be appropriate for their purposes.
9. Capitalized terms not defined in this report are as defined in the Appointment Order, or the Receiver’s First through Eleventh Reports. All references to dollars are in Canadian currency unless otherwise noted.
10. The Receiver has sought the advice of Gowling WLG (Canada) LLP (“**Gowlings**”), counsel to the Applicant, for general legal matters that have arisen in respect of the receivership. Where the Receiver has required independent legal advice, the Receiver has sought the counsel of Blaney McMurtry LLP (“**Blaneys**”).

STATUS OF THE CONVERSION TO CONDOMINIUMS

11. Paragraphs 21 through 37 of the Eleventh Report set out the history and status of the Condominium Application up to mid-2021. Briefly, the Condominium Application was started by Rose in 2007 as it was a requirement under both the terms of the Construction Loan from Peoples Trust Company (“**Peoples**”) and the CMHC Special Conditions

Forming Part of the Certificate of Insurance that the Building be registered as a condominium. The Receiver attempted to continue Rose's initial Condominium Application, however, the timeframe to complete that application had expired and the City would not extend it, resulting in the Receiver having to commence a new Condominium Application that was accepted through a Notice of Decision dated July 11, 2016 (the "**2016 Notice of Decision**"). A copy of the 2016 Notice of Decision is attached hereto as **Appendix "D"**.

The Revised Notice and the Revised Conditions

12. As reported in the Eleventh Report, on January 13, 2021, the City issued a Revised Notice of Decision Under S. 51(45) of the *Planning Act* (the "**Revised Notice**") which set out the Revised Conditions (Attachment 1 of the Revised Notice) that the City required to be completed in order for the condominium to be approved and registered. A copy of the Revised Notice is attached hereto as **Appendix "E"**,
13. The Revised Conditions reflected five changes between the 2016 Notice of Decision and the Revised Notice. First, under Revised Condition #1, the plans to be submitted for approval were to be substantially in accordance with plans dated February 4, 2019 (the "**2019 Plans**") (the previous plans were dated January 4, 2016). The 2019 plans reflected the GFA & Usage Variance (as discussed in paragraph 34 of the Eleventh Report) and the Parking Variance (as defined and discussed below).
14. The second change in the Revised Notice was the removal of Condition 4 which formerly required that "Visitor parking spaces will be clearly defined on the condominium plan to be registered and the Declaration shall contain a clause clearly specifying visitors parking shall form part of the common elements and neither be used by or sold to unit owners or be considered part of the exclusive use portions of the common elements." However, since the occupancy permit for the Building was issued in 2010 and the Nursing Home was opened in 2011, none of the underground parking spaces had been used for visitor parking as access to the underground parking garage has been secured through the use of key fobs which open the electronic door, making visitor parking impractical in the circumstances. As a result, the Receiver applied for a minor variance to the site specific

by-law to remove the requirement for visitor parking and to amend the allocation of the 30 underground parking spots in the building from 15 Nursing Home/15 Residential Component to 4 Nursing Home/26 Residential Component (the “**Parking Variance**”). This allocation reflected the ongoing usage of the Nursing Home while also provided more parking spots for the users of the Residential Component. The Parking Variance was granted on December 19, 2018.

15. Revised Condition 8 reflected the third change, wherein the City changed the condition to read “free-hold component” from “retail component” in order to properly reflect the Nursing Home as the party sharing water services with the condominium. As set out in the APS, the intent is that on the closing of the LTC Transaction, the Receiver will convey a free-hold interest in the Nursing Home portion of the Property to Arirang.
16. The fourth change further extended the time frame for registering the condominium to 5 years from the date of the Revised Notice.
17. The fifth change was a new condition that required the Receiver to contact each life lease purchaser that had entered into a Court approved Settlement Agreement for the purchase of their unit and to provide them with a direction to advise any sub-tenants in their unit of the pending condominium registration and the potential for requiring vacant possession. The Receiver sent the required notice to the life lease purchasers on May 5, 2011.
18. As part of the Receiver’s Condominium Application submissions, the Receiver’s survey consultant advised that the structural drawings that we intended to submit included copyright language from NCK Engineering Ltd. (“**NCK**”), the original engineering firm that prepared the drawings, and that the land registry office would not accept those drawings. As a result, the Receiver’s engineering consultant, Norman Lee & Associates (“**Lee**”) contacted NCK who provided structural drawings without the copyright notice on October 25, 2021.
19. The Receiver’s consultants completed the final condominium drawings and those, along with the other documentation requested by the City to clear all of the Revised Conditions in the Revised Notice, were submitted to the City on November 5, 2021.

The delays encountered by the Receiver

20. The Receiver had understood that the typical timeframe for the City to review the documentation in respect of satisfying conditions for a condominium application was three weeks.
21. On November 18, 2021, the City contacted Gowlings requesting they submit a Development Approval Resubmission form in order for the City to finish the processing of the Condominium Application. That resubmission form was completed and submitted on that same day.
22. Having heard no response from the City, on December 16, 2021 Gowlings wrote to the City asking for an update on the Condominium Application. The City responded on that day that Community Planning was waiting for comments from the Engineering & Constructions Services Division (“ECS”), who they advised are responsible for final sign-off of conditions 7 through 10 of the Revised Conditions.
23. Gowlings followed up with Community Planning again on January 4, 11, 21, 28, and 31, 2022. Finally, on January 31, Community Planning advised that ECS was looking for documentation in support of the Advisory Notes section of the Revised Notice, which were included as Attachment 2.
24. On February 3, 2022, Gowlings and Community Planning had a telephone discussion during which Community Planning agreed that the Advisory Notes section is separate from the Revised Conditions section and do not constitute conditions that ECS should be having in regards to their final sign-off on conditions 7 through 10 of the Revised Conditions. Further, Community Planning agreed that on the strength of the closed status of the building permits and receipt of conformance certificates by the City’s building division, ECS’s scope of final review should be reduced only to a sign-off on Revised Conditions 7 through 10. Community Planning indicated that they would relate this position to ECS.
25. The Receiver notes that it and Gowlings had previously attempted to address the Advisory Notes in 2018; however, neither could locate the Amending (Minor Variations)

Site Plan Agreement File No. 10/5/285 dated December 10, 2003 (the “**Amending SPA**”) (the Receiver notes that the Revised Notice incorrectly listed the date of the amendment as December 10, 2013), nor any drawings or consultant reports concerning site servicing, grading and stormwater manager. As a result, in 2018 Lee reached out to the Toronto Building Division of the City of Toronto to obtain those materials. The response from the City dated August 21, 2018 was that they could not locate the required permits in their files. A copy of the email from City is attached hereto as **Appendix “F”**.

26. Having not heard back, Gowlings followed up on with Community Planning on February 14, 15, 22, and March 3, 2022 with no response.
27. On March 23, 2022, Gowlings reached out to the City Councillor’s office for Ward 12 to see if they could be of assistance in getting the City to respond to our Condo Application. On March 30, 2022, the City Councillor’s office advised that they had spoken with the Manager of Community Planning about the matter.
28. On March 31, 2022, the Receiver reached out directly to Community Planning for an update and advised that all of the Rose of Sharon stakeholders, including the life lease purchasers, Arirang and Peoples were eager for this to move forward expeditiously.
29. Community Planning responded on that same day advising that they had again reached out to ECS who advised that they are continuing to work to clear the conditions in the Revised Notice.
30. The Receiver again reached out to Community Planning on April 7, 2022 who advised that they are in correspondence with ECS but have not received their clearance.

ECS clears conditions but not Advisory Notes

31. Finally, on April 8, 2022, Community Planning provided a memorandum from ECS (the “**ECS 2022 Memorandum**”) in which they advised Community Planning that Revised Conditions 7 through 10 had been satisfied. However, ECS noted that the specific conditions in the Site Plan Agreement as set out in the Advisory Notes remained outstanding. ECS further suggested that it may be advisable to seek the input of Legal

Services, the City's legal counsel, with respect to the outstanding Site Plan Agreement matters. A copy of the ECS 2022 Memorandum is attached hereto as **Appendix "G"**. The Receiver notes that the date of the ECS 2022 Memorandum was dated in error as April 8, 2021. Further, the date of Amending SPA should have read December 10, 2003.

32. Along with the ECS 2022 Memorandum, ECS provided three forms of certificates (the **"Proposed Site Certificates"**) which Community Planning advised, if signed by the Receiver's Consulting Engineer, would to their satisfaction address Condition 4 of the Site Plan Agreement. Condition 4 relates to "Site Grading and Drainage" and requires the owner to "grade the Site and to provide facilities for the proper and controlled disposal of storm, surface and waste water from the Site and from any building or structure thereon in accordance with the plans to be approved by and to the satisfaction of the Director of Buildings and the Commissioner of Operations Services for the City."
33. The Receiver notes that neither the Receiver nor the City are in possession of the approved plans for storm, surface and waste water for the site. As such, when the Receiver queried Lee if he was able to execute the Proposed Site Certificates, he advised that he could not since he did not have the approved plans/drawings and he (nor anyone for that matter) was in a position to inspect work that is buried beneath the Property. The Receiver further notes that the Occupancy Permit was issued on November 4, 2010, and since that time, the Receiver is not aware of any issues relating to the storm, surface and waste water at the Property. One would also expect that the City would not issue an Occupancy Permit if it had not already certified that the storm, surface and waste water management for the site had been constructed to the City's satisfaction. Further, the Building Permit was closed by the City in July 2018 indicating that the various City departments would have been satisfied that the building was constructed according to the approved plans and complied with the Ontario Building Code.
34. On April 12, 2022, Gowlings wrote to the City advising that it was unable to execute the Proposed Site Certificates due to the lack of plans, drawings and reports related thereto. Gowlings reiterated that the Advisory Notes are "advisory" only and not conditions, and

that there is a process outside of Section 51 of the Planning Act to deal with the matters, but that they should not hold up the approval of the Condominium Application.

35. On April 13, 2022, Community Planning responded that they had met with ECS, Transportation Services and Legal Services and advised that release of the condominium for registration should not take place until the outstanding site plan matters had been addressed. Community Planning suggested that the Receiver contact the original consultants who produced the stormwater report, the site servicing and grading plans and the other drawings approved by the City to collect the necessary documents and complete the Proposed Site Certificates. Community Planning claimed that they needed confirmation that the Site Plan Agreement had been executed as agreed to and they did not have another mechanism to do so. A copy of the email string containing Gowlings April 12 email to Community Planning and Community Planning's response thereto dated April 13, 2022 is attached hereto as **Appendix "H"**.
36. On May 4, 2022, Gowlings wrote to the City of Toronto Legal Services ("**Gowlings' May 4 Letter**") contending, among other things, that the Advisory Notes have no status under the Planning Act and do not bind the applicant, that the age of documents referred to make it impossible to deal with the notes, even more so since the neither the City nor the Receiver have a copy of the Amending SPA, and that twice previously the City has advised that there were no outstanding Site Plan Agreement conditions that were required to be satisfied prior to the release of the plan of condominium for registration. Attached hereto as **Appendix "I"** is a copy of Gowlings' May 4 Letter.
37. In response to Gowlings' May 4 Letter, on May 6, 2022 Community Planning advised Gowlings by email that they were releasing the condo plans for registration. The plans were registered with the Land Registry Office on May 18, 2022 (the "**Declaration Date**") as Toronto Standard Condominium Corporation No. 2911 ("**TSCC 2911**" or the "**Condo Corporation**"). A copy of the registered Declaration is attached hereto as **Appendix "J"**.

Conveyance of the Condominium Units

38. As set out in the previous reports to the Court, Peoples and 35 purchasers under Right to Occupy Agreements (“**RTOAs**”, also known as “life leases”) representing 44 units in the Residential Component (the “**Settling Unitholders**”) entered into settlement agreements (“**Settlements**”) (eight Settling Unitholders purchased more than one Residential Unit) that set out the terms under which those Settling Unitholders could ultimately purchase their Residential Unit as a condominium. The Court issued orders on September 10, 2013 (the “**ALUs Settlement Approval Order**”) and December 13, 2013 (the “**December 13 Order**”) approving the Settlements, copies of which are attached hereto as **Appendix “K”** and “**L**”, respectively. The Settlements were conditional on the following:
- a) the conversion of the Residential Component to condominiums;
 - b) the payment of certain amounts (the “**Unit Purchase Price**”) by the Settling Unitholders as set out Settlements within 60 days of the Receiver delivering a notice (the “**Purchase Notice**”) to the Settling Unitholder;
39. The Settlements provide that upon payment of the Unit Purchase Price, each of the Settling Unitholders shall purchase their units on an “as-is, where-is” basis and the Receiver and Peoples shall have no liability in respect of the units and shall be released and discharged from all claims arising from or related to the unit the RTOAs or any dealings with the Receiver, Rose of Sharon or the Property. Given the registrations against the Property, the Receiver is of a view that the most effective and efficient way to convey title is via a vesting order.
40. The Receiver is proposing that the Court make a single “blanket” approval and vesting order (the “**Condo AVO**”) authorizing the Receiver to sell the condominium units to either: (a) the Settling Unitholders who wish to purchase their Residential Unit in accordance with the Settlement; or (b) purchasers who submit offers through the listing of the condominium units with a broker retained by the Receiver (“**New Purchasers**”). The Condo AVO provides for certificates (“**Vesting Certificates**”) to be delivered to each purchaser on closing that will identify: (a) the purchaser; and (b) the specific unit or

units being purchased by that purchaser, and any related property (such as appliances), as well as any parking units and locker units. The Vesting Certificates will have the legal effect of conveying title to the purchaser “free and clear” in accordance with the terms of the approval and vesting order and will be registered on title in the same manner as a certificate delivered under a “standard” approval and vesting order. The Receiver is of the view that this process will provide a cost-efficient and timely method for transfer of title to the Residential Units.

41. The Declaration requires that the Service Units (as defined in Appendix “J”, and which includes those areas in the Building that are jointly used by the Residential Component and the Nursing Home, such as the garbage collection room, the mechanical room, the plumbing room, etc.) be conveyed by the Declarant to the Condo Corporation and Arirang, as tenants-in-common, each as to an undivided 50% interest, within 120 days after the Declaration Date or as soon as possible thereafter. The Receiver is proposing that the Condo AVO also provide for the transfer of the Service Units, which will be completed through the filing of Vesting Certificates at the appropriate time.
42. The Receiver has, with the assistance of Gowlings, developed a “template” agreement of purchase and sale that will be used in connection with the sale of condominium units. A copy of that template agreement is attached as **Appendix “M”** (the “**Template Sale Agreement**”). The Receiver, subject to agreement with a purchaser, may amend the Template Sale Agreement should the particular circumstances of a transaction warrant it.
43. To assist Settling Unitholders, the Receiver is contemplating identifying lawyers who speak Korean and who are familiar with the process of completing a real estate transaction based on a vesting order. Any such lawyer(s) would be identified to purchasers by the Receiver, but would be retained directly by the purchasers at their discretion. Purchasers would be responsible for paying their own professional fees and disbursement associated with the transfer of any condominium unit(s) that they purchase.

STATUS OF THE LTC TRANSACTION

44. Upon issuance of the June 10 Order which substituted Arirang as the Purchaser under the LTC AVO, by letter dated June 17, 2021, the Receiver advised the Ministry of Long-

Term Care (the “**Ministry**”) of the substitution and requested that it commence its licence transfer process with respect to Arirang.

45. The Receiver has been in periodic contact with the Ministry who advises that they are still conducting their review of Arirang’s licence transfer application. Further, the Ministry advises that it still needs to conduct a public consultation as provided for under the *Fixing Long Term Care Act, 2021*, which meeting has not yet been scheduled as the Ministry paused its review during the recent provincial election. As a result, the Receiver anticipates that it will be a further six to nine months to complete the LTC Transaction with Arirang.

STATUS OF APPEAL OF THE UNION

46. As set out in the Eleventh Report, on March 31, 2021, the Division Court released its Reasons for Decision in which it dismissed the Receiver’s appeal of the OLRB Decision released April 18, 2018 which declared that the Receiver was a successor employer of the Union and found:
- a) the language of s. 14.06(1.2) of the BIA was not “explicit statutory language” that isolated the Receiver from being declared a successor employer; and
 - b) liability as a successor employer is not a “liability...that is in respect of employees of the debtor”.
47. On June 17, 2021, CaleyWray, counsel for the Union, wrote to Gowlings asking who was acting on behalf of the purchaser of the Nursing Home, which inquiry was responded to forthwith by Gowlings.
48. By letter dated February 2, 2022, CaleyWray wrote to Gowlings requesting an update on the status of the sale of Nursing Home, which inquiry was also responded to by Gowlings.
49. The Receiver notes that since the Reasons for Decision were released, the Union has not approached the Receiver with a request to bargain to negotiate a collective agreement.

INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

50. Attached hereto as **Appendix “N”** is the Receiver’s Interim Statement of Receipts and Disbursements for the interim period May 1, 2021 to April 30, 2022 and for the entire period of the receivership, September 27, 2011 to April 30, 2022 (the “**R&D**”). The R&D indicates that as of April 30, 2022, the balance in the Receiver’s bank accounts in respect of the Life-Lease Residence, including the account maintained by Sterling Karamar Property Management (the firm engaged by the Receiver to manage the Life-Lease Residence), is \$218,200. The R&D excludes the bank account maintained by the Nursing Home manager for the Nursing Home which is discussed in the following paragraph.
51. The R&D includes receipts and disbursements from the Life-Lease Residence and receipts from the Ministry on account of monthly funding of the Nursing Home. In accordance with the Appointment Order, this funding is transferred to the bank account established for Nursing Home operations. As of April 30, 2022, the balance in the bank account maintained by ACC was \$1,444,312. Any excess funds not required for operation of the Nursing Home are from time-to-time transferred back to the Receiver’s bank account. Since the Appointment Date up to April 30, 2022, \$2,282,400 in excess funds have been transferred back to the Receiver’s bank account.
52. The Receiver is seeking the Court’s approval of the R&D.

RECEIVER’S BORROWINGS

53. Since the commencement of the receivership, the Receiver has borrowed \$6,500,000 from Peoples by way of Receiver’s Certificates in order to fund the receivership, substantially as a result of the cost to remediate certain Building deficiencies (as discussed in the Second, Third and Seventh Reports) and to fund professional fees and disbursements in connection with the Priority Issue (the issue of priority between Peoples and the Life-Lease Purchasers as discussed in the Third through Sixth Reports), the Statement of Claim and the Construction Lien Action (as discussed in the Second, Third, Fifth, Seventh, Eighth Reports), the OLRB Decision and the Condominium Application.

In addition, the Residential Component continues to operate at a recurring cash deficit of between \$15,000 to \$30,000 per month.

54. Pursuant to the June 10 Order, the Court increased the Receiver's borrowing limit to \$7,000,000 to provide the Receiver with sufficient financing, if needed, to continue to manage the receivership. The Receiver has not required to borrow further funds from Peoples as a result of the Nursing Home generating excess cash which, as per above, the Receiver has transferred back to the Receiver's bank account when funds are required. As a result, the Receiver's current borrowings remain at \$6,500,000.

RECEIVER'S REQUEST TO THE COURT

55. The Receiver respectfully requests the Court make an Order:
- a) approving this Twelfth Report and the Receiver's the actions and activities as described herein;
 - b) vesting title in the Residential Units to Settling Unitholders and New Purchasers, and transfer of title of the Service Units to the co-tenants, subject to the registration by the Receiver of Vesting Certificates; and
 - c) approving the R&D.

All of which is respectfully submitted to this Honourable Court.

DATED this 14th day of July, 2022.

DELOITTE RESTRUCTURING INC.

Receiver and Manager of the current and future assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Community and not in its personal capacity

Per:



Hartley Bricks, MBA, CPA, CA, CIRP, LIT
Senior Vice-President

APPENDIX “C”

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	WEDNESDAY, THE
)	
JUSTICE GILMORE)	27 TH DAY OF JULY, 2022

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 section 101 of the *Courts of Justice Act*, as amended**

**APPROVAL AND VESTING ORDER
(CONDOMINIUM AND SERVICE UNITS)**

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed receiver (the “**Receiver**”) of the undertaking, property and assets of Rose of Sharon (Ontario) Retirement Community (the “**Debtor**”) for an order approving: (a) the sale by the Receiver of condominium units located at 15 Maplewood Avenue, Toronto (the “**Residential Units**”) and related parking units, locker units and other related property (together with Residential Units, the “**Condo Units**”) pursuant to agreements of purchase and sale (the “**Sale Agreement**”) substantially in the form attached as **Appendix “M**” to the Twelfth Report of the Receiver dated 14 July 2022 (the “**Twelfth Report**”); (b) the transfer of the Service Units as defined in the Declaration attached as **Appendix “J**” to the Twelfth Report the “**Declaration**”); and (c) vesting in the purchaser identified in the applicable Sale Agreement the Condo Unit subject to that Sale

Agreement or the Service Units in the transferees as required by the Declaration, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Twelfth Report and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list:

1. **THIS COURT ORDERS AND DECLARES** that the Receiver is authorized to enter into and complete the sale of the Condo Units pursuant to the Sale Agreement with such amendments to the Sale Agreement as the Receiver may deem necessary or advisable.
2. **THIS COURT ORDERS AND DECLARES** that the Receiver is authorized to transfer the Service Units as required by the Declaration.
3. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to: (a) complete the Schedules to the Certificate in the form attached as **Schedule A** (the “**Vesting Certificate**”); and (b) take such additional steps and execute such additional documents as may be necessary or desirable for the completion of: (i) the sale of the Condo Units and the conveyance of the Condo Units to the purchasers of those Condo Units; and (ii) the transfer of the Service Units as required by the Declaration.
4. **THIS COURT ORDERS AND DECLARES** that upon the registration of the Vesting Certificate, all of the title and interest in and to the Condo Unit or Service Unit identified on **Schedule A** to the Vesting Certificate shall vest absolutely in the purchaser or transferee identified on **Schedule A** to the Vesting Certificate (the “**Purchaser**” or the “**Transferee**”) as owner of the Condo Unit or Service Unit, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the “**Claims**”) including, without limiting the generality of the foregoing: (a) any encumbrances or charges created by the Order dated 27 September 2011; (b) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (c) those Claims listed on **Schedule B** to the Vesting Certificate (all of which are collectively referred to as the “**Encumbrances**”, which term shall not include the permitted encumbrances,

easements and restrictive covenants listed on **Schedule C** to the Vesting Certificate) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Condo Unit or Service Unit identified on **Schedule B** to the Vesting Certificate are hereby expunged and discharged as against the Condo Unit or Service Unit identified on **Schedule A** to the Vesting Certificate.

5. **THIS COURT ORDERS** that upon the registration in the Land Registry Office for Land Titles Division of Metropolitan Toronto (64 and 66) (CRO#80) of an Application for Vesting Order in the form prescribed by the *Land Titles Act (Ontario)* and/or the *Land Registrations Reform Act (Ontario)*, the Land Registrar is hereby directed to enter the Purchaser or Transferee identified on **Schedule A** to the Vesting Certificate as the owner of the Condo Unit or Service Unit identified on **Schedule A** to the Vesting Certificate in fee simple, and is hereby directed to delete and expunge from title to the Condo Unit or Service Unit identified on **Schedule A** to the Vesting Certificate all of the Claims listed in **Schedule B** to the Vesting Certificate.

6. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Condo Units shall stand in the place and stead of the Condo Units, and that from and after the delivery of the Vesting Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Condo Units with the same priority as they had with respect to the Condo Units immediately prior to the sale, as if the Condo Units had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

7. **THIS COURT ORDERS AND DIRECTS** the Receiver to file with the Court a copy of the relevant Vesting Certificates, forthwith after the completion of the sale of a Condo Unit or the transfer of a Service Unit in accordance with this Order.

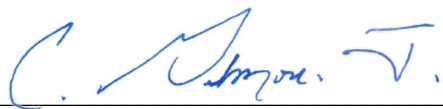
8. **THIS COURT ORDERS** that, notwithstanding:

- (a) the pendency of these proceedings;

- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtor;

the vesting of a Condo Unit or Service Unit pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

9. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.



Schedule A – Form of Vesting Certificate

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

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

VESTING CERTIFICATE

RECITALS

A. Pursuant to an Order of the Ontario Superior Court of Justice dated 27 September 2011, the Receiver was appointed as the receiver of the undertaking, property and assets of the the Debtor.

B. Pursuant to an Order of the Court dated 27 July 2022 (the “**Sale Order**”), the Court approved: (a) the sale by the Receiver of Condo Units pursuant to Sale Agreements and the transfer of Service Units pursuant to the Declaration; and (b) the vesting of Condo Units in those Purchasers identified in Sale Agreements entered into by the Receiver and the vesting of Service Units in the Transferees identified in the Declaration. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Order.

THE RECEIVER CERTIFIES the following:

1. The person identified on the attached **Schedule A** as the Purchaser of the Condo Unit identified on **Schedule A** has paid and the Receiver has received the purchase price for the Condo Unit in accordance with the applicable Sale Agreement between the Receiver and the Purchaser. **OR** The person identified on the attached **Schedule A** as the Transferee of the Service Units identified on **Schedule A** is the Transferee of that Service Unit as required by the Declaration.

[Delete One]

2. On the date identified below, all of the title and interest in and to the Condo Unit **OR** Service Unit *[Delete One]* identified on **Schedule A** vested absolutely in the Purchaser **OR** Transferee *[Delete One]* identified on **Schedule A** as registered owner of the Condo Unit **OR** Service Unit *[Delete One]* identified on **Schedule A** free and clear of and from any and all Claims including, without limiting the generality of the foregoing: (a) any encumbrances or charges created by the Order dated 27 September 2011; (b) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (c) those Claims listed on **Schedule B** (all of which are collectively referred to as the “**Encumbrances**”, which term shall not include the permitted encumbrances, easements and restrictive covenants listed on **Schedule C**), and all of the Encumbrances affecting or relating to the Condo Unit **OR** Service Unit *[Delete One]* identified on **Schedule A** are hereby expunged and discharged as against that Condo Unit **OR** Service Unit *[Delete One]*.

DATED at _____ on this ____ day of _____ 202__.

DELOITTE RESTRUCTURING INC., in its capacity as Receiver of the undertaking, property and assets of Rose of Sharon (Ontario) Retirement Community, and not in its personal capacity

Per: _____

Name:

Title:

Schedule A

PURCHASER OR TRANSFEREE *[DELETE ONE]*

LEGAL DESCRIPTION OF CONDO UNIT OR SERVICE UNIT *[DELETE ONE]*

Schedule B

Claims to be Deleted and Expunged from Title

Schedule C
Permitted Encumbrances, Easements and Restrictive Covenants
(Unaffected by the Vesting Order)

Schedule D
Approval and Vesting Order

PEOPLES TRUST COMPANY

-and-

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

Applicant

Respondent

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

APPROVAL AND VESTING ORDER
(CONDOMINIUM AND SERVICE UNITS)

GOWLING WLG (CANADA) LLP

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

E. Patrick Shea (#39665K)
Tel: (416) 369-7399
Fax: (416) 862-7661

Lawyers for the Receiver

52526382\1

APPENDIX “D”

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	WEDNESDAY, THE
)	
JUSTICE GILMORE)	27 TH DAY OF JULY, 2022

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 section 101 of the *Courts of Justice Act*, as amended**

ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed receiver (the “**Receiver**”) of the undertaking, property and assets of Rose of Sharon (Ontario) Retirement Community (the “**Debtor**”) for an order approving: (a) the Twelfth Report of the Receiver dated 14 July 2022 (the “**Twelfth Report**”); and (b) the Receiver’s Interim Statement of Receipts and Disbursement for the period September 27, 2011 to April 30, 2022 attached as **Schedule “N”** to the Twelfth Report (the “**Interim R&D**”), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Twelfth Report and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list:

1. **THIS COURT ORDERS AND DECLARES** that the Twelfth Report and the Interim R&D be and are hereby approved.



PEOPLES TRUST COMPANY

-and-

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

Applicant

Respondent

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

ORDER

GOWLING WLG (CANADA) LLP

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

E. Patrick Shea (#39665K)
Tel: (416) 369-7399
Fax: (416) 862-7661

Lawyers for the Receiver

APPENDIX “E”

FIRST AMENDING AGREEMENT

THIS FIRST AMENDING AGREEMENT is made as of this 29th day of December, 2022 (this “**Agreement**”),

B E T W E E N :

DELOITTE RESTRUCTURING INC., solely in its capacity as court-appointed receiver and manager of ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY and not in its personal or corporate capacity

(the “**Vendor**”)

- and -

ARIRANG AGE-FRIENDLY COMMUNITY CENTRE, a non-share, not-for-profit corporation existing under the laws of Canada

(the “**Purchaser**”)

WHEREAS the Vendor and the Purchaser entered into an agreement of purchase and sale dated the 13th day of May, 2019, as amended and restated on the 1st day of April, 2021 (collectively, the “**Purchase Agreement**”), whereby the execution of the Purchase Agreement has been authorized and approved, with such amendments as the Vendor may deem necessary, by an amended and restated approval and vesting order dated the 10th of June, 2021;

AND WHEREAS the Vendor and the Purchaser have agreed to amend the Purchase Agreement, as more particularly set out in this Agreement;

IN CONSIDERATION of the mutual covenants and agreements herein set out, the sum of Two Dollars (\$2.00) now paid by each of the parties hereto to the other and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged by each party hereto), the parties hereto covenant and agree as follows:

1. **Recitals.** The recitals to this Agreement are true in substance and in fact.
2. **Capitalized Terms.** Unless otherwise defined herein, all capitalized terms contained in this Agreement shall have the same meanings as ascribed thereto in the Purchase Agreement.
3. **Amendments.** The Purchase Agreement is hereby amended as follows:
 - (a) Section 1.1 (Closing Date) of the Purchase Agreement is hereby deleted in its entirety and replaced with the following:

“**Closing Date**” means the date which is fifteen (15) days immediately following the later of written confirmation from the Vendor to the Purchaser that: (a) the Approval and Vesting Order has been amended as required, and (b) the MLTC has approved the purchase by the Purchaser contemplated under this Agreement and the MLTC has issued or approved the Purchaser for transfer of the Licence(s) or for issue of licences similar to the Licence(s) to the Purchaser; or such earlier date as agreed by the parties, but in no event will the Closing Date be later than March 31, 2023.”

- (b) Section 4.3(c) (Mutual Conditions) of the Purchase Agreement is hereby deleted in its entirety and replaced with the following:

“(c) the MLTC shall have approved the purchase by the Purchaser contemplated under this Agreement and the MLTC shall have approved the Purchaser for transfer of the Licence(s) or for issue of the Replacement Licence (the “**MLTC Approval**”),”

- (c) The following paragraph shall be added at the end of Section 4.4 (Transfer of Licenses) of the Purchase Agreement:

“The Vendor and Purchaser further agree to use commercially reasonable efforts to obtain MLTC Approval on or before February 28, 2023.”

4. **Miscellaneous.**

- (a) Except as amended herein, all other terms and conditions of the Purchase Agreement shall remain the same and in full force and effect and the Purchase Agreement is hereby ratified and confirmed by the parties hereto to the effect and with the intent that the Purchase Agreement and this Agreement shall be read and construed as one document.
- (b) Time is of the essence hereof and shall remain of the essence of the Purchase Agreement, and no variation of this Agreement shall operate as a waiver of this provision.
- (c) This Agreement shall be binding upon the parties hereto and their respective successors and assigns and shall enure to the benefit of the parties hereto and their respective successors and permitted assigns.
- (d) The parties agree that this Agreement may be executed in counterpart and transmitted by pdf or email and that the reproduction of signatures in counterpart by way of pdf or email will be treated as though such reproduction were executed originals.

[Signature Page Follows]

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date set out above.

DELOITTE RESTRUCTURING INC., solely in its capacity as court-appointed receiver and manager of ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY and not in its personal capacity

Per: 
Name: Hartley Bricks
Title: Senior Vice President

I have authority to bind the above.

ARIRANG AGE-FRIENDLY COMMUNITY CENTRE

Per: _____
Name:
Title:

I have authority to bind the above.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date set out above.

DELOITTE RESTRUCTURING INC., solely in its capacity as court-appointed receiver and manager of ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY and not in its personal capacity

Per: _____
Name:
Title:

I have authority to bind the above.

ARIRANG AGE-FRIENDLY COMMUNITY CENTRE

Per: 
Name: TONG HAHN
Title:

I have authority to bind the above.

APPENDIX “F”

**IN THE MATTER OF THE RECEIVERSHIP OF
ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY**

**Receiver's Interim Statement of Receipts and Disbursements
for the period September 27, 2011 to December 31, 2022**

	Sept 17/11 to Apr 30/22	May 1/22 to Dec 31/22	Sept 17/11 to Dec 31/22
Receipts			
Ministry of Health funding	\$ 33,424,209	\$ 3,306,084	\$ 36,730,293
Receipts from preferred accommodation re: nursing home residents	14,792,575	2,570,134	17,362,709
Receipts from life lease residence	11,019,249	(1,004,534)	10,014,715
Proceeds from sale of condominium units	-	14,331,046	14,331,046
Receiver borrowings	6,500,000	-	6,500,000
Nursing Home - Return of excess funding	2,282,400	450,000	2,732,400
Cash in bank	404,887	-	404,887
HST refund	432,457	197,817	630,274
Proceeds from litigation settlements	660,000	-	660,000
Property tax refund	139,700	-	139,700
Misc. other receipts	400,647	27,798	428,445
Total receipts	\$ 70,056,124	\$ 19,878,346	\$ 89,934,469
Disbursements			
Funding of Nursing Home	\$ 47,765,095	\$ 4,352,755	\$ 52,117,850
Life lease residence disbursements	15,828,474	471,772	16,300,246
Receiver fees	2,589,327	366,816	2,956,143
Legal fees	2,489,392	521,549	3,010,941
HST/PST paid	748,758	121,523	870,280
Condominium Fees		927,031	927,031
Insurance	54,612	-	54,612
Consulting fees/Commissions	162,232	75,031	237,264
Buyout of kitchen equipment lease	60,913	-	60,913
Property taxes	14,419	-	14,419
Building Condition Assessment	41,270	-	41,270
Appraisal fees	51,282	10,925	62,207
City of Toronto Development Charges	14,628	-	14,628
Ministry of Health & Long-Term Care fees	3,750	-	3,750
Other Miscellaneous disbursements	2,150	-	2,150
Bank Charges	11,622	7,822	19,445
Total disbursements	\$ 69,837,924	\$ 6,855,224	\$ 76,693,148
Excess of receipts over disbursements	\$ 218,200	\$ 13,023,121	\$ 13,241,321

APPENDIX “G”

January 09, 2023

Rose Of Sharon (Ontario) Retirement
 Suite 500-920 Yonge Street
 Toronto, ON M4W 3C7

RE: Rose Of Sharon (Ontario) Retirement
15-17 Maplewood Avenue Toronto, ON

STATEMENT FOR DISCHARGE PURPOSES - Mortgage No. 41600
 (Effective January 09, 2023 - interest currently paid to July 29, 2011)

Principal Balance as at July 29 2011	\$14,884,569.80
Interest Rate P+1.25 from July 29 2011 to January 09 2023	\$7,451,337.94
Tax Account (A Minus Balance is a Credit)	\$1,938,885.40
Late Payment Interest	\$1,773,141.31
Discharge Penalty	\$ 0.00
Statement Fee	\$ 0.00
Discharge Fee	\$ 0.00
Sundry Account (A Minus Balance is a Credit)	\$12,227,670.81
Total Amount	<u><u>\$38,275,605.26</u></u>

Per Diem from January 09, 2023 \$3,140.03

The loan balance outstanding as at January 09, 2023 will be \$38,275,605.26.

THE AMOUNTS IN THIS STATEMENT ARE CALCULATED ON THE BASIS THAT ALL PAYMENTS UP TO AND INCLUDING THE ACTUAL PAYOUT ARE MADE AND HONOURED. If any such payments are not made or honoured, then the amounts in this statement will no longer be valid and will be replaced without notice by amounts reflecting such non-payment. WE WILL NOT BE OBLIGED TO PROVIDE A DISCHARGE OF OUR MORTGAGE, NOTWITHSTANDING ANY TERMS OR CONDITIONS ACCOMPANYING PAYOUT, UNLESS AND UNTIL ANY SUCH PAYMENTS ARE MADE OR HONOURED, so the obligation to ensure that all such payments are made and honoured is on the party relying on this statement and making payment to us in accordance with it.

All taxes and other charges paid by us from the time of preparation to the closing date and not indicated on this statement are the responsibility of the Mortgagor.

Funds received after 12:00 P.M. of the proposed discharge date will be subject to an additional daily interest charge of \$3,140.03 until paid. If the proposed discharge date is on Friday, funds received after 12:00 P.M. will be subject to additional interest until the next business day. If this is a floating rate mortgage, the daily interest charge is subject to change in the Prime Lending Rate of the Bank of Montreal.

Payment must be in the form of a wire or direct deposit as per our wire instructions. Please include the appropriate form of Discharge Documentation (including PPSA Security if applicable) for execution by Peoples Trust Company.

This statement may not be used past the end of the month in which it was issued.

If this loan is in an MBS Pool, the Discharge Statement may be subject to CMHC approval. If approved, a final Discharge penalty calculation must be requested no more than 5 business days prior to payout. If this is a final penalty calculation, the penalty is valid only for the effective date on this statement.

Paul DeLuca
 Senior Manager, Credit & Default Management

E.& O.E.

APPENDIX “H”

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

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

BETWEEN:

PEOPLES TRUST COMPANY

Plaintiff

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Defendants

**AFFIDAVIT OF HARTLEY BRICKS
(Sworn January 18, 2023)**

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

1. I am a Chartered Professional Accountant, Chartered Insolvency and Restructuring Professional qualified to practice in the Province of Ontario, and am a Senior Vice-President of Deloitte Restructuring Inc. ("**Deloitte**"), the Court-Appointed receiver and manager (the "**Receiver**") of the assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Community (the "**Debtor**"). Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. Attached hereto as Exhibit "**A**" is a schedule summarizing each invoice issued by the Receiver for services rendered during the period January 1, 2017 to November 30, 2022 (the "**Period**").
3. Attached hereto as Exhibit "**B**" are true copies of the invoices for fees and disbursements incurred by Deloitte with respect to Rose for the Period, including a detailed

description of the activities, number of hours worked, applicable hour rates and totals. I have identified an error in the invoice dated July 24, 2019 for the period June 1 to June 30, 2019, which invoice was overstated by \$7,468.50. This amount will be deducted from the Receiver's next invoice. Other than the error identified, I confirm that these accounts accurately reflect the services provided by the Receiver in this proceeding for the Period.

4. To the best of my knowledge, the rates charged by Deloitte throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by Deloitte for services rendered in relation to similar proceedings.

5. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver.

SWORN BEFORE ME)
over video conference this)
18th day of January, 2023 in accordance)
with Ontario Reg.431/20.)
The affiant was located in Toronto,)
in the Province of Ontario, while the)
Commissioner, Todd Ambachtsheer)
was located in Toronto,)
in the Province of Ontario.)



HARTLEY M. BRICKS

.....
A commissioner for taking oaths, affidavits, etc.

Todd Jeffrey Ambachtsheer,
a Commissioner, etc., Province of Ontario,
for Deloitte LLP and Deloitte Restructuring Inc.
Expires September 9, 2024.

EXHIBIT "A"

To the Fee Affidavit of Hartley Bricks sworn January 18, 2023

SWORN BEFORE ME

over video conference this
18th day of January, 2023 in accordance
with Ontario Reg.431/20.

The affiant was located in Toronto,
in the Province of Ontario, while the
Commissioner, Todd Ambachtsheer
was located in Toronto,
in the Province of Ontario.

.....
A commissioner for taking oaths, affidavits, etc.

Todd Jeffrey Ambachtsheer,
a Commissioner, etc., Province of Ontario,
for Deloitte LLP and Deloitte Restructuring Inc.
Expires September 9, 2024.

EXHIBIT "A"

**Summary of the Invoices of
Deloitte Restructuring Inc., in its capacity as Receiver and Manager of
Rose of Sharon (Ontario) Retirement Community
for the period January 1, 2017 to November 30, 2022**

Invoice Date	Invoice Period	Fees	Disb.	HST	Total Invoice Amount	Hours	Average Hourly Fee Rate
April 18, 2017	January 1, 2017 to March 31, 2017	\$ 15,708.00	\$ -	\$ 2,042.04	\$ 17,750.04	35.7	\$ 440.00
August 1, 2017	April 1, 2017 to June 30, 2017	61,941.50	27.62	8,055.99	70,025.11	147.7	419.37
August 18, 2017	July 1, 2017 to July 31, 2017	15,774.50	-	2,046.79	17,821.29	36.2	435.76
September 13, 2017	August 1, 2017 to August 31, 2017	17,295.00	-	2,248.35	19,543.35	37.9	456.33
November 8, 2017	September 1, 2017 to October 31, 2017	47,317.00	-	6,151.21	53,468.21	97.6	484.81
December 13, 2017	November 1, 2017 to November 30, 2017	24,854.00	127.97	3,247.66	28,229.63	53.5	464.56
March 8, 2018	December 1, 2017 to December 31, 2017	20,707.50	43.23	2,684.59	23,435.32	43.2	479.34
March 8, 2018	January 1, 2018 to February 28, 2018	41,908.50	25.84	5,451.46	47,385.80	87.9	476.77
July 19, 2018	March 1, 2018 to June 30, 2018	65,085.00	84.46	8,472.03	73,641.49	130.9	497.21
November 2, 2018	July 1, 2018 to October 31, 2018	69,985.00	188.81	9,122.60	79,296.41	148.7	470.65
January 16, 2019	October 29, 2019 to December 31, 2018	37,980.00	131.57	4,954.50	43,066.07	81.8	464.30
March 19, 2019	January 1, 2019 to February 28, 2019	70,480.00	686.83	9,251.69	80,418.52	136.5	516.34
May 18, 2019	March 1, 2019 to March 31, 2019	21,622.50	-	2,810.93	24,433.43	42.6	507.57
June 18, 2019	April 1, 2019 to May 31, 2019	27,928.00	177.89	3,653.77	31,759.66	56.4	495.18
July 24, 2019	June 1, 2019 to June 30, 2019	15,168.00	-	1,971.84	17,139.84	15.6	972.31
November 12, 2019	July 1, 2019 to October 31, 2019	28,741.50	615.67	3,816.43	33,173.60	57.1	503.35
January 6, 2020	November 1, 2019 to December 31, 2019	16,090.50	357.31	2,138.22	18,586.03	31.2	515.72
June 5, 2020	January 1, 2020 to May 31, 2020	35,003.00	360.36	4,597.24	39,960.60	74.3	471.10
September 11, 2020	June 1, 2020 to August 11, 2020	13,030.50	4,807.28	2,318.91	20,156.69	26.8	486.21
November 19, 2020	August 12, 2020 to October 31, 2020	30,772.00	-	3,993.86	34,765.86	59.3	518.92
January 21, 2021	November 1, 2020 to December 31, 2020	38,475.00	-	5,001.75	43,476.75	72.7	529.23
March 24, 2021	January 1, 2021 to February 28, 2021	64,893.50	-	8,436.16	73,329.66	118.1	549.48
May 3, 2021	March 1, 2021 to April 30, 2021	35,900.00	-	4,667.00	40,567.00	67.2	534.23
July 15, 2021	May 1, 2021 to June 30, 2021	36,436.50	-	4,736.75	41,173.25	71.2	511.75
October 7, 2021	July 1, 2021 to August 31, 2021	35,667.00	-	4,636.71	40,303.71	67.5	528.40

November 12, 2021	September 1, 2021 to October 31, 2021	48,184.00	-	6,263.92	54,447.92	85.4	564.22
January 24, 2022	November 1, 2021 to December 31, 2021	28,296.00	-	3,678.48	31,974.48	52.2	542.07
April 18, 2022	January 1, 2022 to March 31, 2022	42,714.00	44.84	5,558.65	48,317.49	76.8	556.17
June 10, 2022	April 1, 2022 to May 31, 2022	65,178.00		8,473.14	73,651.14	115.8	562.85
August 23, 2022	June 1, 2022 to July 31, 2022	84,684.50	23.92	11,012.09	95,720.51	147.7	573.35
October 28, 2022	August 1, 2022 to September 30, 2022	87,346.00	10,976.19	12,781.88	111,104.07	151.5	576.54
December 19, 2022	October 1, 2022 to November 30, 2022	86,824.50	8,955.25	12,451.37	108,231.12	151.1	574.62
Total		\$ 1,331,991.00	\$ 27,635.04	\$ 176,728.01	\$ 1,536,354.05	2,578.1	\$ 516.66

EXHIBIT "B"

To the Fee Affidavit of Hartley Bricks sworn January 18, 2023

SWORN BEFORE ME

over video conference this
18th day of January, 2023 in accordance
with Ontario Reg.431/20.

The affiant was located in Toronto,
in the Province of Ontario, while the
Commissioner, Todd Ambachtsheer,
was located in Toronto,
in the Province of Ontario.

.....
A commissioner for taking oaths, affidavits, etc.

Todd Jeffrey Ambachtsheer,
a Commissioner, etc., Province of Ontario,
for Deloitte LLP and Deloitte Restructuring Inc.
Expires September 9, 2024.



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Private and Confidential

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

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

GST/HST Registration Number: 13324 5290

Invoice

For professional services rendered for the period January 1 to March 31, 2017 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Summary of Fees

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

Our Fee	\$	15,708.00
HST@13%		2,042.04

Amount Payable (CAD)	\$	17,750.04
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Remittance information on last page

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

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

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



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

Date: August 1, 2017
 Invoice Number: 4451068
 Client/Mandate Number: 902388.1000002
 Billing Partner: Paul Casey

GST/HST Registration Number: 12289 3605

Invoice #41

For professional services rendered for the period April 1 to June 30, 2017 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Summary of Fees

Professional	Position	Hours	Rate		
Adam Bryk	Partner	1.5	\$575.00	\$	862.50
Hartley Bricks	Director	106.7	\$490.00		52,283.00
Catherine Hristow	Director	0.9	\$490.00		441.00
Anna Koroneos	Senior Manager	6.6	\$450.00		2,970.00
Julie Haghiri	Senior Associate	11.7	\$250.00		2,925.00
John Youn	Analyst	17.2	\$125.00		2,150.00
Rose Brown	Trust Administrator	3.1	\$100.00		310.00
Total hours and professional fees		147.7			61,941.50
		Out of pocket expenses		\$	27.62
			Subtotal		61,969.12
			HST@13%		8,055.99
Amount Payable (CAD)				\$	70,025.11

Remittance information on last page

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

Date	Professional	Hours	Narrative
4/3/2017	Bricks, Hartley	1.5	Review and execute disbursements; review of motion materials.
4/5/2017	Bricks, Hartley	1.0	Correspondence with Sterling regarding cash flow and water meters; review and execute disbursements; set up conference call; messages exchanged with H. Milborne.
4/5/2017	Brown, Rose	0.3	Trust Banking Administration - Transfer between Accounts.
4/6/2017	Bricks, Hartley	4.0	Revise report to court.
4/7/2017	Bricks, Hartley	5.0	Conference call with CMHC and Peoples to discuss status of receivership; revise court report.
4/10/2017	Bricks, Hartley	1.5	Review correspondence from N. Lee and revise court report; respond to correspondence from Gowlings re agreement of purchase and sale; correspondence with Peoples and Gowlings re PPSA registrations.
4/10/2017	Koroneos, Anna	0.1	Prepare PPSA registrations
4/10/2017	Youn, John	3.0	Summary of life lease units update for March 31, 2017; questions and discussions with H. Bricks.
4/11/2017	Bricks, Hartley	1.7	Revise court report; review of files for settlement agreements and forward to Blaneys.
4/11/2017	Youn, John	3.0	Review of amortization input; review and finalizing update for life lease units.
4/17/2017	Bricks, Hartley	0.5	Review and respond to correspondence from R. Berg re nursing home matters.
4/18/2017	Bricks, Hartley	1.5	Update R&D; correspondence with M. Mallich re demand letters.
4/19/2017	Bricks, Hartley	3.4	Correspondence re site tour; update R&D; discussion with E. Golden re status; review and revise Marketing and Sale Agreement with Milborne and forward same.
4/19/2017	Brown, Rose	0.5	Banking Administration - Disbursement cheques and transfer to ACC.
4/20/2017	Bricks, Hartley	0.5	Review and execute disbursements.
4/20/2017	Brown, Rose	0.7	Banking Administration - Disbursement cheques.
4/21/2017	Bricks, Hartley	3.5	Prepare R&D; review and execute disbursements.
4/24/2017	Bricks, Hartley	4.5	Prepare R&D; revise report to court.
4/25/2017	Bricks, Hartley	3.0	Finalize court report and appendices; discussion with P. Shea re union matter.
4/27/2017	Bricks, Hartley	2.0	Finalize report to court and forward to A. Bryk for review.
4/28/2017	Bryk, Adam	1.5	Review of Eight Report.
4/28/2017	Hristow, Catherine	0.9	QA of Eighth Report to the Court.
5/1/2017	Bricks, Hartley	1.7	Update report to court; correspondence concerning site tour; forward floor plans to Milborne.
5/2/2017	Bricks, Hartley	4.0	Discussion with E. Golden re status; finalize materials and forward to E. Golden; finalize fee affidavit and forward.
5/9/2017	Bricks, Hartley	2.5	Discussion with E. Golden re status, disc. with J. Youn re arrears file and forward arrears info to Golden; review letter re CAM arrears and provide comments.
5/9/2017	Youn, John	0.7	Calculation of arrears workbook: separation between pre-settlement and post-settlement amount.
5/10/2017	Bricks, Hartley	1.5	Correspondence concerning demand letters to unitholders; prepare for site visit; review and execute disbursements.
5/11/2017	Bricks, Hartley	4.0	Site visit with CMHC, Peoples and Milborne; conference call to discuss OLRB status and strategy.

Date	Professional	Hours	Narrative
5/11/2017	Brown, Rose	1.0	Trust Banking Administration - Disbursement cheques and prepare transfer between accounts.
5/11/2017	Youn, John	2.0	Site tour and discussions with CMHC and Peoples Trust
5/12/2017	Bricks, Hartley	3.0	Review and provide comments on final version of motion materials; review and execute amendment to LSAA; discussion with Ryhan of ACC.
5/15/2017	Bricks, Hartley	1.2	Discussion with E. Golden re status of NOM and letters to life lease purchasers re outstanding CAM; review of OLRB correspondence.
5/16/2017	Bricks, Hartley	4.0	Prepare responses to undertakings in litigation.
5/16/2017	Brown, Rose	0.6	Update website with two documents; prepare stop payment sent to TD Bank and email Sterling to confirm stop have been placed.
5/17/2017	Bricks, Hartley	3.5	Review and research info for undertakings.
5/18/2017	Bricks, Hartley	3.5	Review and execute disbursements; review of correspondence from Gowlings reundertakings; discussion with E. Golden re status; correspondence with Unit holders regarding outstanding CAM payments.
5/19/2017	Bricks, Hartley	0.8	Review and respond to correspondence from life lease purchaser re arrears.
5/23/2017	Bricks, Hartley	1.0	Discussion with E. Golden re motion matters; review and respond to correspondence from life lease purchase re CAM fees; respond to correspondence from a party interested in nursing home.
5/24/2017	Bricks, Hartley	1.4	Review and respond to correspondence from life lease purchasers.
5/25/2017	Bricks, Hartley	1.8	Review and respond to correspondence from a life lease purchasers.
5/26/2017	Bricks, Hartley	2.5	Review and execute disbursements; review and respond to questions from life lease purchasers.
5/26/2017	Koroneos, Anna	1.0	Review of motion record and receiver's report.
5/26/2017	Youn, John	2.0	CAM fee reconciliation as per H. Bricks.
5/29/2017	Bricks, Hartley	0.3	Review of correspondence from a life lease purchaser, review of files and correspondence with C. Prophet re same; review of correspondence from R. Berg.
5/31/2017	Bricks, Hartley	1.8	Review of factum and provide comments to E. Golden; discussion with C. Prophet re settlement agreements; review and respond to correspondence from life lease purchasers.
5/31/2017	Haghiri, Golnaz	1.0	Preparing 246 (2) reports.
5/31/2017	Koroneos, Anna	0.5	With H. Bricks on 246-2 Notices outstanding; with J. Haghiri on preparation of all o/s 246-2 notices since 9/2012 and R&Ds for each.
6/1/2017	Haghiri, Golnaz	3.8	Reconciling General Ledger to prepare 246(2) reports for previous periods.
6/5/2017	Koroneos, Anna	5.0	Prepare for and attend at court; prepare interim R&D since last court approval; prepare mini supplementary report.
6/7/2017	Bricks, Hartley	1.5	Review of orders and endorsements; review of correspondence from E. Golden; discussion with A. Koroneos re court appearance.
6/7/2017	Youn, John	1.0	News article translation from Korean to English and provide to H. Bricks.
6/8/2017	Bricks, Hartley	1.5	Disc. with R. Berg re nursing home matters; review and respond to correspondence from life lease residents.

Date	Professional	Hours	Narrative
6/9/2017	Bricks, Hartley	3.0	Discussion with H. Milborne re agreement and forward final agreement for execution; discussion with contractors re quotes for repairs to building; discussion with P. Shea re various matters; correspondence with assistant to an MP re meeting to discuss status of receivership.
6/9/2017	Haghiri, Golnaz	5.1	Discussions with H. Bricks regarding 246 reports; continue working on the R&D.
6/9/2017	Youn, John	3.0	Calculation of arrears spreadsheet update; summary of arrears payment from April to June 2017.
6/14/2017	Bricks, Hartley	1.5	Review and respond to correspondence from life lease purchasers; correspondence with C. Prophet re same.
6/15/2017	Bricks, Hartley	3.5	Review and respond to correspondence from D. Minet re building matters; prepare update for Peoples; discussion with P. Crisalogo re lockers and other matters; review and respond to correspondence from R. Berg.
6/16/2017	Bricks, Hartley	2.0	Review of CMA and respond back to H. Milborne; correspondence with P. Crisolago re metering and other matters; correspondence with R. Lupo re metering; discussion with C. Prophet re status of various matters.
6/19/2017	Bricks, Hartley	3.0	Prepare response to Gowlings re undertakings.
6/19/2017	Youn, John	1.5	Calculation of arrears review and update for missing receipts.
6/20/2017	Bricks, Hartley	2.5	Conference call with Gowlings and Avis to discuss condo matters; discussion with R. Berg re various matters; prepare response to Gowlings re undertakings.
6/21/2017	Bricks, Hartley	1.2	Discussion and correspondence with R. Berg re operational matters; discussion and correspondence with Kadima Intermanagement regarding their quote.
6/22/2017	Bricks, Hartley	2.0	Review and respond to questions from Peoples and CMHC; correspondence with Milborne regarding CMA.
6/26/2017	Bricks, Hartley	5.0	Meeting at Rose of Sharon with J. Shietman re review of proposal for repair of building; discussion with E. Golden re Kim motion; review and provide comments on factum; prepare supplemental report and forward to E. Golden for comments and finalize same; prepare correspondence to R. Lupo regarding parking; review of files and provide unit information to Milborne.
6/27/2017	Bricks, Hartley	1.5	Review of R&D's prepared by Julie and discussion regarding same; review and respond to questions from Milborne.
6/27/2017	Haghiri, Golnaz	0.7	Discussions with H. Bricks regarding final 246 draft; finalize the documents for OSB.
6/28/2017	Bricks, Hartley	1.0	Review and respond to correspondence from E. Golden; review motion materials.
6/29/2017	Bricks, Hartley	4.2	Review of s. 246 reporting and discuss with J. Haghiri; attendance on site to meet with property manager and contractor to review lockers to be built and other building matters; review of parking and locker analysis; prepare response to unit purchaser re outstanding CAM fees.
6/29/2017	Haghiri, Golnaz	1.1	Finalizing the package for OSB.
6/29/2017	Youn, John	1.0	Parking lot ownership/usage summary.
6/30/2017	Bricks, Hartley	1.2	Correspondence with J. Jensen re status; review of revised quote received from Kadima and follow up questions re same.
Total hours		147.7	



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Private and Confidential

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

Date: August 18, 2017
 Invoice Number: 4462657
 Client/Mandate Number: 902388.1000002
 Billing Partner: Paul Casey

GST/HST Registration Number: 12289 3605

Invoice #42

For professional services rendered for the period July 1 to 31, 2017 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Summary of Fees

Professional	Position	Hours	Rate		
Hartley Bricks	Director	30.8	\$490.00	\$	15,092.00
John Youn	Analyst	4.5	\$125.00		562.50
Rose Brown	Trust Administrator	0.9	\$100.00		90.00
Total hours and professional fees		36.2			15,744.50
			Out of pocket expenses	\$	-
			Subtotal		15,744.50
			HST@13%		2,046.79
Amount Payable (CAD)				\$	17,791.29

Remittance information on last page

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

Date	Professional	Hours	Narrative
7/4/2017	Bricks, Hartley	1.9	Conference call with Gowlings and R. Avis re status of condo conversion; correspondence with Kadima re quote and Sterling Karamar re building matters; correspondence with M. Mallich re renovation quotes.
7/5/2017	Bricks, Hartley	0.7	Correspondence with M. Mallich re renovation quotes and follow up correspondence with Sterling Karamar to obtain further info on Total Renovation quote.
7/10/2017	Bricks, Hartley	1.0	Correspondence and discussion with R. Berg re operational matters; correspondence with P. Crisolago re appliances; discussion with J. Chu re analysis.
7/10/2017	Brown, Rose	0.3	Trust Banking Administration - Disbursement cheque.
7/11/2017	Bricks, Hartley	3.5	Preparation for and attendance in court for motion to argue against lifting the stay re Grace Kim application; review of analysis of appliances and forward schedule to B. Kim to prepare; review and execute disbursements.
7/11/2017	Youn, John	1.0	Restoration analysis for select units.
7/12/2017	Bricks, Hartley	1.0	Correspondence with an interested purchaser and arrange conference call; review of appliance analysis; review and execute disbursements; review of LSAA provided by the Centril LHIN.
7/13/2017	Bricks, Hartley	0.7	Conference call with a party interested in LTC.
7/14/2017	Bricks, Hartley	3.0	Review of Milborne analysis and discussion with J. Youn re same.
7/14/2017	Youn, John	1.5	Estimated proceeds analysis.
7/24/2017	Bricks, Hartley	3.5	Prepare update for Peoples Trust; discussion with R. Berg re air conditioning problem; review and execute disbursements.
7/25/2017	Bricks, Hartley	3.0	Review and execute disbursements; conference call with Gowlings and N. Lee to discuss status of condo application; prepare update for Peoples.
7/26/2017	Bricks, Hartley	3.5	Review of locker inventory and discuss same with J. Youn; respond to correspondence from M. Mallich; discussion with J. Jensen re status.
7/26/2017	Brown, Rose	0.3	Trust Banking Administration - Prepare disbursement cheque.
7/26/2017	Brown, Rose	0.3	Trust Banking Administration - Prepare disbursement cheque.
7/26/2017	Youn, John	2.0	Locker listing.
7/27/2017	Bricks, Hartley	2.5	Review of locker analysis and forward to J. Renwick; review and respond to correspondence from M. Mallich re unit pricing; review
7/28/2017	Bricks, Hartley	2.8	Discussion with J. Shtieman re construction contract; correspondence with M. Kim re timing for meeting with MPP; execute listing agreement and forward to J. Jensen; prepare correspondence to J. Yoon re removal of property.
7/31/2017	Bricks, Hartley	3.7	Review of locker and parking situation; review of outstanding matters list and forward various documents to Gowlings; discussion with J. Renwick of Milborne Real Estate re unit pricing and lockers; correspondence with P. Crisolago of Sterling re list of agreements.
Total hours		36.2	



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

Date: September 13, 2017
 Invoice Number: 4480338
 Client/Mandate Number: 902388.1000002
 Billing Partner: Paul Casey

GST/HST Registration Number: 12289 3605

Invoice #42a

For professional services rendered for the period August 1 to 31, 2017 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Summary of Fees

Professional	Position	Hours	Rate		
Hartley Bricks	Director	34.5	\$490.00	\$	16,905.00
Anne Baptiste	Analyst	1.0	\$125.00		125.00
John Youn	Analyst	1.0	\$125.00		125.00
Rose Brown	Trust Administrator	1.4	\$100.00		140.00
Total hours and professional fees		37.9			17,295.00
			HST@13%		2,248.35
Amount Payable (CAD)				\$	19,543.35

Remittance information on last page

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

Date	Professional	Hours	Narrative
8/1/2017	Bricks, Hartley	4.0	Preparation for and attendance at a meeting with J. Renwick and D. Palmieri of Milborne Real Estate to review units to be sold, work to be completed and other matters; review and execute disbursements; discussion with R. Berg re various matters.
8/1/2017	Youn, John	1.0	B1 and B2 locker listing mapping.
8/2/2017	Bricks, Hartley	2.1	Correspondence with J. Yoon re removal of items; review and execute disbursements; review of floor plans provided by N. Lee.
8/3/2017	Bricks, Hartley	1.5	Discussion with a party interested in Rose of Sharon; review and execute disbursements.
8/8/2017	Bricks, Hartley	2.5	Prep for and attendance on conference call with Gowlings for update on condo conversion; correspondence with P. Crisalogo re reserve fund study; prepare letter for Norman Lee re City of Toronto document access; review and execute disbursements.
8/8/2017	Brown, Rose	0.5	Input receipts and monthly entries for July 2017.
8/9/2017	Baptiste, Anne	1.0	July banking admin and reconciliation
8/9/2017	Bricks, Hartley	3.0	Meeting at Rose of Sharon with J. Renwick, Daneilla and J. Shteman to discuss work to be done on property.
8/10/2017	Bricks, Hartley	2.0	Review and execute disbursements; prepare correspondence to Gowlings re questions on property; arrange call with Peoples and CMHC; forward unit drawings to Milborne.
8/11/2017	Bricks, Hartley	3.0	Conference call with Y. Boswell, M. Mallich and J. Theriault re status of condo; follow up message with J. Jensen and J. Renwick; review of responses from D. Miret; discussion with J. Renwick re unit values; review of files re architectural plans and forward to contractor.
8/14/2017	Bricks, Hartley	0.3	Review and respond to correspondence from P. Lee re Chaplaincy office; respond to correspondence from J. Shteman.
8/14/2017	Brown, Rose	0.3	Trust Banking Administration - Disbursement cheque.
8/15/2017	Bricks, Hartley	1.0	Meeting with a party interested in LTC and subsequent discussion with P. Shea regarding same.
8/16/2017	Bricks, Hartley	0.5	Review of correspondence from Gowlings re condo matters; disc. with J. Shteman re timing for commencing work.
8/17/2017	Bricks, Hartley	0.8	Telephone discussion with a party interested in the nursing home; review and respond to correspondence from building superintendent re tenant matters; forward monthly reports to Peoples.
8/18/2017	Bricks, Hartley	1.8	Review of correspondence from R. Berg re LTC results and respond to same; discussion with J. Renwick re status of unit values; review and execute disbursements.
8/21/2017	Bricks, Hartley	1.0	Review of correspondence from J. Renwick re condo pricing and forward same to M. Mallich; review of analysis of nursing home pricing prepared by J. Jensen and forward same to M. Mallich.

Date	Professional	Hours	Narrative
8/22/2017	Bricks, Hartley	4.5	Review of Jensen data room; review of Kadima quote and correspondence with J. Shtieman re same; review of outstanding condo list; bi-weekly conference call to discuss status of condo application; discussion with P. Crisolago re outstanding items; discussion with J. Jensen re offer procedures and website; review and execute disbursements.
8/24/2017	Bricks, Hartley	1.2	Review of Shared Services Agreement and correspondence with Gowlings regarding same; correspondence with Gowlings regarding reserve study and correspondence with P. Crisolago re same.
8/24/2017	Brown, Rose	0.6	Trust Banking Administration - Disbursement cheques.
8/28/2017	Bricks, Hartley	4.5	Review of outstanding items list; meeting with a party interested in nursing home; conference call with Gowlings, J. Jensen and J. Renwick to discuss shared services agreement and follow up correspondence with Assured Care and Sterling Karamar.
8/30/2017	Bricks, Hartley	0.8	Correspondence with J. Shtieman re status; correspondence re Grace Kim.



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Rose of Sharon (Ontario) Retirement Community
 c/o Deloitte Restructuring Inc.
 8 Adelaide Street West, Suite 200
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Date: November 8, 2017
 Invoice Number: 4524988
 Client/Mandate Number: 902388.1000002
 Billing Partner: Paul Casey

GST/HST Registration Number: 12289 3605

Invoice #43

For professional services rendered for the period September 1 to October 31, 2017 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Summary of Fees

Professional	Position	Hours	Rate		
Hartley Bricks	Director	96.3	\$490.00	\$	47,187.00
Rose Brown	Trust Administrator	1.3	\$100.00		130.00
Total hours and professional fees		97.6			47,317.00
			HST@13%		6,151.21
Amount Payable (CAD)				\$	53,468.21

Remittance information on last page

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

Date	Professional	Hours	Narrative
9/1/2017	Bricks, Hartley	2.0	Discussion with P. Shea and E. Golden re condo application matters; review and execute disbursements
9/5/2017	Bricks, Hartley	3.0	Correspondence with P. Crisolago re outstanding matters; correspondence with J. Shtieman re drawings, review of same and forward to Milborne and counsel; conference call for status update on condo application.
9/6/2017	Bricks, Hartley	3.0	Review of files re CAM arrears, correspondence with Sterling re ledgers; discussion with Jensen re status and review of files; meeting with R. Cho, MPP and staff to discuss status of sale process for nursing home.
9/8/2017	Bricks, Hartley	1.2	Review of correspondence concerning lockers; review and execute disbursements; discussion with N. Lee re site plan agreement.
9/12/2017	Bricks, Hartley	1.5	Review and respond to correspondence from property manager; correspondence with contractor.
9/13/2017	Bricks, Hartley	2.5	Review and execute disbursements; correspondence with J. Shtieman re contract and progress; correspondence with R. Berg re operational matters.
9/18/2017	Bricks, Hartley	4.5	Preparation for and attendance at court for the motion to obtain possession of the unit inhabited by Grace and Imseop Kim; review and respond to questions concerning the property asked by the insurer for the renewal of the policy; review of shared services agreement and surveys and disc. with J. Renwick re shared units; review of shared costs.
9/19/2017	Bricks, Hartley	1.2	Conference call with Gowlings et al to discuss status of condo application.
9/22/2017	Bricks, Hartley	1.5	Review and execute disbursements; correspondence with R. Berg; discussion with legal counsel to a potential purchaser.
9/22/2017	Brown, Rose	0.4	Banking administration: prepare wire to ACC and input into Ascend.
9/25/2017	Bricks, Hartley	0.2	Review and execute disbursements.
9/26/2017	Bricks, Hartley	1.0	Discussion with P. Shea and E. Golden re potential for stalking horse process.
9/27/2017	Bricks, Hartley	3.0	Discussion with R. Berg re shared costs and prepare analysis of same; correspondence with contractor re status of renovations; review and execute disbursements.
9/28/2017	Bricks, Hartley	2.8	Discussion with J. Jensen re status; review of various materials for LTC due diligence room and accumulate same.
9/29/2017	Bricks, Hartley	4.0	Review of nursing home marketing info and prepare info for same; discussion with D. Daley re shared facilities agreement; correspondence with insurer regarding proposed renewal.
9/29/2017	Brown, Rose	0.3	Banking administration: disbursement cheques.
10/2/2017	Bricks, Hartley	3.5	Site visit with contractor and Milborne to discuss status; review of shared facilities; correspondence with insurer.
10/3/2017	Bricks, Hartley	4.5	Conference call to discuss status of condo application; further discussion with Y. Boswell re information requested; review and execute disbursements; review of shared facilities issues.
10/4/2017	Bricks, Hartley	1.2	Discussion with J. Renwick re status; disc. with R. Berg re operational matters.
10/5/2017	Bricks, Hartley	3.2	Discussion with S. Orloff of Wyse re quote for hydro meters and subsequent disc. with R. Berg and J. Renwick re same; review of Wyse agreement.

Date	Professional	Hours	Narrative
10/6/2017	Bricks, Hartley	4.5	Prepare info for CMHC; disc. with S. Orloff re metering; correspondence with R. Berg re door to LTC.
10/10/2017	Bricks, Hartley	3.2	Review and respond to correspondence from D. Daley; review of condo budget; review and execute disbursements.
10/12/2017	Bricks, Hartley	3.0	Review and revise condo budget; review and execute disbursements.
10/13/2017	Bricks, Hartley	1.5	Discussion with R. Berg re budget and other issues; discussion with D. Miret re building GFA.
10/16/2017	Bricks, Hartley	1.0	Correspondence with CMHC; review of nursing home budget; review and execute disbursements.
10/17/2017	Bricks, Hartley	2.5	Discussions with S. Orloff re proposals; discussions with N. Lee re update; coordinate site tour with CMHC; attend update call re status of condo application.
10/18/2017	Bricks, Hartley	5.0	Review of first draft of APS template for LTC and make comments/notes; meeting with P. Shea to discuss APS and other matters.
10/18/2017	Brown, Rose	0.4	Trust banking administration: prepare monthly TSF to ACC.
10/19/2017	Bricks, Hartley	3.0	Further review of APS and forward comments to Shea; discussion with ACC regarding cable rates.
10/19/2017	Brown, Rose	0.2	Confirm transfer was processed to ACC and input into Ascend.
10/23/2017	Bricks, Hartley	4.5	Prepare condo budget; review and respond to questions from D. Miret; review expert report on Architect and provide comments to C. Stanek.
10/25/2017	Bricks, Hartley	5.0	Conference call with R. Lupo and D. Dalley re status of various outstanding matters in condo application; discussion with interested party re status of sale process and follow up with email; discussion with J. Shietman re status of work at site and change orders; messages for P. Crisolago re water meters; further review of expert report and provide comments to C. Stanek.
10/26/2017	Bricks, Hartley	4.0	Site tour with CMHC at property; prepare condo budget; various discussions with R. Berg and J. Jensen re status.
10/27/2017	Bricks, Hartley	5.0	Review of Wyse contract; review of files re parking; correspondence with contractor re invoice; correspondence with Jane and Daniela re timing for site visit.
10/30/2017	Bricks, Hartley	5.0	Prepare condo budget and notes; review construction invoice and correspondence with J. Shtieman re same; discussion with R. Lupo and D. Dalley re outstanding matters; review files for by-law re parking and forward same to Gowlings.
10/31/2017	Bricks, Hartley	2.5	Review and execute disbursements; prepare correspondence to an interested party; review of condo act requirements.
10/31/2017	Bricks, Hartley	2.8	Condo update call with team; revisions to notes to budget; discussion with D. Miret re gross floor area calculations; correspondence with interested parties.



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

Date: December 13, 2017
 Invoice Number: 4557458
 Client/Mandate Number: 902388.1000002 Paul
 Billing Partner: Casey

GST/HST Registration Number: 12289 3605

Invoice #44

For professional services rendered for the period November 1 to 30, 2017 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Summary of Fees

Professional	Position	Hours	Rate		
Paul Casey	Partner	0.6	\$575.00	\$	345.00
Hartley Bricks	Director	50.1	\$490.00		24,549.00
Anne Baptiste	Analyst	1.0	\$125.00		125.00
Rose Brown	Trust Administrator	1.8	\$100.00		180.00
Total hours and professional fees		53.5			24,854.00
<u>Out of Pocket Expenses:</u>					
Mileage					28.98
Courier					98.99
Subtotal					24,981.97
HST@13%					3,247.66
Amount Payable (CAD)				\$	28,229.63

Remittance information on last page

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

Date	Professional	Hours	Narrative
11/1/2017	Bricks, Hartley	4.0	Prepare report to court for transfer of land and directors.
11/1/2017	Brown, Rose	0.3	Trust banking administration: tranfer between accounts.
11/2/2017	Bricks, Hartley	2.0	Draft report to court.
11/2/2017	Baptiste, Anne	0.5	September bank reconciliation.
11/3/2017	Bricks, Hartley	0.3	Discussion with P. Shea re report to court and status of other matters.
11/3/2017	Brown, Rose	0.2	Trust banking administration: disbursement cheque.
11/6/2017	Bricks, Hartley	3.0	Review of reserve fund study; review and execute disbursements; correspondence with Gowlings re condo application.
11/7/2017	Bricks, Hartley	1.8	Review of shared facilities and services information and prepare schedule; correspondence with R. Berg regarding operational matters; correspondence with water company re meeting to review work at premises.
11/8/2017	Bricks, Hartley	2.8	Review and revise shared facilities agreement; discussion with D. Dalley re status of various issues; respond to correspondence from an interested party; discussion with E. Golden re status of various matters.
11/9/2017	Bricks, Hartley	1.7	Correspondence with N. Lee re information requested by City inspector, review of files re same and correspondence with D. Miret re site survey.
11/10/2017	Bricks, Hartley	1.5	Meeting with an interested party; discussion with R. Berg re status of sale process and other matters.
11/13/2017	Bricks, Hartley	3.0	Meeting at the property with contractor and Milborne Real Estate to review work completed by contractor.
11/14/2017	Bricks, Hartley	1.8	Discussion with D. Miret re outstanding matters; review of correspondence from an interested party and telephone discussion re same; revise Shared Facilities Agreement; bi-weekly update call with team re condo application; review of draft report and vesting order from P. Shea and correspondence regarding same.
11/14/2017	Brown, Rose	0.5	Banking administration: update GL with deposit received and prepare/send wire to ACC.
11/15/2017	Bricks, Hartley	3.5	Meeting with R. Berg re renovation matters; site meeting for pdi of residential component.
11/17/2017	Baptiste, Anne	0.5	October reconciliations.
11/17/2017	Bricks, Hartley	0.5	Correspondence with C. Prophet re party interested in Rose of Sharon.
11/20/2017	Bricks, Hartley	2.0	Review area calculations provide by D. Miret and revise Shared Facilities Agreement; correspondence concerning MOH review; review of Wyse agreement comments from Gowlings.
11/21/2017	Bricks, Hartley	3.2	Review correspondence from G. Kim and correspondence with P. Shea and E. Golden regarding same; meeting with Water Meter installers, subsequent discussions with property manager and Norman Lee re water meter issues.
11/21/2017	Brown, Rose	0.2	Update website page with documents.
11/22/2017	Bricks, Hartley	2.7	Discussion with E. Golden and prepare supplemental report to court re Unit PH8; correspondence with contractor re changes.

Date	Professional	Hours	Narrative
11/23/2017	Bricks, Hartley	2.0	Correspondence with the contractor; discussion with E. Golden re draft report, revise same and finalize; review and execute disbursements.
11/23/2017	Brown, Rose	0.6	Trust banking administration: disbursement cheques; input receipts and reconcile GL to Bank.
11/23/2017	Casey, Paul	0.6	Review estate disbursements and emails H. Bricks; review Supplementary Report.
11/24/2017	Bricks, Hartley	1.5	Review and execute disbursements; correspondence with contractor re status.
11/27/2017	Bricks, Hartley	3.3	Review of by-laws and correspondence with Gowlings regarding same; discussion with N. Lee re status; review and execute disbursements.
11/28/2017	Bricks, Hartley	1.5	Preparation for and attendance on bi-weekly conference call with team; discussion with N. Lee re status of building inspections; discussion with D. Miret re status of condo documents.
11/29/2017	Bricks, Hartley	4.5	Prepare info for J. Jensen; prepare terms and conditions of sale; correspondence with D. Daley re various matters.
11/30/2017	Bricks, Hartley	3.5	Forward preliminary comments and info to J. Jensen; attendance at property to meet City building inspector with N. Lee; call with R. Lupo and D. Daley re Shared Services Agreement.


Invoice 8000041446
Deloitte Restructuring Inc.

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 Rose of Sharon (Ontario) Retirement
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 Date: March 08, 2018
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration: 12289 3605

For professional services rendered
Fees

Invoice # 45

For for the period December 1 to December 31, 2017 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company").

Please see the attached Appendices for details.

HST applicable 20,607.50

Expense

HST applicable 43.23

Sales Tax

 HST at 13.00% 2,684.59
Total Amount Due (CAD) 23,335.32

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.

Appendix # 1

Summary of Fees					
Professional	Position	Hours	Rate		
Paul Casey	Partner	0.2	\$575.00	\$	115.00
Hartley Bricks	Director	41.5	\$490.00		20,335.00
Rose Brown	Trust Administrator	1.2	\$100.00		120.00
Ada Koo	Analyst	0.3	\$125.00		37.50
Total hours and professional fees		43.2			20,607.50
Out of Pocket Expenses:					
				Mileage	43.23
				Subtotal	20,650.73
				HST@13%	2,684.59
				Amount Payable (CAD)	\$ 23,335.32

Appendix # 2

Date	Professional	Hours	Narrative
12/1/2017	Bricks, Hartley	1.0	Discussion with C. Prophet re status of various matters.
12/4/2017	Bricks, Hartley	1.0	Review of comments from J. Jensen and respond to same; correspondence with Milborne re condo budget.
12/4/2017	Casey, Paul	0.2	Discussion with H. Bricks; account administration.
12/5/2017	Bricks, Hartley	1.2	Review and execute disbursements; discussion with R. Berg re purchase of unit; discussion with N. Espinoza re background.
12/6/2017	Bricks, Hartley	0.2	Discussion with R. Berg re status of condo conversion.
12/8/2017	Bricks, Hartley	1.9	Meeting with D. Palmieri and J. Renwick re condo budget; correspondence with Wyse meters re status of contract; correspondence with Gowlings re timing for meeting; discussion with M. Mallich re unit pricing.
12/11/2017	Bricks, Hartley	5.0	Review and revise condo budget and notes; review of files re Site Servicing Agreement.
12/12/2017	Bricks, Hartley	4.3	Conference call with team to discuss status; review of files re settlement agreement for R. Berg and ACC; review of condo budget; correspondence with D. Palmieri and J. Shteiman re site visit; review of contractor invoices.
12/12/2017	Brown, Rose	0.2	Trust banking administration: disbursement cheque.
12/13/2017	Bricks, Hartley	2.5	Discussion with N. Lee re outstanding matters; correspondence with R. Shiwram of Canada Brokerlink re status of condo application; conference call with Malvina of Wyse Metering and D. Dalley of Gowlings to discuss contract.
12/14/2017	Bricks, Hartley	5.5	Review of revised Wyse Meter agreement and discussion with D. Dalley regarding same; discussion with J. Armstrong of Edison re draft report and disc. with D. Dalley re same; review correspondence from M. Mallich re HST issue, review of files and discussion with D. Dalley regarding same; review and respond to correspondence from J. Jensen re nursing home budget; correspondence with R. Ahmad re cash flow for LTC.
12/14/2017	Koo, Ada	0.3	Bank reconciliation.
12/15/2017	Bricks, Hartley	4.0	Revise condo budget; discussion with R. Berg re various matters; review and execute Wyse agreement.
12/18/2017	Bricks, Hartley	2.8	Review of revised LTC budget and correspondence with J. Jensen re same; correspondence with R. Berg and R. Lupo regarding APS; correspondence with Gowlings re tax matters; correspondence with D. Dalley re Wyse agreement.
12/19/2017	Bricks, Hartley	3.0	Discussion with Y. Boswell re status of various issues; correspondence with N. Espinoza re site visit; discussion with C. Stanek re litigation; correspondence with J. Jensen re budget; conference call with team to discuss status of condo application.
12/19/2017	Brown, Rose	0.7	Trust banking administration: disbursement cheque.
12/20/2017	Bricks, Hartley	4.5	Meeting at property for review of units with contractor; review of draft APS for unit 203 and provide comments to R. Lupo.

Date	Professional	Hours	Narrative
12/21/2017	Bricks, Hartley	3.1	Review and revise APS and various correspondence with R.Lupo and D. Miret re same.
12/21/2017	Brown, Rose	0.3	Trust banking administration; prepare disbursement cheques and review balance in account online.
12/22/2017	Bricks, Hartley	1.5	Review and revise APS and correspondence and discussions with R. Berg regarding same; review of correspondence from J. Jensen regarding LTC budget, review and respond re same.


Invoice 8000041441
Deloitte Restructuring Inc.

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

 Rose of Sharon (Ontario) Retirement
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 8 Adelaide Street West, Suite 200
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 Date: March 08, 2018
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey
 HST Registration: 12289 3605

For professional services rendered
Fees

Invoice # 46

For the period January 1 to February 28, 2018 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company").

Please see the attached Appendices for details.

HST applicable 41,908.50

Expense

HST applicable 25.84

Sales Tax

 HST at 13.00% 5,451.46
Total Amount Due (CAD) 47,385.80

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.

Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Hartley Bricks	Director	84.9	\$490.00	\$ 41,601.00
Rose Brown	Trust Administrator	2.7	\$100.00	270.00
Ada Koo	Analyst	0.3	\$125.00	37.50
Total hours and professional fees		87.9		41,908.50
<u>Out of Pocket Expenses:</u>				
			Mileage	25.84
			Subtotal	41,934.34
			HST@13%	5,451.46
Amount Payable (CAD)				\$ 47,385.80

Date	Professional	Hours	Narrative
1/8/2018	Bricks, Hartley	2.0	Various correspondence with D. Dalley and R. Berg re condo APS; review APS for condo unit and execute same.
1/9/2018	Bricks, Hartley	4.5	Correspondence with N. Lee re status; review outstanding items list; review of J. Jensen analysis; prepare for and attend team conference call re condo application; review of files re site certificates; correspondence with contractor; review and execute disbursements.
1/9/2018	Brown, Rose	0.3	Trust banking administration: disbursement cheque.
1/10/2018	Bricks, Hartley	5.0	Prepare sale process documents; discussion with N. Lee re status; conference call to discuss parking issue; discussion with E. Golden and N. Espinoza re eviction issue.
1/11/2018	Bricks, Hartley	2.5	Discussion with R. Berg re status; discussion with J. Jensen re analysis and timing; review and execute disbursements.
1/11/2018	Brown, Rose	0.5	Input various receipts and reconcile bank to GL; complete draft transfer calculation for December 2017.
1/12/2018	Bricks, Hartley	1.5	Prepare sale process documents.
1/15/2018	Bricks, Hartley	4.0	Review of pricing schedule provided by Milborne and prepare questions regarding same; update proceeds analysis; review and execute disbursements; discussion with an interested party; review of Wyse Metering agreement; correspondence with Gowlings re status.
1/15/2018	Brown, Rose	0.3	Trust banking Administration: prepare transfers.
1/16/2018	Bricks, Hartley	3.2	Correspondence concerning Wyse Agreement; discussion with contractor re status of work and coordinate final PDI; review of bylaw re parking and correspondence to J. Jensen.
1/17/2018	Bricks, Hartley	1.3	Discussion with J. Renwick re status of sale process and parking issue; correspondence concerning eviction matter.
1/17/2018	Brown, Rose	0.3	Trust banking administration: disbursement cheque.
1/18/2018	Bricks, Hartley	3.0	Review and respond to correspondence concerning outstanding CAM fees; review and execute disbursements.
1/19/2018	Bricks, Hartley	2.8	Review of files re CAM fees; review of correspondence re marketing process; review and execute disbursements.
1/22/2018	Bricks, Hartley	5.0	Prepare analysis and correspondence to Peoples re minimum pricing for nursing home and condo units.
1/22/2018	Brown, Rose	0.2	Prepare transfer to ACC.
1/23/2018	Bricks, Hartley	4.5	Review and respond to various correspondence from Y. Boswell; disc. with N. Lee re status; conf. call with team to discuss status of condo application; subsequent call with N. Espinoza re site visit; review and execute disbursements.
1/23/2018	Brown, Rose	0.3	Trust banking administration: sent transfer to TD Bank and input transfer and incoming wire from the Ministry into Ascend.
1/24/2018	Bricks, Hartley	5.5	Prepare estimated realizable value analysis and forward to N. Espinoza and discussion regarding same; correspondence with D. Dalley re APS.

Date	Professional	Hours	Narrative
1/25/2018	Bricks, Hartley	4.0	Review and respond to correspondence from N. Espinoza re questions from CMHC; Update CAM fee schedules.
1/25/2018	Koo, Ada	0.3	Bank reconciliation December 2017.
1/26/2018	Bricks, Hartley	5.2	Attend at premises for final PDI of condo units; various discussion with N. Espinoza re status; update CAM fee schedules.
1/30/2018	Bricks, Hartley	2.0	Review and execute disbursements; correspondence with R. Berg re operational matters.
1/31/2018	Bricks, Hartley	0.5	Conference call with a party interested in the nursing home.
2/1/2018	Bricks, Hartley	4.0	Discussion with D. Daley re residential APS matters; update life lease schedules; respond to Sterling Karamar regarding a unit-holder's inquiry regarding life lease CAM arrears.
2/2/2018	Bricks, Hartley	2.0	Correspondence with Sterling Karamar and revise life lease ledgers for updated info; correspondence with Y. Boswell regarding pricing of residential units.
2/5/2018	Bricks, Hartley	3.8	Prepare terms and conditions of sale and form of offer; review of Kadima invoices and correspondence regarding same; disc. with a party interested in nursing home.
2/6/2018	Bricks, Hartley	1.8	Conference call with team re status; subsequent discussion with N. Espinoza; review of contractor invoices.
2/7/2018	Brown, Rose	0.3	Trust banking administration: disbursement cheque and input deposits.
2/8/2018	Bricks, Hartley	1.0	Conference call with Gowlings to prepare for meeting with City Planner.
2/12/2018	Bricks, Hartley	1.8	Prepare for and attend a meeting with City Planner and Gowlings to discuss by-law/parking matters; follow up disc with Gowlings and D.Miret; arrange conferece call to update R. Lupo.
2/13/2018	Bricks, Hartley	1.5	Conference call with Gowlings to discuss parking issue; further discussion and correspondence with E. Golden re parking issue.
2/14/2018	Bricks, Hartley	0.9	Discussion with E. Golden regarding parking by-law issue.
2/15/2018	Bricks, Hartley	0.8	Discussion with Y. Boswell re reserve fund, CAM fees and unit pricing; review of cash flow forecast.
2/16/2018	Bricks, Hartley	0.5	Review of cash flow forecast and correspondence with ACC regarding funding.
2/20/2018	Bricks, Hartley	3.0	Update CAM Fees; discussion with J. Renwick.
2/22/2018	Bricks, Hartley	1.0	Conference call with property manager and Milborne to discuss reserve fund study and condo application.


Invoice 8000181142
Deloitte Restructuring Inc.

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 Date: July 19, 2018
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey
 HST Registration: 12289 3605

For professional services rendered
Fees

Invoice # 147

For professional services rendered for the period March 1 to June 30, 2018 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company").

Please see the attached appendices for details.

HST applicable 65,085.00

Expense

HST applicable 84.46

Sales Tax

 HST at 13.00% 8,472.03
Total Amount Due (CAD) 73,641.49

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.



Appendix # 1

Summary of Fees					
Professional	Position	Hours	Rate		
Paul Casey	Partner	0.6	\$600.00	\$	360.00
Hartley Bricks	Director	121.8	\$525.00		63,945.00
Emily Klien	Analyst	2.0	\$225.00		450.00
Ada Koo	Analyst	1.6	\$125.00		200.00
Rose Brown	Trust Administrator	4.9	\$100.00		490.00
Total hours and professional fees		130.9			65,085.00
<u>Out of Pocket Expenses:</u>					
				Mileage	9.94
				Courier	74.52
				Subtotal	65,169.46
				HST@13%	8,472.03
				Amount Payable (CAD)	\$ 73,641.49



Appendix # 2

Date	Professional	Hours	Narrative
3/1/2018	Bricks, Hartley	4.5	Prepare report regarding the status of the nursing home sale process and correspondence with P. Shea regarding same; discussion with N. Lee regarding plumbing inspector matters and forward email regarding same; prepare correspondence re o/s CAM arrears.
3/2/2018	Bricks, Hartley	3.0	Finalize ninth report to court and forward to P. Shea; prepare correspondence to life lease purchasers re CAM Arrears and discussion with E. Golden re same.
3/2/2018	Casey, Paul	0.2	Review Court Report.
3/5/2018	Bricks, Hartley	6.0	Attendance at OLRB Tribunal for hearing of Union application; correspondence with Gowlings re settlement agreements, discussion with D. Dalley re same; review of files and forward documents to same; review and execute disbursements.
3/6/2018	Bricks, Hartley	1.0	Conference call with P. Shea, E. Golden and N. Espinoza to discuss OLRB tribunal and a party interested in purchasing Peoples' debt; review and execute disbursements.
3/7/2018	Bricks, Hartley	3.5	Conference call with team to discuss status of condo registration; discussion with P. Shea re meeting with interested party; review and analysis of Edison Report.
3/8/2018	Bricks, Hartley	2.2	Review and analysis of Edison report and correspondence with P. Crisolago of Sterling Karamar regarding same; discussion with P. Crisolago re fire review.
3/11/2018	Bricks, Hartley	0.5	Correspondence with Y. Boswell re site visit for appraisal; review and execute disbursements.
3/13/2018	Bricks, Hartley	1.5	Discussion with Y. Boswell re status; correspondence with Sterling Karamar re Edison report.
3/13/2018	Brown, Rose	0.2	Trust banking administration: prepare transfers between accounts.
3/14/2018	Bricks, Hartley	1.8	Review and execute disbursements; review LSAA amendments.
3/14/2018	Brown, Rose	0.1	Trust banking administration: send transfer between accounts to TD Bank.
3/15/2018	Bricks, Hartley	1.9	Review and execute disbursements; review of LSAA; review of monthly reporting from ACC.
3/15/2018	Koo, Ada	0.3	January 2018 bank reconciliation.

Date	Professional	Hours	Narrative
3/16/2018	Bricks, Hartley	1.0	Discussion with R. Gillooly of Sterling Karamar regarding reserve fund study; coordinate conference call with J. Armstrong of Edison concerning reserve fund study.
3/19/2018	Bricks, Hartley	2.0	Review and respond to email from N. Espinoza re status; correspondence re funding to ACC; review and execute disbursements.
3/19/2018	Brown, Rose	0.1	Trust banking: review account online for transfer to ACC.
3/20/2018	Bricks, Hartley	2.2	Conference call with J. Armstrong of Edison and R. Gillooly of Sterling Karamar re Reserve Fund Study; review of revised reserve fund cash flow table and forward to Milborne for comments.
3/20/2018	Brown, Rose	0.2	Trust banking administration: wire transfer to ACC.
3/21/2018	Bricks, Hartley	0.8	Conference call with team re status of condo application; further call with Y. Boswell re reserve fund contributions.
3/22/2018	Brown, Rose	0.1	Trust banking administration: transfer to ACC.
3/23/2018	Bricks, Hartley	3.0	Review and execute disbursements; enroll in Transfer Payment Common Registration system with Government of Ontario for ROS; conference call with Gowlings to discuss parking issues.
3/26/2018	Bricks, Hartley	1.5	Discussion with J. Jensen re status; review and execute disbursements; discussion with R. Berg re status of various issues.
3/27/2018	Bricks, Hartley	1.0	Conference call with J. Renwick and D. Palmieri re reserve fund contribution impact on CAM Fees and parking.
4/2/2018	Bricks, Hartley	2.2	Review of monthly reporting; correspondence to appraisers; review and execute disbursements.
4/3/2018	Bricks, Hartley	3.0	Correspondence with appraisers and prepare information requested; correspondence with R. Berg re information requested; correspondence with N. Lee re status.
4/3/2018	Koo, Ada	0.3	February bank reconciliation.
4/4/2018	Bricks, Hartley	4.0	Attend team conference call for status update on condo appl and subsequent call with Y. Boswell; telephone discussion with N. Lee re status of permit approval; discussion with N. Espinoza re team meeting, cash flow funding and appl for minor variance of zoning; prepare correspondence.
4/5/2018	Bricks, Hartley	1.8	Prepare outstanding matters chart.
4/6/2018	Bricks, Hartley	2.2	Review correspondence from interested party, and correspondence with C. Stanek regarding same.
4/9/2018	Bricks, Hartley	4.2	Conference call with Gowlings to discuss plan for applying for minor variance; correspondence with Kadima re washer/dryer and review of files for drawings for unit; review and respond to correspondence from B. Parker; discussion with N. Lee re permits; prepare information for appraiser.

Date	Professional	Hours	Narrative
4/10/2018	Bricks, Hartley	1.3	Update emails to N. Espinoza; review and respond to email from B. Parker; review of files for site plans.
4/11/2018	Bricks, Hartley	0.5	Correspondence with ACC re invoices.
4/12/2018	Bricks, Hartley	3.3	Prepare analysis and correspondence to Peoples and CMHC; review and execute disbursements.
4/16/2018	Bricks, Hartley	3.2	Prepare reserve fund analysis and correspondence with J. Armstrong of Edison regarding same; correspondence with appraisers re information requests.
4/16/2018	Brown, Rose	0.3	Trust banking administration: transfer between accounts and input EFT deposit.
4/17/2018	Bricks, Hartley	1.0	Review of information requested by appraiser and forward same; correspondence with ACC re funding; review of cash flow forecast prepared by Sterling and arrange for funding.
4/18/2018	Bricks, Hartley	3.5	Team call to discuss status of condo application; prepare tracking schedule; review and provide comments to P. Shea on Court application re OLRB decision.
4/19/2018	Bricks, Hartley	3.0	Prepare project time line schedule and forward to Gowlings for comments; finalize and sign Receiver Certificate and deliver to N. Espinoza.
4/19/2018	Brown, Rose	0.3	Trust banking administration: deposit.
4/20/2018	Bricks, Hartley	0.8	Correspondence with C. Stanek re counter offer and respond to same; review and execute disbursements.
4/20/2018	Brown, Rose	0.2	Trust banking administration: review funds online line and confirm balance transferring with Property Management.
4/23/2018	Bricks, Hartley	1.0	Discussion with D. Palmieri re reserve fund and CAM Fees and prepare correspondence to J. Armstrong re same.
4/23/2018	Casey, Paul	0.1	Emails H. Bricks and account administration.
4/24/2018	Bricks, Hartley	5.0	Review of correspondence from J. Armstrong of Edison and prepare correspondence to Y. Boswell re reserve fund and CAM Fees; conference call with Gowlings and N. Lee to discuss City of Toronto letter, review of files regarding past correspondence.
4/25/2018	Casey, Paul	0.3	Emails H. Bricks re OLRB discussion.
4/27/2018	Brown, Rose	0.2	Trust banking administration: input deposit.
4/30/2018	Bricks, Hartley	1.2	Conference call with team re status; telephone S. Orloff at Wyse Meter re status of installation; prepare correspondence to K. Bull of City of Toronto re status of permits.
5/1/2018	Bricks, Hartley	0.5	Correspondence with Y. Boswell re CMA for property; send email to City of Toronto re permits.

Date	Professional	Hours	Narrative
5/2/2018	Bricks, Hartley	1.3	Review of CBRE appraisal and prepare correspondence to Y. Boswell concerning appraised values; review and respond to correspondence from the City; respond to call from CRA re status of receivership.
5/3/2018	Bricks, Hartley	0.5	Review and execute disbursements.
5/3/2018	Brown, Rose	0.9	Trust banking administration: disbursement cheques.
5/3/2018	Klein, Emily	2.0	Prepare formatted version of condo budget and notes.
5/3/2018	Koo, Ada	0.3	Rose of Sharon March bank reconciliation.
5/7/2018	Bricks, Hartley	0.2	Correspondence with Y. Boswell concerning appraisals and correspondence with K. French of Altus.
5/8/2018	Bricks, Hartley	1.4	Review and respond to correspondence from Y. Boswell re reserve fund; correspondence with Edison re reserve fund; review of correspondence and discussion with N. Lee re mechanical work to be completed, email and discussion with Omar of Diversitech regarding same.
5/9/2018	Bricks, Hartley	2.2	Revise budget statement and notes; review and execute disbursements; correspondence with a party interested in the nursing home.
5/10/2018	Bricks, Hartley	2.5	Review of Altus draft appraisal and correspondence regarding same; prepare analysis and correspondence re appraisals.
5/14/2018	Bricks, Hartley	1.0	Review of project schedule and forward to N. Espinoza.
5/14/2018	Brown, Rose	0.2	Trust banking: disbursement cheque.
5/15/2018	Bricks, Hartley	3.0	Update condo budget and notes and supporting schedules; review and execute disbursements; correspondence with D. Miret re locker dimensions.
5/17/2018	Bricks, Hartley	0.3	Discussion with R. Berg re status; review and execute disbursements.
5/17/2018	Koo, Ada	0.3	April bank reconciliation.
5/18/2018	Bricks, Hartley	2.4	Review of revised Altus appraisal and respond to K. French; prepare correspondence to Y. Boswell re appraisals; work on condo budget.
5/22/2018	Bricks, Hartley	4.1	Review and modify terms and conditions of sale; conference call with team to discuss status of various issues; correspondence with B. Kim re appliance schedule and repairs; correspondence with D. Palmieri re awning; review of correspondence re lobby and party room; discussion Jen.
5/23/2018	Bricks, Hartley	1.2	Correspond with D. Palmieri re awning; review and execute disbursements; forward final Altus appraisal to CMHC.
5/23/2018	Brown, Rose	0.5	Trust banking administration: prepare transfer to ACC and between accounts.
5/24/2018	Bricks, Hartley	2.5	Correspondence with Y. Boswell and review of files re condo pricing; correspondence with J. Jensen re pricing/cap rate update; review and execute disbursements.

Date	Professional	Hours	Narrative
5/25/2018	Bricks, Hartley	1.0	Discussion with Y. Boswell re condo pricing; telephone discussion with G. Kim and subsequent discussion with E. Golden.
5/28/2018	Bricks, Hartley	1.5	Prepare correspondence to Y. Boswell re busing home and condo pricing; forward budget and notes to Gowlings and Melbourne for comments.
5/29/2018	Bricks, Hartley	1.0	Team discussion re condo conversion status and agreement of purchase and sale; correspondence with G. Kim.
6/7/2018	Bricks, Hartley	1.0	Meeting with G. Kim, update to E. Golden and P. Shea; respond to correspondence from D. Dalley re unit PH8.
6/7/2018	Brown, Rose	0.5	Trust banking administration: prepare transfer and disbursement cheque and input into Ascend.
6/8/2018	Bricks, Hartley	0.6	Discussion with D. Dalley re contents of APA for unit PH8; review and execute and forward to G. Kim.
6/11/2018	Bricks, Hartley	1.5	Prep for and attend conference call with team re status of condo application; review and execute disbursements; correspondence with D. Palmeri re model suites.
6/12/2018	Bricks, Hartley	0.5	Correspondence with D. Palmieri re meeting; correspondence with B. Parker re meeting with the City.
6/13/2018	Bricks, Hartley	0.5	Call with D. Palmieri and A. Rudberg re model suites.
6/18/2018	Bricks, Hartley	3.0	Attendance at property to meet with Milborne and Model Interiors re model suites and other matters; prepare correspondence to Property Manager re issues to be addressed; review of files re lockers.
6/19/2018	Bricks, Hartley	0.4	Review comments from E. Golden and respond to G. Kim email; review and execute disbursements.
6/20/2018	Bricks, Hartley	4.0	Respond to correspondence from G. Kim; review comments on condo budget and revise; forward questions on budget to Sterling Karamar.
6/20/2018	Brown, Rose	0.4	Trust banking administration: disbursement cheque and review account online for prepare of transfer to ACC.
6/21/2018	Bricks, Hartley	2.2	Review and execute disbursements; meeting with the City of Toronto to discuss plan of condominium and parking issue.
6/21/2018	Koo, Ada	0.4	Bank reconciliations for two bank accounts.
6/22/2018	Bricks, Hartley	0.4	Discussion with R. Berg re status of various issues.
6/22/2018	Brown, Rose	0.4	Trust banking administration: transfer and prepare disbursement cheque.
6/25/2018	Bricks, Hartley	0.7	Conference call to discuss status of condo application and other issue; forward Edison Reserve Fund study to D. Dalley.

Date	Professional	Hours	Narrative
6/27/2018	Bricks, Hartley	1.8	Discussion with C. Prophet re status of various issues; review of minor variance application, sign and send back to B. Parker; review and respond to correspondence from C. Stamek re need to get court order striking cross claims.
6/27/2018	Brown, Rose	0.3	Trust banking administration: disbursement cheque and prepare for courier.

130.9


Invoice 8000283507
Deloitte Restructuring Inc.

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 Date: November 02, 2018
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey
 HST Registration: 12289 3605

For professional services rendered
Fees

Invoice #48

For services rendered for the period July 1 to October 31, 2018 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the attached appendices for details.

HST applicable 69,985.00

Expense

HST applicable 188.81

Sales Tax

 HST at 13.00% 9,122.60
Total Amount Due (CAD) 79,296.41

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.



Appendix # 1

Summary of Fees				
Professional	Position	Hours	Rate	
Paul Casey	Partner	2.8	\$600.00	\$ 1,680.00
Hartley Bricks	Director	121.5	\$525.00	63,787.50
Anna Koroneos	Senior Manager	6.0	\$470.00	2,820.00
Sean Jack	Analyst	12.0	\$225.00	2,700.00
Ada Koo	Analyst	1.5	\$125.00	187.50
Rose Brown	Trust Administrator	4.9	\$100.00	490.00
Total hours and professional fees		148.7		69,985.00
<u>Out of Pocket Expenses:</u>				
			Mileage	6.96
			Taxi	24.38
			Courier	157.47
			Subtotal	70,173.81
			HST@13%	9,122.60
Amount Payable (CAD)				\$ 79,296.41



Appendix # 2

Date	Professional	Hours	Narrative
7/4/2018	Bricks, Hartley	0.5	Review and respond to correspondence from R. Berg and D. Palmieri.
7/4/2018	Brown, Rose	0.3	Trust banking administration: disbursement cheques.
7/5/2018	Bricks, Hartley	0.5	Review and execute disbursements; correspondence with P. Crisolago re furniture.
7/6/2018	Bricks, Hartley	2.2	Review and respond to correspondence from R. Berg re union matters; update condo budget and notes.
7/9/2018	Bricks, Hartley	4.0	Correspondence with Sterling Karamar re G/L expense account details and review of same; prepare condo budget and notes.
7/10/2018	Bricks, Hartley	4.5	Correspondence with Sterling re expense details; correspondence with C. Stanek re status of sale of Unit 901; revise condo budget.
7/11/2018	Bricks, Hartley	5.0	Revise notes to budget; review of condo plan as provide by D. Miret and correspondence concerning lockers.
7/12/2018	Bricks, Hartley	0.2	Review and execute disbursements.
7/16/2018	Bricks, Hartley	0.6	Discussion with N. Lee re status of building permits; conference call with team re status of condo application.
7/18/2018	Bricks, Hartley	0.8	Discussion with R. Berg re status of various issues; review and execute disbursements.
7/23/2018	Brown, Rose	0.8	Trust banking administration: input ministry funds, prepare transfer to ACC, obtain signature and send to TD bank; prepare email to ACC and input into GL.
7/24/2018	Casey, Paul	2.5	Telephone calls from Counsel; conference calls with Gowlings and Blaneys; meetings and calls with A. Koroneos and on-site team; debrief and further reporting emails.
7/24/2018	Koroneos, Anna	4.5	With P. Casey, E. Golden and P. Shea; discussion with H. Bricks; attend at reception to meet with tenant family member; travel to and attend at Rose of Sharon for Sheriff eviction.
7/25/2018	Casey, Paul	0.1	Emails regarding eviction.
7/25/2018	Koroneos, Anna	0.1	Review of emails on eviction status.
7/26/2018	Casey, Paul	0.2	Emails regarding status of Uni PH8t; meeting A. Koroneos and instructions.
7/26/2018	Koo, Ada	0.4	Trust bank account reconciliation for June 2018 (2 bank accounts).
7/26/2018	Koroneos, Anna	0.1	Review of emails on eviction status and reentry with property manager and E. Golden.

Date	Professional	Hours	Narrative
7/27/2018	Koroneos, Anna	0.3	Review of email from B. Kim and respond with questions on G. Kim's attendance.
7/30/2018	Bricks, Hartley	0.5	Discussion with A. Koroneos re status of G. Kim; review and respond to correspondence from J. Milnes.
7/31/2018	Bricks, Hartley	1.0	Review of CRA assessments and correspond. with J. Milnes and R. Ahmad re same; review and respond to correspondence from P. Crisolago.
8/1/2018	Bricks, Hartley	0.5	Review cash flow forecast prepared by Sterling Karamar; correspondence with Edison re status of proposal.
8/2/2018	Bricks, Hartley	1.5	Discussion with N. Lee re status of landscaping issue and prepare corresp. to counsel; review and execute disbursements; correspond from Sterling re operational matters.
8/2/2018	Brown, Rose	0.3	Trust banking administration: prepare transfer between account and send to the bank.
8/3/2018	Bricks, Hartley	0.2	Review and execute disbursements.
8/7/2018	Koroneos, Anna	0.7	Telephone call with B. Kim of ROS regarding G. Kim's attendance on site; email to E. Golden and H. Bricks; telephone call with E. Golden and subsequent call with B. Kim and G. Kim on access; review and respond to emails from B. Kim and E. Golden.
8/8/2018	Bricks, Hartley	1.0	Conference call with team to discuss status of condo application; discussion with N. Lee re status of landscaping agreement.
8/13/2018	Bricks, Hartley	0.5	Review and execute disbursements; review and respond to correspond. from B. Kim re operational matters.
8/13/2018	Brown, Rose	0.3	Trust banking administration: disbursement cheques.
8/14/2018	Bricks, Hartley	1.0	Review and execute disbursements; review of shared facilities draft.
8/17/2018	Bricks, Hartley	0.4	Discussion with N. Espinoza re status of various issues.
8/20/2018	Bricks, Hartley	1.5	Attend team conference call re status of condo application; correspondence to B. Parker re status and timing for discussion; discussion with D. Dalley re comments on budget notes.
8/21/2018	Brown, Rose	0.3	Trust banking administration: review account online for incoming wire and prepare transfer to ACC for H. Bricks to sign.
8/22/2018	Brown, Rose	0.3	Trust banking administration: transfer have signed and send to TD Bank; send email to ACC to confirm transfer sent and input into Ascend.
8/27/2018	Bricks, Hartley	0.5	Review and execute disbursements; review budget.
8/29/2018	Bricks, Hartley	0.7	Review insurance renewal and review of files regarding same.
8/30/2018	Bricks, Hartley	2.6	Respond to questions from insurance broker; review shared facilities agreement; review of furnishings proposal and respond to D. Palmieri.
8/31/2018	Bricks, Hartley	1.0	Review shared facilities agreement and forward to D. Dalley.
9/4/2018	Bricks, Hartley	2.5	Review and execute listing agreement extension; prepare information requested by Jensen.

Date	Professional	Hours	Narrative
9/5/2018	Bricks, Hartley	0.8	Conference call re status of condo conversion; review of D. Palmeri's comments on budget and revise same.
9/6/2018	Bricks, Hartley	0.5	Correspondence re meeting with parties interested in LTC; review and respond to information requested by insurance broker.
9/10/2018	Brown, Rose	0.2	Trust banking administration: disbursement cheque.
9/12/2018	Bricks, Hartley	1.2	Arrange meeting with interested parties; review and execute disbursements; review of cash funding request from Sterling Karamar and process same.
9/12/2018	Brown, Rose	0.2	Trust banking administration: transfer between accounts.
9/14/2018	Bricks, Hartley	0.5	Discussion with B. Rudberg regarding model suites and lobby furniture.
9/17/2018	Bricks, Hartley	3.0	Conference call with team re status of condo application; meeting with parties interested in purchasing nursing home; review of shared facilities agreement comments.
9/17/2018	Brown, Rose	0.2	Trust banking administration: update GL incoming deposit and reconcile to Ascend.
9/18/2018	Bricks, Hartley	5.0	Attendance at Ministry of Labour for mediation with Union, various discussions with P. Shea regarding same; review and revise terms and conditions of sale and APS.
9/20/2018	Bricks, Hartley	6.0	Draft APS; correspondence with B. Rudberg re model suites; correspondence with ACC re MOH correspondence and adjustments; forward draft documents to P. Shea.
9/20/2018	Brown, Rose	0.2	Trust banking administration: disbursement cheque.
9/21/2018	Bricks, Hartley	1.4	Correspondence with B. Parker re parking study; review of files, prepare questions for nursing home administrator facility and parking; review and respond to correspondence from insurer.
9/24/2018	Koo, Ada	0.3	Prepared July bank reconciliation.
9/25/2018	Bricks, Hartley	2.5	Correspondence with Gowlings re minor variance application including review of documents; discussion with J. Jensen re timing of sale process.
9/26/2018	Bricks, Hartley	0.8	Correspondence with Sterling re comments on Shared Facilities Agreement; review of Gowlings comments on same; review and execute disbursements.
9/27/2018	Bricks, Hartley	3.0	Update shared facilities agreement; review of outstanding matters and update same; review of lobby furniture quotation and correspondence with D. Palmeri re same.
9/28/2018	Bricks, Hartley	3.5	Discussion with D. Daley re outstanding issues; revise sections of Shared Facilities Agreement for insurance and forward to D. Daley for comments; update project schedule and forward to Gowlings for comments.
10/1/2018	Bricks, Hartley	4.5	Review of Jensen marketing website and prepare comments; conference call with team re status of condo application; respond to emails from D. Daley.

Date	Professional	Hours	Narrative
10/2/2018	Bricks, Hartley	2.5	Review correspondence re expression of interest, corresp. to P. Shea re same; review of APS for new condo sales.
10/3/2018	Bricks, Hartley	2.8	Review of Condo APS and provide comments to Gowlings; review of correspondence from Sterling Karamar re Shared Facilities Agreement comments, and prepare correspondence to Gowlings re same.
10/4/2018	Bricks, Hartley	1.5	Discussion with a party interested condos; review and execute disbursements; correspondence concerning Diversatech and repairs and maintenance matters.
10/9/2018	Bricks, Hartley	1.1	Correspondence with B. Rudberg re model suites; review and execute disbursements; review and respond to correspondence re parking at the property.
10/11/2018	Bricks, Hartley	2.3	Prepare Schedule D; correspondence with R. Berg re parking.
10/15/2018	Bricks, Hartley	5.8	Correspondence with B. Rudberg re furnishings; review and execute disbursements; prepare schedule D and forward to D. Daley; call with team re status of condo application; revise condo budget for insurance costs; revise Schedule D and resend to D. Daley.
10/15/2018	Brown, Rose	0.3	Trust banking administration: prepare rush cheque and take to reception for pick up.
10/16/2018	Bricks, Hartley	3.0	Review of Declaration; respond to queries from D. Daley; review and execute disbursements.
10/16/2018	Koo, Ada	0.4	August bank reconciliation.
10/17/2018	Bricks, Hartley	4.0	Review of Declaration and prepare comments for Gowlings.
10/17/2018	Brown, Rose	0.4	Trust banking administration: disbursement cheque; review banking entries for September and input into Ascend.
10/18/2018	Bricks, Hartley	3.5	Discussion with J. Jensen re status; review of correspondence from a party interested in LTC and respond to same; review of Declaration and Shared Facilities Agreement and forward comments to D. Daley; review and execute disbursements.
10/18/2018	Brown, Rose	0.3	Trust banking administration: prepare transfer between accounts.
10/19/2018	Bricks, Hartley	0.1	Review and respond to questions from J. Jensen.
10/22/2018	Bricks, Hartley	2.5	Prepare information for J. Jensen; correspondence with P. Shea re APS and terms and conditions of sale; discussion with a party interested in property.
10/22/2018	Jack, Sean	4.0	Prepare financial and format financial information for nursing home from nursing home manager reports.
10/22/2018	Koo, Ada	0.4	September bank reconciliations (2 accounts).
10/22/2018	Koroneos, Anna	0.3	With H. Bricks and search land title for 15 and 17 Maplewood then Vaughan Road address, report back with document.
10/23/2018	Bricks, Hartley	3.0	Prepare information requested by J. Jensen; respond to correspondence from an interested party.

Date	Professional	Hours	Narrative
10/23/2018	Jack, Sean	8.0	Prepare financial and format financial information for nursing home from nursing home manager reports.
10/24/2018	Bricks, Hartley	4.0	Attendance at property to meet with B. Rudberg and D. Palmieri to review model suites, party room and PH8; review of garden storage room in penthouse; review of storage rooms in parking; correspondence with P. Crisolago re work to be completed.
10/25/2018	Bricks, Hartley	2.5	Revise Terms and Conditions of sale; prepare sale materials and load into drop box.
10/25/2018	Brown, Rose	0.5	Trust banking administration: reconcile GL to Bank and prepare transfer to ACC and send to TD Bank.
10/26/2018	Bricks, Hartley	3.0	Prepare materials for sale process; corresp. with B. Parker re status of parking study; discussion with C. Prophet re status of sale process.
10/29/2018	Bricks, Hartley	4.0	Prepare info for sales process; correspondence with B. Parker re by-laws; discussion with J. Jensen re data room.
10/29/2018	Brown, Rose	0.3	Trust banking administration: deposit.
10/30/2018	Bricks, Hartley	5.0	Prepare info for data room; discussion with J. Jensen re financial information; conference call with team to discuss status of condo application and other matters; discussion with D. Palmieri re marketing strategy.
10/31/2018	Bricks, Hartley	4.5	Discussion with Y. Boswell re status; prepare professional fee analysis for Y. Boswell; prepare information for data room; discussion with J. Jensen re status; correspondence with D. Daley and D. Mlret re mechanical room.

148.7


Invoice 8000371423
Deloitte Restructuring Inc.

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Rose of Sharon (Ontario) Retirement Community c/o
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Date: January 16, 2019
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered
Fees

For professional services rendered for the period October 29 to December 31, 2018 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company").

Please see attached appendices for details.

Expense
Sales Tax

HST applicable 37,980.00

HST applicable 131.57

HST at 13.00% 4,954.50

Total Amount Due (CAD) 43,066.07

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.



Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Bricks, Hartley	Director	525.00	66.00	34,650.00
Jack, Sean	Analyst	225.00	14.00	3,150.00
Brown, Rose	Trust Administrator	100.00	1.80	180.00
Total hours and professional fees			81.80	37,980.00
Expenses				
Mileage				19.32
Courier				77.28
Office Supplies				34.97
Total Expenses				131.57



Appendix # 2

Date	Professional	Narrative	Hours
10/29/2018	Jack, Sean	Prepare and format financial information from nursing home manager reports.	8.0
10/30/2018	Jack, Sean	Prepare and format financial information from nursing home manager reports.	4.0
11/1/2018	Bricks, Hartley	Prepare info for data room; prepare fee analysis for Y. Boswell; revise and finalize terms and conditions of sale and draft APS.	4.0
11/2/2018	Bricks, Hartley	Review of financial analysis, discussion with R. Berg and R. Ahmad re reconciliation of results; discussion with J. Jensen re sales process and provide documents re same.	2.3
11/2/2018	Jack, Sean	Prepare and format financial information from nursing home manager reports.	2.0
11/5/2018	Bricks, Hartley	Discussion with a person interested in the property; review and respond to various correspondence in connection with condo application; conference call with J. Jensen to review dataroom contents.	4.5
11/6/2018	Bricks, Hartley	Review marketing budget prepared by D. Palmieri; provide data room info to J. Jensen; discussion with N. Espinoza re status; prepare summary of Union status and forward to P. Shea for comments.	2.0
11/7/2018	Bricks, Hartley	Review of files and provide J. Jensen with information for data room.	0.5
11/7/2018	Brown, Rose	Trust banking administration: disbursement cheques.	0.5
11/8/2018	Bricks, Hartley	Correspondence with J. Jensen re purchaser interest; review and respond to correspondence from R. Berg re 2019 Budget allocations; discussion with R. Berg re budget allocations; review of dataroom; discussion with J. Jensen re status.	4.5
11/12/2018	Bricks, Hartley	Review and respond to correspondence from D. Dalley; discussion with R. Berg re request for a visit from federal MP.	1.5
11/13/2018	Bricks, Hartley	Team call to discuss status of condo application; correspondence re insurance.	0.7
11/19/2018	Bricks, Hartley	Review of correspondence from B. Stoyles re comments on insurance section of Shared Facilities Agreement and correspondence with D. Daley re same; update project tracking schedule and distribute.	1.2
11/20/2018	Bricks, Hartley	Correspondence with R. Berg re various matters.	0.2
11/21/2018	Bricks, Hartley	Review and execute disbursements; discussion with N. Lee re status of water for unit 313; respond to correspondence from N. Espinoza re status of various issues; correspondence with D. Palmieri re status of marketing plan.	0.8
11/22/2018	Brown, Rose	Trust banking administration: prepare transfers.	0.5
11/23/2018	Bricks, Hartley	Various corresp. with D. Palmieri re marketing materials; review and execute disbursements.	0.5
11/26/2018	Bricks, Hartley	Review and execute disbursements; review of correspondence from Y. Boswell.	0.5
11/27/2018	Bricks, Hartley	Various correspondence with J. Jensen and R. Berg re site tours; discussion with J. Jensen re site tours and other sale process matters.	1.1
11/28/2018	Bricks, Hartley	Attendance at City of Toronto Committee hearing for minor variance application; further meeting with P. Lee re concerns on condo plan; prepare correspondence to team re results of minor variance application; review of files and discussion with R. Berg re use of space.	5.5
11/29/2018	Bricks, Hartley	Prepare materials for due diligence; prepare response to P. Lee letter.	4.5

Date	Professional	Narrative	Hours
11/30/2018	Bricks, Hartley	Discussion with R. Berg re due diligence info requests; prepare response to P. Lee letter and forward to P. Shea and E. Golden for comments; correspondence with P. Crisolago re relocation of superintendent's office.	2.5
12/3/2018	Bricks, Hartley	Disc. with N. Lee re exit doors; review, analysis and respond to corresp. from a life lease purchase re CAM fees; corresp. with D. Palmieri re status of marketing program.	3.5
12/4/2018	Bricks, Hartley	Prepare schedule illustrating determination of shared facility utilities percentages and forward to J. Jensen; conference call with team to discuss status of condo application; corresp. with P. Crisolago re access door.	2.5
12/5/2018	Bricks, Hartley	Corresp. with D. Palmeri re work to be done at the property, follow up with P. Crisolago; review of floor plan files; review and execute disbursements.	3.5
12/6/2018	Bricks, Hartley	Review of 2019 budget for LTC, compare to prior results, forward questions to R. Berg and review of responses, provide to J. Jensen for data room.	0.5
12/7/2018	Bricks, Hartley	Prepare status update email for N. Espinoza and Y. Boswell; corresp. with D. Palmieri re work to be done on site; review and execute disbursements.	2.1
12/10/2018	Bricks, Hartley	Disc. with J. Jensen re status of site tours; corresp. with J. Jensen re data room materials and review of same; disc. with Y. Boswell re CMHC certificate and status of sales processes.	2.0
12/11/2018	Bricks, Hartley	Review of pictures taken of condo model suites, party room and lobby and forward to CMHC and Peoples; review and execute disbursements; correspondence with ACC re invoices; corresp. with J. Jensen re site visits and due diligence materials.	1.5
12/12/2018	Bricks, Hartley	Discussion with J. Jensen re data room materials.	1.2
12/13/2018	Bricks, Hartley	Review and execute disbursements; corresp. with J. Jensen re due diligence requests; prepare due diligence materials.	2.5
12/14/2018	Bricks, Hartley	Review corresp. and disc. status of sale process with J. Jensen.	0.8
12/17/2018	Bricks, Hartley	Review and respond to various corresp from J. Jensen; disc. with R. Shiwram of Brokerlink re premium payment and corresp. with Sterling Karamar re same.	1.5
12/18/2018	Bricks, Hartley	Prepare due diligence materials and forward to J. Jensen.	1.6
12/19/2018	Brown, Rose	Trust Banking Administration - Transfer between account.	0.3
12/19/2018	Bricks, Hartley	Conf. call with team re status of condo application; disc. with R. Berg re various operational matters; review of shared facilities agreement and send comments to D. Daley; review and execute disbursements; corresp with B. Parker re requirement by the City of Toronto for an ESA in order to convey strip of land.	2.7
12/20/2018	Bricks, Hartley	Various corresp. with J. Jensen re due diligence request.	0.5
12/21/2018	Brown, Rose	Trust Banking Administration - Transfer to ACC and input incoming EFT in GL.	0.5
12/21/2018	Bricks, Hartley	Attend at premises to review space for superintendent and discuss operational matters with R. Berg.	1.5
12/31/2018	Bricks, Hartley	Review and prepare response to due diligence questions from an interested party.	1.3

81.8


Invoice 8000472935
Deloitte LLP

Bay Adelaide Centre
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Deloitte Restructuring Inc.
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Tel: (416) 601-6150
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Date: March 19, 2019
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Paul Casey

HST Registration: 133245290RT0001

For professional services rendered
Fees

For the period January 1 to February 28, 2019 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the attached appendices for details.

HST applicable	70,480.00
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Expense

HST applicable	686.83
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Sales Tax

HST at 13.00%	<u>9,251.69</u>
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Total Amount Due (CAD)	<u>80,418.52</u>
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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.

Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Paul Casey	Partner	600.00	1.7	1,020.00
Hartley Bricks	Director	525.00	131.5	69,037.50
Catherine Hristow	Director	525.00	0.2	105.00
Ada Koo	Analyst	125.00	0.3	37.50
Rose Brown	Trust Administrator	100.00	2.8	280.00
Total hours and professional fees			136.5	70,480.00

Expenses	Amount
Courier	61.75
Travel	39.87
Photography (for Condo Marketing Program)	585.21
Total Expenses	686.83



Appendix # 2

Date	Name	Narrative	Hours
1/2/2019	Bricks, Hartley	Review of quote for PH8 and forward to D. Palmieri for comments; review and execute disbursements.	0.7
1/3/2019	Bricks, Hartley	Attendance at 15 Maplewood to meet with P. Crisolago to review work to be completed at premises; prepare ninth report to court, correspondence to P. Shea re same; review and respond to due diligence questions sent by R. Berg.	5.0
1/4/2019	Bricks, Hartley	Discussion with J. Jensen re status of sale process; review of condo documents.	4.6
1/7/2019	Bricks, Hartley	Revise ninth report to court for OLRB status and forward to P. Shea for comments; respond to P. Crisolago re quote for PH8 and comments from D. Palmieri.	3.0
1/7/2019	Brown, Rose	Trust banking administration: disbursement cheques.	0.4
1/8/2019	Bricks, Hartley	Correspondence with D. Palmieri re PH8 and site visit; review and respond to corresp. from P. Crisolago; review and execute disbursements.	0.6
1/9/2019	Bricks, Hartley	Review of balcony repair quote and correspondence with P. Crisolago re same; respond to various questions from J. Jensen.	1.2
1/9/2019	Koo, Ada	November bank reconciliation.	0.3
1/10/2019	Bricks, Hartley	Review and respond to various due diligence requests from J. Jensen; discussion with J. Jensen re status of sale process; discussion with P. Shea re his conversation with counsel to a purchaser and status of OLRB Decision appeal.	3.4
1/11/2019	Bricks, Hartley	Various discussions with J. Jensen re due diligence questions, review of files and prepare response; correspondence with R. Berg re leased assets and vacation pay; correspondence with D. Palmieri re meeting; review of SFA allocations.	2.6
1/14/2019	Bricks, Hartley	Prepare for and attend a meeting on site with H. Milborne and various of his associates to review the units and discuss marketing process; discussion with J. Jensen re offer status; discussion with P. Shea re offer status; revise condo budget.	4.4
1/15/2019	Bricks, Hartley	Discussion with D. Daley and D. Miret re condo documents; review and execute disbursements; review of offers received for nursing home, prepare analysis of same, discussion with J. Jensen re offers received, prepare confirmation emails to parties submitting offers.	6.5

Date	Name	Narrative	Hours
1/16/2019	Bricks, Hartley	Prepare for conference call with J. Jensen, N. Espinoza and P. Shea to discuss offers received and next steps; prepare correspondence to offerors and review with J. Jensen and P. Shea; discussion with R. Berg re operational matters.	5.0
1/17/2019	Bricks, Hartley	Prepare and send correspondence to Offerors; discussion with J. Jensen re his discussions with an Offeror; correspondence from B. Kim re status of bathroom in PH8 and correspondence with D. Palmieri re same.	1.8
1/17/2019	Brown, Rose	Confirm incoming wire received; prepare wire for return of wire funds for offer not accepted.	0.4
1/18/2019	Bricks, Hartley	Prepare condo application and sales process status update for N. Espinoza.	0.5
1/18/2019	Brown, Rose	Trust account administration: disbursement wire.	0.5
1/18/2019	Casey, Paul	Discussion H. Bricks regarding sale process; execute wire transfer for return of deposit.	0.2
1/21/2019	Bricks, Hartley	Discussion with J. Jensen re status with offers; discussion with R. Berg re building matters; review and revise budget and condo documents; various correspondence to D. Daley re condo documents.	6.0
1/22/2019	Bricks, Hartley	Review of standard unit by-law and correspondence with P. Crisolago re same; review of 2018 general ledger and adjust Budget Statement; review and execute disbursements.	4.0
1/22/2019	Brown, Rose	Trust account administration: disbursements transfer to ACC.	0.4
1/23/2019	Bricks, Hartley	Discussion with J. Jensen re sale process; review and execute disbursements; discussion with N. Espinoza regarding provision analysis and prepare response to same.	2.5
1/23/2019	Brown, Rose	Confirm transfer to ACC with TD bank.	0.1
1/24/2019	Bricks, Hartley	Conference call with team to discuss status of the Condo application and sale process; review various condo documents; review unit plans.	5.0
1/25/2019	Bricks, Hartley	Review and revise unit plans; conference call with N. Espinoza and Y. Boswell to discuss status of condo application and LTC sale process.	3.9
1/25/2019	Brown, Rose	Trust banking administration: disbursement cheques.	0.2
1/28/2019	Bricks, Hartley	Review of amended offers and responses to clarification questions; various discussions with J. Jensen and P. Shea re offers; correspondence with N. Espinoza and Y. Boswell to arrange conference call to discuss same.	4.7
1/29/2019	Bricks, Hartley	Review of second round offers in detail, prepare summary schedule and forward to N. Espinoza and Y. Boswell and subsequent conference call to discuss offers; prepare correspondence to offeror seeking further clarification; prepare comments for Peoples/CMHC.	5.2

Date	Name	Narrative	Hours
1/30/2019	Bricks, Hartley	Discussion with D. Palmieri re condo documents; discussion with insurer re standard unit by-law; discussion with A. Prete of MOHLTC re licencing matters; prepare correspondence to CMHC re LTC sale process background.	3.2
1/31/2019	Bricks, Hartley	Discussion with J. Jensen re offers and status; review and respond to various correspondence from P. Crisolago re property matters; review and execute disbursements.	1.3
2/1/2019	Bricks, Hartley	Revise maintenance fees for parking and storage, revise budget and forward to D. Palmieri; discussion with Y. Boswell re nursing home offers and prepare correspondence to N. Espinoza with Receiver's recommendation; review and execute disbursements.	5.6
2/7/2019	Bricks, Hartley	Discussion with P. Casey and P. Shea re status of judicial review of OLRB Decision.	0.5
2/7/2019	Casey, Paul	Discussion with H. Bricks and P. Shea re status of appeal of OLRB Decision.	0.5
2/11/2019	Bricks, Hartley	Respond to question from Y. Boswell re sale process matters; correspondence with Rykka; prepare schedules to APS; discussion with P. Cho and prepare letter re rejection of offer; correspondence to D. Palmieri and D. Dalley re condo matters.	4.2
2/12/2019	Bricks, Hartley	Correspondence with D. Dalley re Standard Unit by-law; various discussion with R. Berg re status of sale process and operational matters; review of condo documents; prepare schedules to LTC APS.	4.5
2/12/2019	Brown, Rose	Trust banking administration: prepare wire transfer to return offer deposit; prepare disbursement cheque and put front desk for pick up.	0.5
2/13/2019	Bricks, Hartley	Review and revise SFA and forward to D. Dalley; review and execute disbursements; discussion with J. Jensen re sale process matters; team conference call to discuss status of condo application; discussion with Y. Boswell re LTC sale matters; review of APS documents.	5.5
2/14/2019	Bricks, Hartley	Review of APS documents, discussion with P. Shea re status of order, review of draft order language and provide comments; update ninth report of Receiver and forward to P. Shea.	4.0
2/15/2019	Bricks, Hartley	Discussion with D. Palmieri re status and timing for discussion; discussion with E. Petes of MOH re licence transfer process; review of Development Agreement and L-SAA; discussion with D. Palmieri re preliminary comments and timing to discuss.	2.5
2/19/2019	Bricks, Hartley	Review of correspondence from B. Parker and prepare notes on same; discussion with P. Shea regarding condo docs and LTC APS; prepare blackline changes to LTC documents and forward to P. Shea; conference call with H. Milborne and D. Palmieri re condo budget and documents.	6.5
2/20/2019	Bricks, Hartley	Prepare response to P. Lee letter to City of Toronto; review and execute disbursements; discussion with R. Berg re LTC space usage.	6.0
2/21/2019	Bricks, Hartley	Prepare response to P. Lee corresp; discussion of response with P. Shea.	4.2

Date	Name	Narrative	Hours
2/22/2019	Bricks, Hartley	Review of correspondence from J. Jensen re purchaser request for environmental reports, review of files and emails and respond to same; revise and finalize budget and notes.	3.0
2/24/2019	Casey, Paul	Review Court Report and comments to H. Bricks.	1.0
2/24/2019	Hristow, Catherine	Review report to the court regarding the appointment of directors.	0.2
2/25/2019	Bricks, Hartley	Review and revise various condo documents and forward to D. Dalley; various correspondence with D. Dalley re condo documents; discussion with an individual concerning the status of the sale of the LTC; discussion with counsel to an interested party; respond to question from offeror review of P. Casey comments on ninth report.	5.5
2/25/2019	Brown, Rose	Trust banking administration: disbursement cheques.	0.3
2/26/2019	Bricks, Hartley	Prepare correspondence to CMHC and Peoples re status of sale processes; discussion with J. Jensen re due diligence matters.	1.5
2/27/2019	Bricks, Hartley	Discussion with Y. Boswell re status of LTC sales processes.	0.5
2/28/2019	Bricks, Hartley	Conference call with CMHC re status of sale of LTC; review of LTC APS documents and provide comments to P. Shea; correspondence with R. Berg re asset listing preparation.	2.4

136.5


Invoice 8000584371
Deloitte Restructuring Inc.

 Bay Adelaide Centre
 8 Adelaide Street West, Suite 200
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 www.deloitte.ca

 Date: May 18, 2019
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered
Fees

For the period March 1 to 31, 2019 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable 21,622.50

 HST at 13.00% 2,810.93
Total Amount Due (CAD) 24,433.43

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.

Appendix # 1

Summary of Fees

Name	Level	Rate	Hours	Amount
Paul Casey	Partner	600.00	0.2	120.00
Hartley Bricks	Director	525.00	40.6	21,315.00
Ada Koo	Analyst	125.00	0.3	37.50
Rose Brown	Trust Administrator	100.00	1.5	150.00
Total hours and professional fees			42.6	21,622.50



Appendix # 2

Date	Name	Narrative	Hours
3/4/2019	Bricks, Hartley	Review of correspondence from J. Jensen re environmental reports, review of files and respond to same; further discussion with J. Jensen re status; review comments from Gowlings and revise various condo documents.	3.0
3/4/2019	Koo, Ada	Bank reconciliation for January 2019.	0.1
3/5/2019	Bricks, Hartley	Review of corresp. from LTC purchaser and forward questions to D. Dalley for comment.	0.5
3/6/2019	Bricks, Hartley	Review of letter from Korean community group to MOHLTC, forward to CMHC with comments; discussion with B. Parker re response to City re letter, review of files re By-law and amenity space and respond to correspondence from D. Miret.	2.2
3/6/2019	Brown, Rose	Trust banking administration: disbursement wire to ACC.	0.3
3/7/2019	Bricks, Hartley	Prepare response to questions raised by the purchaser including discussion with P. Shea; provide due diligence materials to LTC purchaser.	2.5
3/11/2019	Bricks, Hartley	Review and provide comments on letter to City of Toronto; various correspondence with D. Daley re condo documents; correspondence with N. Espinoza re status of condo process.	2.2
3/12/2019	Bricks, Hartley	Various correspondence with D. Dalley re condo documents; discussion with R. Berg re inventory count; discussion with J. Jensen re status of due diligence and arrange for environmental site visit; review and execute disbursements.	2.5
3/12/2019	Brown, Rose	Trust banking administration: input deposit made by offsite staff, update website page.	0.4
3/13/2019	Bricks, Hartley	Review of monthly report and discussion with ACC re changes to reporting; review and execute disbursements.	1.7
3/13/2019	Brown, Rose	Prepare transfer between accounts.	0.2
3/14/2019	Bricks, Hartley	Various correspondence with D. Palmieri re status of marketing process; corresp. with P. Crisolago re status of quote on PH8; arrange conference call for status update; discussion with R. Berg re F/S matters.	2.8
3/15/2019	Bricks, Hartley	Discussion with R. Berg re reporting matters; correspondence with purchaser re status of APS.	0.5

Date	Name	Narrative	Hours
3/18/2019	Bricks, Hartley	Review of files and prepare corresp to Gowlings re status of condo application; review of response from B. Parker; discussion with J. Jensen re sale process matters; discussion with D. Dalley; conference call with Peoples and CMHC re status of condo app and sales process.	3.4
3/19/2019	Bricks, Hartley	Review and execute disbursements; review and respond to corresp from R. Berg; prepare updated timeline.	1.5
3/20/2019	Bricks, Hartley	Review and execute disbursements; review of email from D. Dalley and forward to N. Espinoza.	0.6
3/20/2019	Brown, Rose	Input deposit received from offsite staff.	0.1
3/21/2019	Bricks, Hartley	Prepare schedules for APS; discussion with R. Berg re status of various issues; finalize project scheduling timetable and forward to N. Espinoza.	3.0
3/22/2019	Bricks, Hartley	Review of purchaser comments on APS, discussion comments with P. Shea; prepare schedules for APS; review and execute disbursements.	4.0
3/25/2019	Bricks, Hartley	Discussion with J. Jensen re status of draft APS; prepare schedules for APS.	3.5
3/26/2019	Bricks, Hartley	Prepare schedules for APS; review L-SAA agreement, discuss with P. Casey and execute.	2.4
3/26/2019	Casey, Paul	Meeting H. Bricks and review of Ministry agreement.	0.2
3/27/2019	Bricks, Hartley	Review of contracts and prepare schedule for APS; correspondence with R. Berg re various matters.	2.0
3/28/2019	Bricks, Hartley	Review and execute disbursements.	0.5
3/28/2019	Brown, Rose	Trust banking administration: disbursement cheques and transfer to ACC.	0.5
3/29/2019	Bricks, Hartley	Review of correspondence from purchaser, review of files and prepare response to same; correspondence with P. Crisolago re status of various issues with property.	1.8
3/29/2019	Koo, Ada	February bank reconciliation for 2 bank accounts.	0.2

42.6


Invoice 8000639191
Deloitte Restructuring Inc.

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 Date: June 18, 2019
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered
Fees

For the period April 1 to May 31, 2019 in connection with the appointment of Deloitte & Touché Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

HST applicable	27,928.00
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Expense

HST applicable	177.89
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Sales Tax

HST at 13.00%	<u>3,653.77</u>
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Total Amount Due (CAD)	<u>31,759.66</u>
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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.



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	0.3	\$ 600.00	\$ 180.00
Bricks, Hartley	Director	51.2	\$ 525.00	\$ 26,880.00
Haghiri, Golnaz	Senior	1.9	\$ 295.00	\$ 560.50
Koo, Ada	Analyst	0.3	\$ 125.00	\$ 37.50
Brown, Rose	Trust Administrator	2.7	\$ 100.00	\$ 270.00
Total Professional Hours and Fees		56.4		\$ 27,928.00
Expenses:				
Courier				\$ 177.89
Total fees and expenses				\$ 28,105.89



Appendix #2

Time Details - April 1, 2019 to May 31, 2019

Date	Name	Narrative	Hours
4/1/2019	Bricks, Hartley	Corresp. with P. Shea re court hearing; review of OLRB factum.	1.3
4/1/2019	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.4
4/2/2019	Bricks, Hartley	Corresp. to counsel concerning status of work streams; disc. with R. Berg re vacation pay matters; prepare corresp. to life lease purchasers re status.	2.2
4/3/2019	Bricks, Hartley	Corresp. with D. Daley re corresp. to life lease purchasers; prepare corresp. to Life lease purchasers; review of quote to repair PH8 and corresp. with D. Palmieri re same.	1.0
4/5/2019	Bricks, Hartley	Review and execute disbursements; disc. with J. Jensen re status of purchaser; disc. with P. Shea re AVO and APS.	1.3
4/8/2019	Bricks, Hartley	Corresp. with D. Miret re status of submissions; corresp. with R. Berg re vacation pay info; revise letter to life lease purchasers and update schedules for payment amounts on closing.	2.4
4/9/2019	Bricks, Hartley	Review vacation accrual materials and respond to R. Berg; call with N. VanderKooy of MOHLTC re status of license transfer process; update parking schedule and forward to B. Kim for confirmation; disc. with J. Haghiri re update of schedule of purchase price.	2.8
4/9/2019	Bricks, Hartley	Disc. with P. Shea re position on various APS items and then call with purchaser to discuss business terms	2.0
4/9/2019	Haghiri, Golnaz	Work on the purchase notice amount calculation; discussion with H. Bricks in respect of same.	1.9
4/10/2019	Bricks, Hartley	Review of corresp. from D. Daley re budget documents, disc. re same and revise; disc. with J. Jensen re status of purchaser due diligence	2.5
4/11/2019	Bricks, Hartley	Review of wage grid and percent increases and retro pay accrual info from R. Berg and prepare corresp to J. Jensen; review and execute disbursements.	2.8
4/15/2019	Bricks, Hartley	Review of revised APS and provide comments to P. Shea.	1.0
4/16/2019	Casey, Paul	Update meeting with H. Bricks regarding sales processes.	0.2
4/16/2019	Bricks, Hartley	Disc. with P. Casey re sale process and status of APS.	0.2
4/17/2019	Bricks, Hartley	Review and execute disbursements; corresp. with P. Shea regarding APS.	0.5
4/17/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
4/23/2019	Bricks, Hartley	Corresp. to B. Parker re status of City review of drawings	0.1
4/23/2019	Brown, Rose	Trust Banking Administration - Prepare transfer between accounts and prepare wire to ACC.	0.9
4/24/2019	Bricks, Hartley	Corresp. concerning B. Kim's office; disc. with J. Jensen re status of transaction; corresp. with Ryhan re cash flow	0.8
4/25/2019	Brown, Rose	Complete transfer to ACC and send to TD Bank for processing - input into Ascend.	0.2

Date	Name	Narrative	Hours
4/25/2019	Bricks, Hartley	Review and respond to corresp. from N. Espinoza; corresp. to D. Miret and D. Daley re update on timing; review of purchaser blackline changes to APS and disc. same with P. Shea; disc. with D. Palmieri re status of CMA	2.2
4/26/2019	Bricks, Hartley	Disc. with B. Parker re meeting with the City and prepare corresp. regarding same; disc. with N. Espinoza re questions and response to CMHC and email to Y. Boswell re same.	1.5
4/30/2019	Bricks, Hartley	Disc. with J. Jensen re due diligence materials and review of correspondence from purchaser regarding same.	0.5
5/1/2019	Casey, Paul	Meeting H. Bricks and execute closing documents.	0.1
5/1/2019	Bricks, Hartley	Review transition agreement and provide comments to P. Shea.	0.5
5/2/2019	Bricks, Hartley	Preparation for and attendance at City of Toronto planning dept. to discuss zoning and housing issues; further disc. with P. Shea and B. Parker re preparation of response to the City; review of draft response to City and provide comments to Gowlings.	2.9
5/2/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
5/3/2019	Bricks, Hartley	Disc. with B. Parker re response to City of Toronto and review and provide comments on same.	1.0
5/6/2019	Bricks, Hartley	Review of CMA from Milborne and forward to CMHC; corresp. with S. Gray re status of APS; conf. call with team to provide update on meeting with City and other matters with Condo and LTC; prepare written summary of matters discussed on the call to N. Espinoza.	2.9
5/7/2019	Bricks, Hartley	Prepare schedules for LTC APS, review of revised approval and vesting order and provide comments to P. Shea; review of draft language to the City and provide comments to B. Parker	3.0
5/8/2019	Bricks, Hartley	Review of corresp. from B. Parker re bylaw interpretation, further review of bylaw and respond to same; prepare documents for LTC APS	2.8
5/9/2019	Koo, Ada	March bank reconciliation for 2 bank account	0.2
5/9/2019	Bricks, Hartley	Review of contracts schedule and forward to P. Shea; disc. with Shea re status of APS and response to City of Toronto; disc. with J. Jensen re status; review and execute disbursements.	1.5
5/10/2019	Bricks, Hartley	Corresp. with P. Shea re status of LTC APA; review of purchaser changes to APA, disc. with P. Shea and meeting re same.	1.5
5/14/2019	Bricks, Hartley	Review of execute APS, review and execute Authorization; corresp. with J. Atchison re status of due diligence; draft court report	5.0
5/15/2019	Bricks, Hartley	Draft report to court; review and execute disbursements.	4.0
5/22/2019	Koo, Ada	April bank reconciliation	0.1
5/22/2019	Bricks, Hartley	Corresp. with B. Parker re status of City decision; corresp. with nursing home administrator re status of B. Kim move; forward monthly management report to S. Gray	0.4
5/23/2019	Brown, Rose	Trust Banking Administration - Update GL and reconcile bank to GL and prepare transfer to ACC.	0.8

Date	Name	Narrative	Hours
5/28/2019	Bricks, Hartley	Corresp. with P. Shea re timing for divisional court appeal.	0.1
5/29/2019	Bricks, Hartley	Corresp. with Helen re timing for meeting with purchaser; corresp. with J. Jensen re listing extension.	0.5
Total			56.4


Invoice 8000691862
Deloitte Restructuring Inc.

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 Date: July 24, 2019
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered
Fees

For the period June 1 to June 30, 2019 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

HST applicable	15,168.00
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Sales Tax

HST at 13.00%	<u>1,971.84</u>
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Total Amount Due (CAD)	<u>17,139.84</u>
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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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	14.4	\$ 525.00	7,560.00
Koo, Ada	Analyst	0.1	\$ 240.00	24.00
Brown, Rose	Trust Administrator	1.1	\$ 105.00	7,584.00
Total Hours and Professional Fees		15.6		15,168.00

Deloitte.

Appendix #2

Time Details - June 1, 2019 to June 30, 2019

Date	Name	Narrative	Hours
6/5/2019	Bricks, Hartley	Disc. with R. Berg re status of various issues; disc. with P. Shea re Union notice of motion; review and respond to corresp. from N. Espinoza.	1.7
6/4/2019	Bricks, Hartley	Corresp. with J. Jensen re due diligence materials; coordinate site visit;	0.5
6/4/2019	Brown, Rose	Trust Banking Administration - Update Ascend with Property Mgmt entries.	0.1
6/6/2019	Brown, Rose	Trust Banking Administration - Disbursement cheques	0.1
6/11/2019	Bricks, Hartley	Corresp. re B. Kim move; disc. and corresp with B. Parker re City of Toronto decision and next steps.	0.8
6/10/2019	Bricks, Hartley	Draft report to court in preparation for approval of sale of nursing home.	1.7
6/12/2019	Bricks, Hartley	Prepare corresp. to M. Lombard re status of condo application.	0.2
6/18/2019	Bricks, Hartley	Corresp. with B. Parker re status of discussions with the City; corresp and discussion with R. Berg re offering services to apartment residents; respond to email from Y. Boswell.	0.9
6/17/2019	Bricks, Hartley	Continue to draft court report for approval of APS.	2.0
6/19/2019	Koo, Ada	May bank reconciliation	0.1
6/24/2019	Bricks, Hartley	Disc. with D. Daley re upcoming call with Nursing Home purchaser; review of shared facilities agreement; conf. call with S. Gray of Rykka and counsel to discuss outstanding items; disc. with M. Mallich of Peoples re status of various matters.	1.8
6/25/2019	Bricks, Hartley	Review and respond to corresp. from R. Berg; respond to email from D. Dalley re condo docs.	0.6
6/25/2019	Brown, Rose	Telephone call from Ryhan and confirm cheques and transfer will be completed next day.	0.1
6/26/2019	Brown, Rose	Trust Banking Administration - Disbursement cheques. Prepare transfer to ACC.	0.8

Date	Name	Narrative	Hours
6/27/2019	Bricks, Hartley	Corresp. from J. Atchinson re request to extend due diligence period and respond to same; review of corresp. from B. Parker re City's response and forward same to Peoples and CMHC	1.8
6/26/2019	Bricks, Hartley	Draft court report for sale of property	2.4

15.6


Invoice 8000862302
Deloitte Restructuring Inc.

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 Date: November 12, 2019
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey
 HST Registration: 122893605RT0001

For professional services rendered
Fees

For the period July 1 to October 31, 2019 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Expense
Sales Tax

HST applicable	28,741.50
HST applicable	615.67
HST at 13.00%	<u>3,816.43</u>
Total Amount Due (CAD)	<u>33,173.60</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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	53.9	\$ 525.00	\$ 28,297.50
Koo, Ada	Analyst	0.8	\$ 240.00	\$ 192.00
Brown, Rose	Trust Administrator	2.4	\$ 105.00	\$ 252.00
Total Professional Hours and Fees		57.1		\$ 28,741.50
Out-of-pocket Expenses				\$ 615.67
Total Fees and Expenses				\$ 29,357.17

Deloitte.

Appendix #2

Work performed from July 1, 2019 to October 31, 2019

Date	Name	Narrative	Hours
7/2/2019	Bricks, Hartley	Review of files re previous amenity offerings for residential component; conf. call with Gowlings to discuss strategy for dealing with City building dept issues with usage.	2.7
7/3/2019	Bricks, Hartley	Disc. with R. Berg re amenity offerings; prepare draft brochure of amenities and forward to R. Berg for comments; conf. call with N. Lee, D. Daley and B. Parker re site plan agreement issues.	2.0
7/4/2019	Bricks, Hartley	Prepare update email to M. Mallich; corresp. with R. Berg re amenities.	1.0
7/5/2019	Bricks, Hartley	Revise draft court report; review of corresp. from B. Parker re status of City response.	1.2
7/8/2019	Bricks, Hartley	Disc. with R. Berg re status of amenity brochure; revised draft court report for approval of the APS.	1.9
7/9/2019	Bricks, Hartley	Corresp. with R. Berg regarding temperature levels and need for a new air conditioner, review of quotation and approve purchase.	0.2
7/10/2019	Bricks, Hartley	Review of revised amenity brochure and discussion with R. Berg re same; further revisions; disc. with P. Crisolago re amenity offerings. Disc. with J. Jensen re status of due diligence period.	2.4
7/11/2019	Bricks, Hartley	Corresp. with B. Kim re amenity brochure, finalize and send to B. Parker and respond to questions re same.	1.2
7/12/2019	Bricks, Hartley	Review of bylaw and condo approval conditions and respond to corresp. from B. Parker; review and execute disbursements.	0.8
7/15/2019	Bricks, Hartley	Corresp. with purchaser counsel re status of due diligence condition waiver; disc. with J. Jensen re status of purchaser and APS.	0.4
7/16/2019	Bricks, Hartley	Disc. with E. Petes of MOH re licencing transfer process; disc. with P. Shea re purchase due diligence status; conf. call with counsel for the purchaser to discuss status of due diligence and proposed amendment; disc. with C. Prophet re status	2.3
7/16/2019	Koo, Ada	Prepare June bank reconciliations.	0.2
7/22/2019	Bricks, Hartley	Review and prepare comments on amending agreement, discuss same with P. Shea and forward revised comments.	1.3
7/22/2019	Brown, Rose	Trust Banking Administration - Update GL with incoming wire received from Ministry, Reconciling GL to bank, Prepare transfer to ACC and send to the bank.	0.8
7/23/2019	Brown, Rose	Trust Banking Administration - Send in transfer to ACC and input into Ascend.	0.2
7/23/2019	Bricks, Hartley	Prepare update on status of key issues for CMHC; disc. with R. Berg re status of various matters.	1.4
7/24/2019	Bricks, Hartley	Review of revised amending agreement and disc same with P. Shea; corresp with M Lombard re property taxes and prepare and forward schedule of taxes paid during receivership.	1.8

Date	Name	Narrative	Hours
7/25/2019	Bricks, Hartley	Further disc. with P. Shea re amending agreement; corresp. with S. Gray re clarification of certain portions of agreement; finalize and execute amending agreement.	0.7
7/26/2019	Bricks, Hartley	Review and execute disbursements; corresp with J. Jensen re status of amendment and review of timelines in APS; respond to correspondence from R. Berg	1.1
7/29/2019	Bricks, Hartley	review and execute disbursements; corresp. re timing for site visit with purchaser; corresp. with ACC re noise complaint.	0.8
7/30/2019	Bricks, Hartley	Corresp, to M. Mallich and Y. Boswell re update on Condo application and nursing home sale process; review of amendment and corresp. with P. Shea re second deposit; corresp. re timing for site visit	1.2
8/1/2019	Bricks, Hartley	Disc. with R. Berg re status; review and execute disbursements.	0.4
8/6/2019	Bricks, Hartley	Review and respond to corresp from tenant of 1105; preparation and attendance at a meeting with the nursing home purchaser at the property to review shared units, shared facilities and easements.	3.1
8/7/2019	Bricks, Hartley	Review and execute disbursements; corresp. with R. Berg re operational matters; review corresp. from Toronto Hydro and forward to P. Crisolago.	1.1
8/9/2019	Bricks, Hartley	Disc. with R. Berg re resident matters; review and execute disbursements; corresp. with N. Lee re status of completion of superintendent space.	1.1
8/13/2019	Brown, Rose	Prepare wire transfer to Gowlings re transfer of deposit from nursing home purchaser.	0.1
8/13/2019	Bricks, Hartley	Prepare update on status of key issues for M. Mallich; review and respond to corresp from N. Lee; meeting with parties renting a unit in residential component re status of property.	1.2
8/14/2019	Bricks, Hartley	Disc. with B. Parker re status of City response.	0.2
8/14/2019	Brown, Rose	Send Wire request to TD bank, confirm with the bank that they have received and input into Ascend.	0.2
8/19/2019	Bricks, Hartley	Review and respond to insurer regarding questions for insurance renewal.	0.5
8/20/2019	Bricks, Hartley	Corresp. with B. Parker re status of response from City and request to set up meeting.	0.5
8/21/2019	Bricks, Hartley	Corresp. with J. Jensen re info requests from Rykka and corresp. with R. Berg regarding same; review of purchaser comments on Shared Facilities Agreement and forward to D. Dalley for comments.	0.8
8/23/2019	Brown, Rose	Prepare transfer to ACC.	0.3
8/26/2019	Bricks, Hartley	Disc. with D. Dalley re purchaser's comments on Shared Facilities Agreement.	0.7
8/28/2019	Bricks, Hartley	Review and execute disbursements.	0.2
9/6/2019	Bricks, Hartley	Review and execute disbursements; disc. with J. Jensen re status; corresp. with M. Mallich re status.	1.2
9/6/2019	Koo, Ada	Preapre July bank reconciliation.	0.2

Date	Name	Narrative	Hours
9/11/2019	Bricks, Hartley	Review of files to prepare for meeting with City; pre-meeting with B. Parker and P. Shea to discuss approach; attend meeting with City solicitors to discuss bylaw usage compliance issues.	2.8
9/12/2019	Bricks, Hartley	Update email to M. Mallich and Y. Boswell re results of meeting with the City and disc. with M. Mallich re same	0.7
9/16/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
9/16/2019	Bricks, Hartley	Disc. with D. Dalley re Rykka changes to Shared Facilities Agreement; conf. call with T. Katz and D. Dalley to discuss changes to Shared Facilities Agreement.	1.2
9/17/2019	Bricks, Hartley	Review of draft corresp. to City of Toronto prepared by Gowlings, review of files, and provide comments on same.	1.8
9/18/2019	Bricks, Hartley	Review and execute disbursements; disc. with B. Parker re response to the City of Toronto building department.	0.7
9/19/2019	Bricks, Hartley	Disc. with B. Parker re calculations of gross floor area and amenity space and response to the City of Toronto; review and execute disbursements.	0.8
9/23/2019	Bricks, Hartley	Review and execute disbursements.	0.2
9/24/2019	Bricks, Hartley	Disc. with B. Parker re building matters and response to the city; disc. with J. Jensen re status of transaction.	0.7
9/26/2019	Bricks, Hartley	Disc. with J. Jensen re status of condo application and transaction; review and execute disbursements.	0.7
9/26/2019	Koo, Ada	Prepare August bank reconciliation for 2 accounts	0.2
9/27/2019	Bricks, Hartley	Disc. with R. Berg re status of condo application and other issues.	0.3
10/16/2019	Bricks, Hartley	Disc. with B. Parker and P. Shea re status of City decision on usage submission and disc. with floor area issues; conf. call with T, Katz re status of SFA and proposal to move forward with Court approval.	1.1
10/17/2019	Bricks, Hartley	Status update with M. Lombard and P. De Luca of Peoples.	0.5
10/21/2019	Bricks, Hartley	Review and execute disbursements; review of nursing home reporting; prepare corresp. to nursing home purchaser re monthly reporting and timing for court approval	1.2
10/21/2019	Koo, Ada	Prepare Sept. bank reconciliation for review.	0.2
10/22/2019	Bricks, Hartley	Review and execute disbursements; review cash flow forecast and approve funds transfer.	0.5
10/22/2019	Brown, Rose	Trust Banking Administration - Reconcile Ascend GL to Bank balance, Prepare transfer to ACC and have signed and send by email to TD Bank. Confirm transfer with TD by phone. Confirm process and input into Ascend and file back up.	0.4
10/23/2019	Bricks, Hartley	Review and respond to questions from M. Mallich re status.	0.3
10/24/2019	Bricks, Hartley	Update Court report for approval of Nursing home APS; corresp. with Gowlings re status of condo application.	2.2
10/25/2019	Bricks, Hartley	Review and execute disbursements.	0.3
10/28/2019	Brown, Rose	Trust Banking Administration - Transfer between accounts.	0.2

Date	Name	Narrative	Hours
10/28/2019	Bricks, Hartley	Review and revise report to court for sale approval; review of draft amendment to APS and corresp. with P. Shea regarding same	2.3
10/29/2019	Bricks, Hartley	Emails with P. Shea re amendment to APS	0.2
Total			57.1


Invoice 8000946511
Deloitte Restructuring Inc.

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 www.deloitte.ca

 Date: January 06, 2020
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered
Fees

For the period November 1 to December 31, 2019 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

HST applicable 16,090.50

Expense

HST applicable 357.31

Sales Tax

 HST at 13.00% 2,138.22
Total Amount Due (CAD) 18,586.03

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.

Appendix #1 Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	1.0	\$ 600.00	\$ 600.00
Bricks, Hartley	Director	28.3	\$ 525.00	\$ 14,857.50
Hristow, Catherine	Director	1.0	\$ 525.00	\$ 525.00
Koo, Ada	Analyst	0.1	\$ 240.00	\$ 24.00
Brown, Rose	Trust Administrator	0.8	\$ 105.00	\$ 84.00
Total Professional Hours and Fees		31.2		\$ 16,090.50
Out of pocket expenses (courier, City of Toronto zoning review fees)				\$ 357.31
Total Fees and Expenses				\$ 16,447.81

Deloitte.

Appendix #2

Work performed from November 1, 2019 to December 31, 2019

Date	Name	Narrative	Hours
11/1/2019	Brown, Rose	Checking account online for incoming wire.	0.1
11/4/2019	Bricks, Hartley	Review and execute disbursements; disc. with Gowlings re response from City.	0.9
11/5/2019	Bricks, Hartley	Review and execute disbursements; disc. with P. Shea and B. Parker re status of City response and options.	0.6
11/8/2019	Bricks, Hartley	Review and execute disbursements.	0.2
11/8/2019	Brown, Rose	Trust Banking Adm - Disbursement transfer between accounts.	0.2
11/13/2019	Bricks, Hartley	Corresp. with Gowlings re status of response from the City; review and execute disbursements.	0.4
11/14/2019	Bricks, Hartley	Disc. with P. Crisolago re departing superintendent and proposed replacement.	0.2
11/18/2019	Bricks, Hartley	Review and respond to questions from Purchaser; Prepare for and attend Divisional Court hearing re OLRB decision; further disc. with P Shea and C. Stanek re same.	4.7
11/20/2019	Bricks, Hartley	Review and execute disbursements; corresp. with C. Jung of City of Toronto re timing of response re bylaw matter.	0.5
11/21/2019	Bricks, Hartley	Corresp. with M. Mallich and Y. Boswell re status of city response; further corresp. with P. Shea re same.	0.2
11/25/2019	Bricks, Hartley	Review of corresp. from the City and arrange meeting with Gowlings to discuss; corresp. with P. Crisolago re departure of building superintendent and proposed replacement.	0.5
11/25/2019	Koo, Ada	Prepare October bank of reconciliations (2) for review.	0.1
11/26/2019	Bricks, Hartley	Review of corresp. from the City, disc. same with B. Parker and P. Shea, prepare corresp. to Peoples regarding status; corresp. with P. Crisolago re building superintendent; update Peoples Trust; review of B. Parker memo.	2.7
11/28/2019	Bricks, Hartley	Corresp. with B. Parker re status; corresp. with Y. Boswell re City requirements re amenities; review and execute disbursements.	0.7
12/2/2019	Bricks, Hartley	Various corresp. with R. Berg and H. Jung re operational matters.	0.3
12/3/2019	Bricks, Hartley	Corresp. with ACC and H. Jung re operational matters.	0.6
12/3/2019	Brown, Rose	Trust Banking Administration - Disbursement cheque. Send email to client to pick up cheque.	0.2
12/4/2019	Bricks, Hartley	Disc. with P. Crisolago re status of replacement of superintendent and various other issues with property; disc. with R. Berg re status of nursing home and property.	0.8
12/5/2019	Bricks, Hartley	Review and execute disbursements	0.2
12/10/2019	Bricks, Hartley	Disc. with J. Jensen re status; corresp. with C. Jung of City of Toronto re timing for response; review and execute disbursements	1.2

Date	Name	Narrative	Hours
12/11/2019	Bricks, Hartley	Disc. with Y. Boswell re status update; corresp. with B. Parker re building drawings, review of same and provide comments.	1.4
12/12/2019	Hristow, Catherine	QA review of Receiver's tenth report to the Court and provide comments to H. Bricks regarding same.	1.0
12/12/2019	Bricks, Hartley	Review P. Shea comments on report, revise report and prepare appendices and forward to C. Hristow for comments; prepare status memo for Y. Boswell of CMHC	4.0
12/13/2019	Casey, Paul	Emails H. Bricks regarding comments on court report.	1.0
12/13/2019	Bricks, Hartley	Review comments on 10th report, finalize and forward to P. Shea; prepare status update on various matters for Y. Boswell.	4.2
12/16/2019	Bricks, Hartley	Review and execute disbursements; corresp. from R. Berg re operational matters.	0.5
12/16/2019	Brown, Rose	Update website.	0.2
12/17/2019	Bricks, Hartley	Preparation for and attendance in court for the hearing of the motion for approval and vesting order, various discussions with P. Shea re same.	1.8
12/18/2019	Bricks, Hartley	Review and execute disbursements; corresp. with R. Berg regarding MOH review report.	0.5
12/19/2019	Bricks, Hartley	Review and execute disbursements; corresp. with N. Lee regarding proposed work for 3rd floor superintendent's unit.	0.4
12/20/2019	Bricks, Hartley	Disc. with N. Lee re HVAC issues and disc. with P. Crisolago re same	0.8
12/20/2019	Brown, Rose	Confirm transfer process with HB.	0.1
Total			31.2


Invoice 8001222758

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Date: June 05, 2020
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration : 133245290RT0001

For professional services rendered
Fees

For the period January 1 to May 31, 2020 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Expense

Out of pocket Expenses

Sales Tax

HST applicable 35,003.00

HST applicable 360.36

HST at 13.00% 4,597.24

Total Amount Due (CAD) 39,960.60

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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	1.0	600.00	600.00
Bricks, Hartley	Director	62.3	525.00	32,707.50
Hristow, Catherine	Director	0.2	525.00	105.00
Keene, Ashley	Senior	0.2	295.00	59.00
Koo, Ada	Analyst	0.4	240.00	96.00
Florea, Ramona	Analyst	2.7	240.00	648.00
Brown, Rose	Trust Administrator	7.5	105.00	787.50
Total Professional Hours and Fees		74.3		35,003.00
Out-of-pocket Expenses:				
Travel			86.65	
Application Fees (City of Toronto)			273.71	360.36
Total Fees and Expenses (CAD)				35,363.36



Appendix #2

Work performed from January 1, 2020 to May 31, 2020.

Date	Name	Narrative	Hours
1/2/2020	Brown, Rose	Input into Ascend GL entries for Property Mgmt company accounts and print support and file.	0.2
1/6/2020	Bricks, Hartley	Corresp. with R. Cecconi of CMHC re arranging a site visit at the property, corresp. with P. De Luca re same; corresp with B. Parker re timing for meeting with the City.	0.4
1/6/2020	Brown, Rose	Process transfer to ACC.	0.2
1/7/2020	Bricks, Hartley	Review and execute disbursements; prepare cash flow analysis; prepare correspondence to P. Deluca re request for funding.	2.0
1/8/2020	Casey, Paul	Review H. Bricks email regarding funding request and TC H. Bricks.	0.2
1/8/2020	Bricks, Hartley	Corresp. with P. Casey re funding request to Peoples; review of files re Licensing Transfer Process.	1.0
1/9/2020	Bricks, Hartley	Corresp to C. Jung of the City of Toronto re request for assistance in setting up meeting re condo application.	0.1
1/10/2020	Bricks, Hartley	Disc. with P. Crisolago re status of residential units.	0.2
1/13/2020	Bricks, Hartley	Prepare corresp to MOH re licensing transaction proposal; corresp. with E. Petes re contact info for Director; corresp. with S. Gray re status of licensing transaction proposal letter.	1.3
1/14/2020	Bricks, Hartley	Disc. with P. De Luca re professional fee questions and status of funding; corresp. with B. Parker and P. Shea re City response to request for meeting.	0.7
1/14/2020	Brown, Rose	Sent HB wire info sheet.	0.1
1/15/2020	Brown, Rose	Trust Banking Administration - Disbursement input GL.	0.1
1/15/2020	Bricks, Hartley	Finalize Receiver's Certificate, sign and forward to Peoples Trust.	0.2
1/16/2020	Bricks, Hartley	Review and execute disbursements; corresp. with Gowlings re meeting with the City; review of operating results for nursing home and corresp. with R. Berg regarding same.	1.5
1/17/2020	Bricks, Hartley	Meeting at property with P. De Luca and R. Cecconi re tour of facility and status of operations; disc. with H. Jung re nursing home matters.	2.5
1/20/2020	Bricks, Hartley	Review of corresp. from B. Parker re status; review of legal invoices; review and execute disbursements.	1.0

Date	Name	Narrative	Hours
1/20/2020	Brown, Rose	Trust Banking Administration - Transfer between accounts.	0.2
1/21/2020	Brown, Rose	Trust Banking Admin. - Input disbursements into Ascend.	0.2
1/22/2020	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.3
1/22/2020	Bricks, Hartley	Review of corresp. from City and Corresp. with B. Parker re same; review and execute disbursements.	1.0
1/23/2020	Bricks, Hartley	Review of ledgers provided by Sterling and update life lease amounts owing.	2.5
1/23/2020	Brown, Rose	Prepare transfer to ACC, send to TD Bank and confirm receipt. Input into Ascend.	0.5
1/24/2020	Brown, Rose	Trust Banking Adm - Prepare additional transfer to ACC.	0.3
1/27/2020	Bricks, Hartley	Review of nursing home budget; respond to corresp. from a life lease purchaser re status of condo application.	0.5
1/27/2020	Brown, Rose	Sent out transfer between accounts - ACC.	0.1
1/29/2020	Bricks, Hartley	Review and execute disbursements; corresp. with R. Berg re LTC operational matters.	1.0
1/31/2020	Bricks, Hartley	Corresp. to S. Gray re update on status of court order, licence transfer process and condo application.	0.3
2/3/2020	Bricks, Hartley	Review and execute disbursements; respond to corresp from R. Berg	0.5
2/3/2020	Casey, Paul	Meeting H. Bricks regarding status and funding.	0.2
2/3/2020	Koo, Ada	Prepare December bank reconciliation - 2 accounts.	0.2
2/5/2020	Brown, Rose	Prepare transfer between accounts and send to TD Bank.	0.2
2/6/2020	Bricks, Hartley	Review and respond to corresp. from P. De Luca re appraisals; update Estimated Proceeds Analysis; review and execute disbursements.	3.2
2/10/2020	Bricks, Hartley	Disc. with N. Lee regarding third floor HVAC issue and other building matters.	0.5
2/19/2020	Casey, Paul	Review and execute estate disbursements.	0.1
2/25/2020	Brown, Rose	Trust Banking Administration - reconcile account to GL and prepare transfer to ACC.	0.5
2/26/2020	Brown, Rose	Trust Banking Administration - have transfer to ACC signed and scan send to TD Bank. Confirm received with TD Bank.	0.3
2/28/2020	Bricks, Hartley	Review and execute disbursements; review of corresp. from B. Parker re City of Toronto status.	0.4
3/2/2020	Bricks, Hartley	Disc. with R. Berg re operational matters; review of corresp. from B. Parker re status of city review	0.2

Date	Name	Narrative	Hours
3/5/2020	Brown, Rose	Trust Banking Administration - Deposit.	0.3
3/5/2020	Bricks, Hartley	Review of PPR review from the City of Toronto and disc. with B.. Parker and P. Shea re same; corresp. with N. Lee re permit issues	1.0
3/10/2020	Koo, Ada	Prepare January bank reconciliation.	0.2
3/10/2020	Bricks, Hartley	Disc. with J. Jensen re status of City review of condo docs	0.2
3/17/2020	Bricks, Hartley	Provide update to S. Gray re status of condo application and LTC; update to P. DeLuca re status of property and operating costs.	1.3
3/18/2020	Bricks, Hartley	Review of LSAA amending agreement and corresp. with R. Berg re same.	1.5
3/20/2020	Bricks, Hartley	Review and execute disbursements; corresp. with Ryhan re boiler issues.	0.5
3/23/2020	Bricks, Hartley	Review and execute disbursements.	0.3
3/24/2020	Brown, Rose	Trust Banking Administration - Prepare transfer to ACC and send and confirm with TD Bank Rec'd and processed.	0.5
3/24/2020	Hristow, Catherine	Review and approve wire transfer.	0.1
3/25/2020	Brown, Rose	Trust Banking Administraiton - Input wire process yesterday and send email to ACC to confirm amounts.	0.2
3/26/2020	Bricks, Hartley	Review and respond to corresp. from R. Berg re operational matters; disc. with P. Crisolago re property matters	0.8
3/30/2020	Bricks, Hartley	Disc. with R. Berg re status of home; review of operating results	1.3
3/31/2020	Bricks, Hartley	Review of LSAA Amending Agreement and execute same; disc. Amending Agreement with P. Casey	1.5
3/31/2020	Casey, Paul	TC Bricks, review and execute LHIN agreement.	0.5
4/1/2020	Hristow, Catherine	Review and approve wire disbursement.	0.1
4/1/2020	Brown, Rose	Trust Banking Administration - Print back and prepare transfer between account and send for signing.	0.3
4/1/2020	Bricks, Hartley	Review of cash flow requirements and prepare disbursement re same; corresp. with P. Shea re status of nursing home.	1.1
4/2/2020	Brown, Rose	Trust Banking Administration - Have transfer between account signed and send to TD Bank and input into Ascend. Update Property management company with Mar entries.	0.8
4/2/2020	Bricks, Hartley	Corresp. with R. Berg re ministry funding and status of home	0.3
4/6/2020	Bricks, Hartley	Review and execute disbursements	0.5

Date	Name	Narrative	Hours
4/7/2020	Bricks, Hartley	Review of corresp from a life lease unit holder, review of records, disc. same with P. Shea and respond; corresp. with R. Berg re status of various issues.	1.2
4/9/2020	Bricks, Hartley	Corresp. with R. Berg re operational matters.	0.2
4/13/2020	Bricks, Hartley	Review of monthly operating report; review and execute disbursements	1.0
4/14/2020	Bricks, Hartley	Review and respond to corresp from J. Jensen re status of various matters; review and execute disbursements.	0.8
4/15/2020	Bricks, Hartley	Corresp. with R. Berg re operational matters and provincial emergency order; review of Approval and Vesting Order, draft letter to the MOH and forward to S. Gray.	2.7
4/16/2020	Keene, Ashley	Website update.	0.2
4/16/2020	Bricks, Hartley	Corresp. with R. Berg re operational matters; revise licence transfer application letter, compile appendices, and forward to MOLTC	2.8
4/21/2020	Bricks, Hartley	Corresp. with R. Berg re status; review and respond to request for update from P. Deluca.	1.0
4/22/2020	Bricks, Hartley	Review and respond to corresp from P. Deluca.	0.4
4/23/2020	Bricks, Hartley	Various corresp re operational matters in LTC.	0.5
4/23/2020	Brown, Rose	Trust Banking Administration - Pull online banking reports, input ministry funding and prepare transfer to ACC and send to HB for signature.	0.6
4/24/2020	Bricks, Hartley	Review and execute disbursements.	0.3
4/24/2020	Brown, Rose	Request Transfer to ACC be signed and send to TD Bank, Confirm wire with TD Bank and input in to Ascend.	0.5
4/27/2020	Bricks, Hartley	Review of corresp from B. Parker re city of toronto permit fees, logon to website and pay fees; review of ledgers; corresp. with R. Berg re status of LTC.	1.6
4/28/2020	Bricks, Hartley	Review of monthly reporting and ledger reports.	2.5
4/29/2020	Bricks, Hartley	Corresp. with R. Berg re status of operations; corresp. with J. Jensen re purchaser.	0.5
4/30/2020	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.2
4/30/2020	Bricks, Hartley	Review of files and prepare corresp. to life lease purchasers re status of condo application.	2.6
5/4/2020	Florea, Ramona	Preparing Maplewood letters for mail out.	2.0
5/4/2020	Bricks, Hartley	Revise letter to life lease purchasers and forward to R. Florea; review and execute disbursements.	0.5

Date	Name	Narrative	Hours
5/4/2020	Brown, Rose	Inputting entries into Ascend for Property Mgmt account.	0.1
5/5/2020	Florea, Ramona	Preparing Maplewood letters for mail out.	0.7
5/7/2020	Bricks, Hartley	Review of corresp from MOH and forward to R. Berg; corresp. with B. Parker re City of Toronto timing; review and execute disbursements.	1.2
5/11/2020	Bricks, Hartley	Review of draft services agreement from University Health Network, disc. with R. Berg re same, forward to P. Shea for comments, prepare changes to agreement.	1.8
5/12/2020	Bricks, Hartley	Review and respond to corresp. from R. Berg.	0.5
5/14/2020	Bricks, Hartley	Disc. with J. Jensen re extension of listing agreement, status of nursing home and condo application; disc. with P. Shea re UHN agreement; review and execute listing extension.	1.4
5/15/2020	Bricks, Hartley	Disc. with P. Shea re UHN agreement; review of corresp from counsel to UHN, disc. with R. Berg re status and UHN and follow up with P. Shea.	0.9
5/19/2020	Bricks, Hartley	Corresp. with R. Berg re status of operations and use of pandemic funding from MOH.	0.3
5/20/2020	Bricks, Hartley	Review and execute disbursements; disc. with B. Parker re zoning review.	0.8
5/21/2020	Bricks, Hartley	Disc. with N. Lee re zoning review and building permits; review and execute disbursements.	1.4
5/22/2020	Bricks, Hartley	Corresp. with R. Berg re employee matters and corresp. with P. Shea re same.	0.4
5/25/2020	Bricks, Hartley	Review and respond to corresp. from R. Berg re operational matters; review of minor variance application, forward questions to Gowlings and execute same; review and execute wire transfer to ACC.	1.4
5/25/2020	Brown, Rose	Trust Banking Administration - Input receipts and disbursement process for the month. Prepare transfer to ACC.	0.5
5/26/2020	Bricks, Hartley	Disc. with B. Parker re previous parking decision, review of files and forward same.	0.4
5/27/2020	Bricks, Hartley	Conf. call with R. Berg, N. Bosco, P. Shea and N. Gupta re LTC employee matters.	0.7
5/28/2020	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
5/28/2020	Bricks, Hartley	Conf. call with M. Mallich, N. Dawkins, A. Pomerleau, P. Shea re status of receivership; further disc. with P. Shea re employee matters.	1.2
Total			74.3


Invoice 8001358203
Deloitte LLP

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Date: September 11, 2020
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Paul Casey

HST Registration : 133245290RT0001

For professional services rendered
Fees

For the period June 1 to August 11, 2020 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

HST applicable	13,030.50
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Expense

Out-of-pocket Expenses – Committee of Adjustment Fee

HST applicable	4,807.28
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Sales Tax

HST at 13.00%	<u>2,318.91</u>
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Total Amount Due (CAD)	<u>20,156.69</u>
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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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	0.7	600.00	420.00
Bricks, Hartley	Director	23.2	525.00	12,180.00
Hristow, Catherine	Director	0.3	525.00	157.50
Brown, Rose	Trust Administrator	2.6	105.00	273.00
Total Professional Hours and Fees		26.8		13,030.50
Out-of-pocket Expenses – Committee of Adjustment Fee				4,807.28
Total Fees and Expenses (CAD)				17,837.78

Deloitte.

Appendix #2

Work performed from June 1, 2020 to August 11, 2020

Date	Name	Narrative	Hours
6/1/2020	Hristow, Catherine	Review and approve wire transfer.	0.1
6/1/2020	Brown, Rose	Trust Banking Administration - Prepare transfer between accounts and input into Ascend.	0.3
6/1/2020	Casey, Paul	Emails H. Bricks re media inquiry and release.	0.5
6/1/2020	Bricks, Hartley	Review of corresp. with CBC reporter, disc. same with counsel and Deloitte media representative, draft response and coordinate same	2.0
6/3/2020	Bricks, Hartley	Disc. with J. Jensen re status of purchaser, and other matters; review and execute disbursements.	1.0
6/4/2020	Bricks, Hartley	Disc. with J. Jensen re purchaser and corresp. to Peoples and CMHC re same; disc. with R. Berg re employee matters, review of draft corresp. and corresp. with Gowlings re same and timing for disc.	1.5
6/5/2020	Brown, Rose	Scan cheque received from CRA.	0.3
6/9/2020	Casey, Paul	Review Province of Ontario Health extension agreement and sign.	0.2
6/9/2020	Brown, Rose	Trust Banking Administration - Deposit - prepare, scan and take to the bank..	0.6
6/9/2020	Bricks, Hartley	Disc. with Gowlings, R. Berg, N. Bosco re employee matters.	0.8
6/10/2020	Bricks, Hartley	Review and execute disbursements; review of monthly reporting from Sterling Karamar; corresp. with R. Berg re HST returns.	1.0
6/15/2020	Bricks, Hartley	Update project tracking schedule and forward to B. Parker for his input.	0.8
6/17/2020	Bricks, Hartley	Review and execute disbursements; update project tracking schedule.	0.4
6/18/2020	Bricks, Hartley	Disc. with B. Parker re status with City of Toronto minor variance application; conf. call with Peoples and CMHC to discuss status; various corresp with R. Berg regardin UHN agreement and MOH funding.	1.2
6/22/2020	Bricks, Hartley	Corresp. with R. Berg; review of corresp. from J. Jensen re email from Rykka; review and execute disbursements.	0.9
6/24/2020	Bricks, Hartley	Corresp. with R. Berg re pandemic funding; review and execute funding transfer; respond to info requests from S. Gray.	0.8

Date	Name	Narrative	Hours
6/24/2020	Brown, Rose	Prepare transfer to ACC, have signed and send to TD Bank - confirm received and processed.	0.3
6/25/2020	Brown, Rose	Prepare additional transfer to ACC, have signed and send to TD Bank - confirm received and processed.	0.2
6/25/2020	Bricks, Hartley	Corresp. re pandemic funding; review of corresp. from R. Berg re terminated employee.	0.4
6/25/2020	Hristow, Catherine	Review and approve wire transfer.	0.1
6/29/2020	Bricks, Hartley	Disc. with P. Cho re status of nursing home licence transfer approval process.	0.6
7/6/2020	Bricks, Hartley	Review and respond to corresp. from J. Jensen;	0.5
7/7/2020	Bricks, Hartley	Review and execute disbursements; review of corresp. from MOH and forward to R. Berg.	0.5
7/7/2020	Brown, Rose	Input property management monthly entries into Ascend.	0.1
7/8/2020	Bricks, Hartley	Review and execute disbursements; review of corresp. from B. Parker.	0.7
7/9/2020	Bricks, Hartley	Review and execute disbursements; corresp with R. Ahmad re disbursements.	0.5
7/15/2020	Bricks, Hartley	Disc. with B. Parker re meeting with the City of Toronto; various corresp. with R. Berg.	0.7
7/16/2020	Bricks, Hartley	Review and execute disbursements	0.5
7/17/2020	Bricks, Hartley	Conf. call with City of Toronto to discuss Draft plan	0.8
7/17/2020	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
7/20/2020	Bricks, Hartley	Prepare draft corresp. re City of Toronto meeting and forward to B. Parker for comments	0.5
7/22/2020	Bricks, Hartley	Review and execute disbursements;	0.5
7/29/2020	Brown, Rose	Preparing transfer to ACC, have signed, send to TD bank confirm by phone received.	0.6
7/29/2020	Bricks, Hartley	Prepare update for Peoples Trust	0.6
7/29/2020	Hristow, Catherine	Review and approve transfer.	0.1
8/5/2020	Bricks, Hartley	Prepare response to email from MLTC and forward to P. Shea for comments	1.2
8/10/2020	Bricks, Hartley	Prepare and finalize letter to MLTC re response to questions on proposal to transfer nursing home licence; review of materials re Union matter.	3.0

Date	Name	Narrative	Hours
8/11/2020	Bricks, Hartley	Prepare estimated future funding shortfall analysis; update shortfall on construction loan analysis, review and execute disbursements.	1.8
Total			26.8


Invoice 8001467495

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Date: November 19, 2020
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration : 133245290RT0001

For professional services rendered
Fees

For the period August 12 to October 31, 2020 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable 30,722.00

HST at 13.00% 3,993.86

Total Amount Due (CAD) 34,715.86

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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	51.4	565.00	29,041.00
Hristow, Catherine	Director	0.4	565.00	226.00
Florea, Ramona	Analyst	4.5	240.00	1,080.00
Brown, Rose	Trust Administrator	3.0	125.00	375.00
Total Professional Hours and Fees		59.3		30,722.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				30,722.00



Appendix #2

Work performed from August 12, 2020 to October 31, 2020

Date	Name	Narrative	Hours
26-08-20	Hristow, Catherine	Review and approve wire transfer.	0.1
26-08-20	Brown, Rose	Reconcile Ascend to Online banking report and input wire received form Ministry of Health, Prepare transfer to ACC, have signed and send/confirm with TD received and process. Send email to ACC.	0.8
28-08-20	Bricks, Hartley	Review of reply factum and forward comments to P.Shea	1.3
03-09-20	Bricks, Hartley	Review and execute disbursements	0.5
04-09-20	Brown, Rose	Prepare transfer between accounts and have signed and send to TD Bank for processing.	0.4
04-09-20	Hristow, Catherine	Review and approve transfer between accounts.	0.1
08-09-20	Bricks, Hartley	Review and execute disbursements	0.3
11-09-20	Bricks, Hartley	Review and execute disbursements; review of corresp. from Ministry re funding; review of submission from Union	1.5
15-09-20	Bricks, Hartley	Disc. with J. Jensen re status of nursing home purchase and review of files re information requested, email to R. Berg re information to be compiled	2.5
16-09-20	Bricks, Hartley	Review and respond to R. Swimraman re insurance renewal information	1.5
21-09-20	Bricks, Hartley	Draft 11th report to court; prepare updated information on the LTC for Purchaser.	6.5
23-09-20	Hristow, Catherine	Review and approve disbursements.	0.1
23-09-20	Brown, Rose	Trust Banking Administration - Input incoming EFT receipts and Ministry funding into Ascend. Reconcile GL to Online banking reports. Prepare transfer ACC have signed and send to TD Bank, confirm transfer with TD and process to Ascend.	0.7
25-09-20	Bricks, Hartley	Review and execute disbursements; prepare info for dropbox; draft 11th report to court	6.5
29-09-20	Bricks, Hartley	Prepare report to court; disc. with J. Jensen re info requested; upload info to dropbox; corresp. with R. Berg re annual reporting matters.	7.0
30-09-20	Bricks, Hartley	Prepare court report and forward to P. Shea for comments; disc. with J. Jensen re info to be uploaded to dropbox and confidentiality matters.	4.3
02-10-20	Bricks, Hartley	Review of insurance renewal corresp. and disc. same with R. Berg;	0.8

Date	Name	Narrative	Hours
05-10-20	Bricks, Hartley	Disc. with P. Shea regarding eleventh report and revise same.	1.5
05-10-20	Florea, Ramona	Redacting and removing confidential and sensitive information on LTC documents as per J. Jensen's request.	4.5
07-10-20	Bricks, Hartley	Review of comments on Eleventh Report and revise same; prepare R&D.	1.5
08-10-20	Bricks, Hartley	Review and execute disbursements; respond to P. Deluca with status update; respond to broker re insurance renewal	0.8
13-10-20	Bricks, Hartley	Prepare R&D for court report; disc. with J. Jensen re status of information compiled and reviewed; disc. with R. Berg re LTC matters.	4.0
15-10-20	Bricks, Hartley	Review and forward redacted files; review and provide comments on submissions to Committee of Adjustments.	3.5
20-10-20	Bricks, Hartley	Disc. with J. Jensen re status and prepare email re LOA employees	0.5
22-10-20	Brown, Rose	Prepare schedule of Prov. of Ontario receipts and send to Ryhan at ACC.	0.5
23-10-20	Hristow, Catherine	Review and approve wire transfer.	0.1
23-10-20	Bricks, Hartley	Disc. with J. Jensen re status; review and execute disbursements; review of corresp. from MLTC.	1.6
23-10-20	Brown, Rose	Trust Banking Administration - Prepare transfer to ACC, have signed and send to TD Bank, confirm detail of wire with TD contact. Input into Ascend and file back up.	0.5
26-10-20	Bricks, Hartley	Disc. with J. Senatore of MLTC re licence transfer proposal and public meetings, corresp. with S. Gray re same and forward Notices to R. Berg for translation and posting.	1.5
27-10-20	Bricks, Hartley	Review and execute disbursements; corresp. with J. Senatore re public meeting notice	1.7
27-10-20	Brown, Rose	Input transfer to ACC and file back up.	0.1
28-10-20	Bricks, Hartley	Prepare status update for P. Deluca re condo application and nursing home licence approval	0.8
30-10-20	Bricks, Hartley	Review and respond to questions from B. Parker re garbage situation at the property and forward further questions to property manager; review of submissions to Committee of Adjustments	1.3
Total			59.3


Invoice 8001566678
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 Date: January 21, 2021
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered
Fees

For the period November 1, 2020 to December 31, 2020 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable 38,475.00

 HST at 13.00 % 5,001.75
Total Amount Due (CAD) 43,476.75

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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	0.5	640.00	320.00
Bricks, Hartley	Director	64.9	565.00	36,668.50
Hristow, Catherine	Director	0.3	565.00	169.50
Keene, Ashley	Senior	0.1	295.00	29.50
Baek, Seo Hee	Senior	2.5	295.00	737.50
Brown, Rose	Trust Administrator	4.4	125.00	550.00
Total Professional Hours and Fees		72.7		38,475.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				38,475.00


Appendix #2
Work performed from November 1, 2020 to December 31, 2020

Date	Name	Narrative	Hours
2-Nov-20	Bricks, Hartley	Review of receipts and disbursements, disc. with R. Berg re status of nursing home.	1.2
2-Nov-20	Brown, Rose	Update Ascend for banking entries for Oct/20, Prepare transfer between account, send for signature and email to TD Bank to process.	0.6
3-Nov-20	Bricks, Hartley	Prepare report to court; review and execute disbursements	2.5
3-Nov-20	Brown, Rose	Confirm transfer completed and input into Ascend and file backup.	0.2
4-Nov-20	Bricks, Hartley	Prepare R&D; corresp. with property manager and Gowlings re info for committee hearing.	3.0
5-Nov-20	Bricks, Hartley	Disc. with H. Milborne re market conditions; review and execute disbursements; conf. call with MLTC and Rykka re prep for public consultation call; review July reporting package for nursing home and forward to purchaser.	1.4
6-Nov-20	Casey, Paul	Review emails from H. Bricks re status.	0.1
9-Nov-20	Bricks, Hartley	Review of B. Parker draft corresp. to Committee of Adjustments and provide comments on same.	1.0
11-Nov-20	Bricks, Hartley	Review Brian Parker corresp and provide comments; update court report and R&D	3.5
12-Nov-20	Bricks, Hartley	Conf. call with Rykka re preparation for public meeting; corresp. from B. Parker re timing for Committee of Adjustments hearing and information required	2.3
18-Nov-20	Bricks, Hartley	Revisions to court report; corresp with S. Gray re status of fee payments; corresp. with R. Berg re meeting	2.5
19-Nov-20	Bricks, Hartley	Corresp. with B. Parker re committee of adjustment hearing preparation and review of files re same; corresp. with ACC re surplus cash in bank; review and execute disbursements	2.8
23-Nov-20	Bricks, Hartley	Prepare status update for P. DeLuca; forward public meeting info to J. Jensen; email to P. Crisolago re posting of public meeting notice	1.0
24-Nov-20	Hristow, Catherine	Review and approve wire transfer.	0.1
24-Nov-20	Brown, Rose	Update Ascend with incoming receipts, Reconcile bank balance to Ascend. Prepare transfer to ACC and send to signing officers, Email transfer request to TD Bank and confirm receipt and process entries in Ascend. Send email ACC to confirm receipt of fund	0.9

Date	Name	Narrative	Hours
24-Nov-20	Bricks, Hartley	Review and execute disbursements; review of letter prepared by B. Parker to Committee of Adjustments and provide comments on same; review of corresp. from City of Toronto Transportation dept.	1.2
25-Nov-20	Baek, Seo Hee	Discussion with H.Bricks re nursing home - translate Korean news article.	1.0
25-Nov-20	Bricks, Hartley	Disc. with B.Choi and S. Baek re translation for public meeting and corresp. with J. Senatore of MLTC re same; review of Korean Times article and forward to S. Gray; review of monthly reporting; respond to questions from P. Deluca.	2.8
25-Nov-20	Casey, Paul	Reporting email and response with H. Bricks.	0.2
26-Nov-20	Hristow, Catherine	Review and approve wire transfer.	0.1
26-Nov-20	Brown, Rose	Trust Banking Administration - Disbursement wires.	1.0
27-Nov-20	Bricks, Hartley	Review and execute disbursements; disc. with R. Berg re public meeting; various corresp. with R. Berg re preventative maintenance re HVAC.	1.5
30-Nov-20	Baek, Seo Hee	Attend MLTC public meeting, translate Korean questions into english	1.5
30-Nov-20	Bricks, Hartley	Prepare and attend MLTC public meeting on license transfer; further disc. with corresp. with S. Gray and J. Jensen, update P. Shea.	2.5
1-Dec-20	Bricks, Hartley	Corresp. with B. Parker re committee meeting; disc. with R. Berg re minor variance support letter and provide details on same.	1.3
2-Dec-20	Bricks, Hartley	Various corresp. and review of docs re committee of adjustments; review of corresp. re OLRB matter; disc. with R. Berg re various matters; prepare corresp. to Gowlings re condo application matters.	3.5
3-Dec-20	Bricks, Hartley	Corresp. with H. Milborne re status; review of OLRB matter and various corresp. re same; arrange for letters from life lease purchasers in support of minor variance, various corresp. with B. Parker; arrange for updated Reserve Fund Study with Edison Engineering.	3.0
4-Dec-20	Bricks, Hartley	Review and execute disbursements; review of files re condo application.	1.0
7-Dec-20	Bricks, Hartley	Review of OLRB response and corresp. to J. Smith re same; provide update on various events to P. Deluca.	1.8
8-Dec-20	Bricks, Hartley	Review and execute disbursements; review and respond to inquiries from P. DeLuca.	1.3
10-Dec-20	Bricks, Hartley	Attend Committee of Adjustment meeting for minor variance; review of condo documents; disc. with R. Berg re status.	2.5

Date	Name	Narrative	Hours
11-Dec-20	Bricks, Hartley	Prepare condo budget, corresp. to Sterling Karamar and Assured Care re information required to update condo budget; corresp. to Edison re status; respond to request re media questions.	4.0
14-Dec-20	Bricks, Hartley	Meeting to discuss OLRB mediation; corresp. with Edison re proposal; review and revise budget; disc. with R. Berg re nursing home matters.	4.0
14-Dec-20	Casey, Paul	Review media report and email H. Bricks.	0.2
15-Dec-20	Keene, Ashley	Website update.	0.1
15-Dec-20	Bricks, Hartley	Prepare budget, review of documents; review and execute disbursements; corresp. with P. DeLuca re media reporting.	2.5
16-Dec-20	Brown, Rose	Trust Banking Administration - Inputting Deposit of Nov 25, 2020	0.3
16-Dec-20	Bricks, Hartley	Prep for and attend mediation for OLRB complaint.	3.5
17-Dec-20	Brown, Rose	Banking Adm - Disbursement cheque, have signed and prepare courier slip.	0.4
18-Dec-20	Bricks, Hartley	Review of budget info; review of APS with Rykka, disc. with J. Jensen re status; disc. with R. Berg re various nursing home matters.	4.0
21-Dec-20	Bricks, Hartley	Disc. with Ministry of Long Term Care re status of review of license application; review and execute disbursements; disc. with S. Gray re status and further disc. with J. Jensen and P. Shea re same	1.8
21-Dec-20	Brown, Rose	Update Ascend with various receipts received in account and prepare ACC transfer.	0.5
22-Dec-20	Hristow, Catherine	Review and approve wire transfer.	0.1
22-Dec-20	Bricks, Hartley	Disc. with J. Jensen; prepare update for P. DeLuca; review and approve nursing home funding transfer.	1.5
22-Dec-20	Brown, Rose	Complete transfer to ACC and input into Ascend and file back up. Send email confirmation to Rhyan at ACC.	0.5
Total			72.7


Invoice 8001695046
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Date: March 24, 2021
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Paul Casey

HST Registration : 133245290RT0001

For professional services rendered
Fees

For the period January 1, 2021 to February 28, 2021 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable 64,893.50

HST at 13.00 % 8,436.16

Total Amount Due (CAD) 73,329.66

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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	0.2	640.00	128.00
Bricks, Hartley	Director	113.1	565.00	63,901.50
Hristow, Catherine	Director	0.6	565.00	339.00
Brown, Rose	Trust Administrator	4.2	125.00	525.00
Total Professional Hours and Fees		118.1		64,893.50
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				64,893.50



Appendix #2

Work performed from January 1, 2021 to February 28, 2021

Date	Name	Narrative	Hours
4-Jan-21	Hristow, Catherine	Review and approve wire transfer.	0.1
4-Jan-21	Bricks, Hartley	Disc. with R. Berg re status; review of funding request for residential component; review of monthly reporting.	2.5
4-Jan-21	Brown, Rose	Prepare transfer between accounts and send to TD Bank, Updated Ascend for Dec deposit make by offsite staff.	0.8
5-Jan-21	Bricks, Hartley	Compile and forward information to Edison Engineering for Reserve Fund Study update.	2.5
6-Jan-21	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
7-Jan-21	Bricks, Hartley	Prepare budget, review of corresp from MLTC and forward to R. Berg; Disc. with E. Golden re status of various matters.	3.2
8-Jan-21	Bricks, Hartley	Corresp. with C. Tong re expense info; prepare budget; review of corresp. from MLTC and forward to S. Gray.	3.8
11-Jan-21	Hristow, Catherine	Correspondence regarding cheque over \$25,000 and approve same on bank reconciliation.	0.1
11-Jan-21	Bricks, Hartley	Review of info provided by R. Ahmad and revised condo budget.	1.5
12-Jan-21	Bricks, Hartley	Review and execute disbursements; disc. with P. Shea re status; conf. call with J. Smith re next steps for OLRB matter.	3.3
13-Jan-21	Bricks, Hartley	Review of draft final notice from City of Toronto; respond to corresp. from P. DeLuca; review of further documents for condo application.	4.0
15-Jan-21	Bricks, Hartley	Review of corresp. from H. Jung re backflow tests; review and execute disbursements.	0.4
18-Jan-21	Hristow, Catherine	Review and approve cheque.	0.1
18-Jan-21	Bricks, Hartley	Review and execute disbursements, review of condo files and prepare for disc. with Gowlings.	2.5
19-Jan-21	Bricks, Hartley	Conf. call with Gowlings and D. Miret to discuss plan to complete condo application; review of files and forward documents to D. Dalley.	3.0
20-Jan-21	Bricks, Hartley	Disc. with N. Lee re status and engineer signoffs; review of monthly reporting; corresp. with S. Gray re status of financial info to be delivered to MLTC.	1.5

Date	Name	Narrative	Hours
21-Jan-21	Bricks, Hartley	Disc. with J. Jensen; disc. with S. Gray re status; update email to P. DeLuca; review and execute disbursements; review of various corresp. re condo application.	3.5
22-Jan-21	Brown, Rose	Input various receipts received in Jan/21, Prepare transfer to ACC, have signed and send to TD Bank, Confirm transfer and input into Ascend.	0.5
22-Jan-21	Bricks, Hartley	Review of monthly reporting of nursing home; review of monthly transfer to nursing home and approve same; disc. with R. Berg re status.	1.8
22-Jan-21	Hristow, Catherine	Review and approve transfer.	0.1
25-Jan-21	Bricks, Hartley	Review of monthly reporting; disc. with Gowlings re condo application and prepare documents re same; review of files re landscaping and forward documents to Gowlings.	3.3
27-Jan-21	Bricks, Hartley	Corresp. with R. Berg re operational matters; review and execute disbursements; disc. with Rykka re status of APS.	1.5
28-Jan-21	Casey, Paul	Update emails from H. Bricks and exchange re status.	0.2
28-Jan-21	Bricks, Hartley	Review of corresp. from Rykka re APS and discuss same with P. Shea and E. Golden; review and execute disbursements.	2.4
1-Feb-21	Bricks, Hartley	Review of condo docs for submission; review of monthly residential reporting; review of CAM fee arrears.	4.5
2-Feb-21	Bricks, Hartley	Review and execute disbursements; preparations for condo approval and condo sale process.	3.5
3-Feb-21	Bricks, Hartley	Review and respond to corresp. from a life lease purchaser; corresp. with R. Berg re status of nursing home.	1.5
4-Feb-21	Bricks, Hartley	Review of draft assignment agreement, review of APS re assignment provisions, corresp. with P. Shea re assignment.	2.3
8-Feb-21	Bricks, Hartley	Review and execute disbursements; draft correspondence to life lease purchasers and forward to Gowlings for comment; corresp. with Gowlings re assignment agreement.	1.9
9-Feb-21	Bricks, Hartley	Review of draft condition status chart, review of files and condo documents; corresp. with P. Deluca re status of assignment of APS	3.2
9-Feb-21	Brown, Rose	Review and print wire request for Legal and fees.	0.1
10-Feb-21	Brown, Rose	Prepare wire for Fees and Legal fees and send to HB/CH for signing, Send to TD Bank confirm wire rec'd and processed. Update Ascend with incoming Wire form Ministry and Monthly EFT's.	0.8
10-Feb-21	Hristow, Catherine	Review and approve disbursement.	0.1

Date	Name	Narrative	Hours
10-Feb-21	Bricks, Hartley	Review of shared facilities agreement and corresp. with D. Dalley re same; review of work process and corresp re meeting to discuss same; emails with superintendent re subtenants	2.6
11-Feb-21	Bricks, Hartley	Review revised shared facilities agreement; respond to corresp from S. Gray; review of corresp from J. Smith and respond to same.	2.7
12-Feb-21	Bricks, Hartley	Conf. call with J. Smith and R. Berg re employee matter; disc. with P. Shea re various matters; conf. call with Gowlings re Condo material status; corresp. with purchaser re assignment agreement; review of revised condo docs and provide comments to Gowlings.	6.2
16-Feb-21	Bricks, Hartley	Disc. with Gowlings, D. Miret and N. Lee regarding condo documents; disc. with J. Smith, R. Berg and H. Yung re employee matters; disc. with P. Shea re condo matters and other issues; prepare report to court.	5.8
17-Feb-21	Bricks, Hartley	Draft report to court; review and execute disbursements; corresp. with J. Jensen re status	5.0
18-Feb-21	Bricks, Hartley	Draft report to court; review of legal fee invoices and approve same.	4.2
18-Feb-21	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.7
19-Feb-21	Bricks, Hartley	Review of assignment agreement and disc. with P. Shea re same; prepare report to court.	4.5
22-Feb-21	Bricks, Hartley	Prepare report to court and R&D; corresp. with J. Smith re OLRB matter; review of Reserve Fund Study and corresp. with Edison re same; review and execute disbursements.	4.7
23-Feb-21	Hristow, Catherine	Review and approve wire transfer.	0.1
23-Feb-21	Brown, Rose	Trust Banking Administration - Update GL for incoming wire and deposits, Prepare transfer and send to signing officers and send signed transfer to TD Bank. Confirm with TD Bank they received and processed. Input into Ascend.	0.7
23-Feb-21	Bricks, Hartley	Prepare R&D; disc. with J. Armstrong of Edison re Reserve Fund Study; corresp. with R. Berg re employee matters.	5.0
24-Feb-21	Bricks, Hartley	Prepare report to court and R&D; various disc. with J. Smith regarding settlement disc. re employee matter; various corresp regarding assignment of APS.	5.0
25-Feb-21	Bricks, Hartley	Review and provide comments on amended APS; various corresp with J. Smith regarding settlement discussions on employee matter; prepare report to court.	6.0
25-Feb-21	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.4

Date	Name	Narrative	Hours
26-Feb-21	Bricks, Hartley	Prepare report to court and forward to counsel for comments; corresp. with Rykka and Gowlings concerning assignment agreement.	3.8
Total			118.1


Invoice 8001788623
Deloitte Restructuring Inc.

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

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

 Date: May 03, 2021
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Paul Casey

HST Registration : 122893605RT0001

For professional services rendered
Fees

For the period March 1, 2021 to April 30, 2021 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable	35,900.00
HST at 13.00 %	<u>4,667.00</u>
Total Amount Due (CAD)	<u>40,567.00</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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	62.2	565.00	35,143.00
Hristow, Catherine	Director	0.3	565.00	169.50
Conorton, Laura	Trust Administrator	0.8	125.00	100.00
Brown, Rose	Trust Administrator	3.9	125.00	487.50
Total Professional Hours and Fees		67.2		35,900.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				35,900.00


Appendix #2
Work performed from March 1, 2021 to April 30, 2021

Date	Name	Narrative	Hours
1-Mar-21	Bricks, Hartley	Various disc. and corresp. with Gowlings and Rykka concerning assignment agreement and amended APS; review and execute disbursements	2.5
1-Mar-21	Brown, Rose	Trust Banking Administration - Input deposits for Feb 19/21 into Ascend and update Property Mgmt account in Ascend for Feb/21 and file back up.	0.5
2-Mar-21	Bricks, Hartley	Corresp. with P. De Luca re status of assignment agreement and other matters; disc. with R. Berg re operational matters; review cash flow forecast and transfer of funds request.	3.0
2-Mar-21	Brown, Rose	Prepare transfer between accounts and confirm processed by Td Bank.	0.3
3-Mar-21	Bricks, Hartley	Review of files re settlement agreements; corresp to Gowlings re settlement agreement extension.	2.2
3-Mar-21	Brown, Rose	Trust Banking Administration - Confirm transfer between account was completed. Input transfer and incoming wire into Ascend.	0.3
5-Mar-21	Bricks, Hartley	Disc. with B. Parker re comments on report and status of condo application; disc. with R. Berg re insurance and other matters; review of insurance coverage.	3.0
8-Mar-21	Bricks, Hartley	Review of condo docs; review of condo occupancy; prepare and attend meeting with Peoples and CMHC to discuss status of various issues; review and execute disbursements.	4.5
9-Mar-21	Bricks, Hartley	Review and respond to corresp. from T. Hahn re condo documents including various disc. with P. Shea re same.	1.5
11-Mar-21	Bricks, Hartley	Corresp. with R. Berg re employee matters; review of SFA to prepare for disc. with T. Hahn.	1.4
12-Mar-21	Bricks, Hartley	Conf. call with T. Hahn re SFA and further disc. with D. Dalley re same.	1.5
15-Mar-21	Bricks, Hartley	Attendance at building to meet with T. Hahn and review shared facilities; review and revise shared facilities allocations and forward to D. Dalley; review and execute disbursements; corresp. re insurance certificate.	4.0
16-Mar-21	Bricks, Hartley	Corresp. with P. Shea re assignment; corresp. with D. Dalley re SFA; review of insurance certificate.	1.0
17-Mar-21	Bricks, Hartley	Review of questions from T. Hahn, review of files and corresp. with ACC and Sterling re same; corresp. with J. Armstrong re Reserve Fund study.	2.5

Date	Name	Narrative	Hours
18-Mar-21	Bricks, Hartley	Review of corresp. from T. Hahn re SFA, review of files, corresp. with P. Crisolago and disc. with R. Ahmad, and prepare response to same;	2.8
19-Mar-21	Bricks, Hartley	Respond to questions from T. Hahn.	0.5
22-Mar-21	Bricks, Hartley	Review of comments from T. Hong on SFA, review of files and disc. with building superintendent and property manager and forward comments to Gowlings; review and execute SAA extension and Declaration of Compliance.	3.5
22-Mar-21	Hristow, Catherine	Review and approve wire transfer.	0.1
22-Mar-21	Brown, Rose	Trust Banking Administration - Update Ascend with Ministry wire received. Reconcile bank account to online banking report, Prepare month transfer to ACC and send for signature.	0.5
23-Mar-21	Bricks, Hartley	Disc. with P. Shea re Amended APS and SFA; review of amended APS and provide comments to P. Shea; respond to email from T. Hahn.	1.5
23-Mar-21	Brown, Rose	Trust Banking Administration - Send Transfer to ACC and confirm received and processed. Input into Ascend and file back up.	0.4
24-Mar-21	Bricks, Hartley	Review and execute disbursements; corresp. with J. Armstrong re RFS; corresp. with J. Jensen re update; disc. with P. Shea re status of APS.	1.8
26-Mar-21	Bricks, Hartley	Review of revisions to SFA and corresp. with D. Dalley re same; corresp. with T. Hahn re status.	1.5
29-Mar-21	Brown, Rose	Trust Banking Administration - Input and print disbursement cheque. Review wire request.	0.3
29-Mar-21	Bricks, Hartley	Review and respond to corresp. from T. Hahn; review and revise Budget Statement and Disclosure Statement and forward same to D. Dalley.	3.5
29-Mar-21	Conorton, Laura	Preparing and processing wires for Gowling and DRI	0.8
29-Mar-21	Hristow, Catherine	Review and approve wire transfers.	0.1
30-Mar-21	Bricks, Hartley	Forward documents to T. Hahn and respond to various inquiries;	0.5
30-Mar-21	Brown, Rose	Trust Banking Administration - copy and send out signed cheques.	0.2
1-Apr-21	Bricks, Hartley	Review of amended APS and consent and various disc. with P. Shea re same; execute consent and APS.	2.5
6-Apr-21	Bricks, Hartley	Corresp. with MLTC regarding assignment of APS and rescheduling of conf. call.	0.5

Date	Name	Narrative	Hours
9-Apr-21	Bricks, Hartley	Review and execute disbursements; corresp. re condo application and condo materials; review of monthly report	2.5
12-Apr-21	Bricks, Hartley	Review of monthly reporting; corresp. with D. Miret re comments from LRO.	0.5
13-Apr-21	Bricks, Hartley	Review of R. Lupo email on wording to life lease purchasers and corresp. with B. Parker re same; disc. with M. Allore of MLTC re status of assignment and timing for new license transfer process.	0.8
14-Apr-21	Brown, Rose	Trust Banking Administration - Disbursement cheque and prepare courier slip.	0.2
14-Apr-21	Bricks, Hartley	Respond to email from P. DeLuca re update; corresp. with B. Parker re condo submissions; review of LRO response and disc. with D. Miret and D. Dalley re response from LRO and next steps.	2.8
15-Apr-21	Brown, Rose	Trust Banking Administration - Print cheque, have signed and mail out.	0.1
20-Apr-21	Bricks, Hartley	Disc. with B. Parker re letters to life lease purchasers, revise same, corresp. with Sterling Karamar re addresses.	1.0
21-Apr-21	Bricks, Hartley	Revise letter to life lease purchasers; review of files for life lease purchaser addresses; corresp. with P. Lee re contact info for life lease purchasers; review of monthly reporting; disc. with R. Berg re status of various matters.	3.2
23-Apr-21	Brown, Rose	Trust Banking Administration - Prepare Transfer between account and Wire to ACC, confirm with TD and input into Ascend and file back up.	0.8
23-Apr-21	Hristow, Catherine	Review and approve wire transfers.	0.1
23-Apr-21	Bricks, Hartley	Review and execute disbursements; review of cash flow funding request and approve same.	1.5
26-Apr-21	Bricks, Hartley	Review and respond to corresp. from P. Lee.	0.2
27-Apr-21	Brown, Rose	Trust Banking Administration - Input print disbursement cheque, have signed and send out.	0.3
28-Apr-21	Bricks, Hartley	Review and execute disbursements and corresp. with Sterling re same.	0.5
30-Apr-21	Bricks, Hartley	Disc. with P. Shea re court report and court hearing; revisions to report; disc. with R. Berg re nursing home bank account.	3.5
Total			67.2


Invoice 8001953221
Deloitte Restructuring Inc.

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Date: July 15, 2021
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Philip Reynolds

HST Registration : 122893605RT0001

For professional services rendered
Fees

For the period May 1, 2021 to June 30, 2021 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable 36,436.50

HST at 13.00 % 4,736.75

Total Amount Due (CAD) 41,173.25

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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	60.1	565.00	33,956.50
Hristow, Catherine	Director	0.8	565.00	452.00
Conorton, Laura	Trust Administrator	0.6	125.00	75.00
Brown, Rose	Trust Administrator	3.5	125.00	437.50
Keene, Ashley	Senior	0.5	295.00	147.50
Florea, Ramona	Analyst	5.7	240.00	1,368.00
Total Professional Hours and Fees		71.2		36,436.50
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				36,436.50

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Appendix #2

Work performed from May 1, 2021 to June 30, 2021

Date	Name	Narrative	Hours
3-May-21	Bricks, Hartley	Review and execute disbursements; corresp. with J. Armstrong re final Reserve Fund Study report; corresp. with P. Lee re life lease purchaser contacts.	0.4
3-May-21	Brown, Rose	Print Apr entries and input into Ascend for Property Management company. Input Disbursement cheque.	0.3
4-May-21	Bricks, Hartley	Review of life lease purchaser contact info provided by P. Lee, update files, revise letter to life lease purchasers and forward to R. Florea for finalization and distribution.	3.7
4-May-21	Brown, Rose	Trust Banking Administration - Print disbursement request and input into Ascend.	0.5
5-May-21	Brown, Rose	Trust Banking Administration - Prepare disbursement cheques, have signed, copy and mail out.	0.5
5-May-21	Florea, Ramona	Emails and call with H. Bricks re review of life lease purchaser contact info; revise and finalize letter to life lease purchasers for distribution; distribution of letters by email and coordinating with the print shop for mailing.	5.2
5-May-21	Bricks, Hartley	Review of info provided by Sterling Karamar, prepare capital repairs ledger and forward same to P. DeLuca	2.5
6-May-21	Bricks, Hartley	Review and respond to various enquiries from life lease purchasers regarding letter received and estimated amounts payable to complete purchase; corresp. with C. Prophet re terms of settlement agreements.	5.0
6-May-21	Florea, Ramona	Emails H. Bricks re undeliverable emails to life lease purchasers; updating life lease purchaser contact info; redistribution of letters to life lease purchasers.	0.5
7-May-21	Bricks, Hartley	Review and respond to corresp. from life lease purchasers and provide estimated amounts to complete purchase; disc. with J. Jensen re status; disc. with P. Shea re status of comments on court report.	4.0
10-May-21	Bricks, Hartley	Review and respond to corresp. from various life lease purchasers; update schedules for amounts owed by life lease purchasers.	4.0
11-May-21	Bricks, Hartley	Review and respond to various corresp. from life lease purchasers; review and execute extension of listing agreement with J. Jensen.	4.5
12-May-21	Bricks, Hartley	Review and respond to inquiries from various life lease purchasers; review and execute disbursements; provide update to P. Deluca;	1.8
13-May-21	Brown, Rose	Trust Banking Administration - Send Wire instruction to ACC.	0.1

Date	Name	Narrative	Hours
14-May-21	Bricks, Hartley	Various corresp. with life lease purchasers and respond to inquiries re amounts required for purchase.	2.0
14-May-21	Brown, Rose	Confirm transfer was received from ACC and input into Ascend.	0.2
17-May-21	Bricks, Hartley	Corresp. with life lease purchaser regarding change in name of purchaser	0.3
17-May-21	Brown, Rose	Confirm transfer and input into Ascend.	0.2
19-May-21	Bricks, Hartley	Update report to court; respond to various inquiries from life lease purchasers	2.5
20-May-21	Bricks, Hartley	Disc. with life lease purchaser regarding purchase of their unit; review and execute disbursements.	0.5
25-May-21	Bricks, Hartley	Review and respond to inquiries from life lease purchasers; review and execute disbursements; revise Court report and forward to P. Shea for comments	3.5
25-May-21	Hristow, Catherine	Review and approve wire transfer	0.1
25-May-21	Brown, Rose	Trust Banking Administration - prepare Transfer between accounts, have signed and send to TD Bank, Confirm TD Received and input into Ascend and file back.	0.7
26-May-21	Bricks, Hartley	Review of files and respond to requests from T. Hong of Arirang.	1.0
27-May-21	Bricks, Hartley	Respond to further info request from T. Hong	0.5
28-May-21	Bricks, Hartley	Corresp. with P. Shea re court report	0.3
31-May-21	Bricks, Hartley	Disc. with P. Shea re comments on report and revise same; forward draft to C. Hristow	3.0
31-May-21	Brown, Rose	Update Ascend with Deposit made by onsite staff and reconcile GL to Bank.	0.3
31-May-21	Hristow, Catherine	Review draft Eleventh Report to the Court and provide comments to H. Bricks.	0.5
1-Jun-21	Bricks, Hartley	Further changes to report, finalize and forward to P. Shea for service	2.5
1-Jun-21	Brown, Rose	Review account online and update Ascend with incoming wire from Ministry.	0.1
2-Jun-21	Bricks, Hartley	Review and execute disbursements	0.3
2-Jun-21	Keene, Ashley	Website update.	0.2
7-Jun-21	Bricks, Hartley	Review of corresp. from T. Hong and review of files re same; review and execute disbursements; respond to questions from P. DeLuca.	0.8
8-Jun-21	Bricks, Hartley	Review and execute disbursements; respond to N. Lee re status of condo application.	0.5

Date	Name	Narrative	Hours
10-Jun-21	Bricks, Hartley	Preparation for and attendance at court hearing re approvals required for condo application and other matters; corresp. with D. Dalley re timing for final condo application submission; review and execute disbursements.	1.5
11-Jun-21	Bricks, Hartley	Review of monthly report; respond to corresp. from R. Berg.	1.2
14-Jun-21	Bricks, Hartley	Review and execute disbursements; review and respond to corresp. from B. Parker re letter to life lease purchasers.	0.5
15-Jun-21	Bricks, Hartley	Review of files re building drawings requested by Arirang; corresp. with life lease purchaser re amounts owing for their unit.	1.2
16-Jun-21	Bricks, Hartley	Review and execute disbursements; corresp. concerning site visit by Arirang.	0.8
17-Jun-21	Bricks, Hartley	Prepare corresp to MLTC regarding License Transfer Application for Arirang.	1.0
17-Jun-21	Keene, Ashley	Website update.	0.3
18-Jun-21	Bricks, Hartley	Review of various condo documents; corresp. with D. Dalley re condo application submissions.	2.0
21-Jun-21	Bricks, Hartley	Review and execute disbursements; review and respond to corresp. from D. Dalley re condo application details and timing; disc. with R. Berg re status; corresp. with MLTC re application for license transfer.	2.5
22-Jun-21	Bricks, Hartley	Review and execute disbursements.	0.5
22-Jun-21	Brown, Rose	Update Ascend with Ministry wire, Prepare wire to ACC and send for signatures.	0.4
23-Jun-21	Hristow, Catherine	Review and approve wire transfer.	0.1
23-Jun-21	Brown, Rose	Send transfer to ACC and confirm TD Bank received and processed. Input into Ascend.	0.2
28-Jun-21	Bricks, Hartley	Review and execute condo documents; review and execute disbursements	2.5
29-Jun-21	Bricks, Hartley	Review of files and provide various CAD files to Arirang; respond to inquiries from life lease purchasers	2.8
30-Jun-21	Hristow, Catherine	Review and approve wire transfer; correspondence with H. Bricks regarding condominium documents.	0.1
30-Jun-21	Conorton, Laura	Processing transfer of funds between R and Prop Mgmt. accounts; correspondence with TD	0.6
Total			71.2


Invoice 8002118624
Deloitte LLP

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Date: October 07, 2021
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Philip Reynolds
HST Registration : 133245290RT0001

For professional services rendered
Fees

For the period July 1, 2021 to August 31, 2021 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable	35,667.00
HST at 13.00 %	<u>4,636.71</u>
Total Amount Due (CAD)	<u>40,303.71</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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	60.7	565.00	34,295.50
Damiani, Stefano	Director	0.5	565.00	282.50
Conorton, Laura	Trust Administrator	0.2	150.00	30.00
Brown, Rose	Trust Administrator	4.5	150.00	675.00
Florea, Ramona	Analyst	1.6	240.00	384.00
Total Professional Hours and Fees		67.5		35,667.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				35,667.00



Appendix #2

Work performed from July 1, 2021 to August 31, 2021

Date	Name	Narrative	Hours
5-Jul-21	Conorton, Laura	Correspondence with TD Bank on transfer from June 30; admin, filing	0.2
5-Jul-21	Bricks, Hartley	Review of monthly reporting; review and execute disbursements; disc. with R. Berg re nursing home status; disc. with E. Golden re court order re Yoon claim and provide same	3.3
6-Jul-21	Bricks, Hartley	Disc. with J. Jensen re status; corresp. with H. Milborne re unit pricing update; corresp. with D. Dalley re status of final condo application submissions	2.5
7-Jul-21	Bricks, Hartley	review of monthly reporting; review of files re parking and lockers and provide info to H. Milborne	3.8
8-Jul-21	Bricks, Hartley	review and execute disbursements; review corresp. from life lease purchaser and respond with purchase notice amounts; corresp. with D. Dalley re Daily Commercial News info including corresp. with Sterling Karamar re same	4.0
9-Jul-21	Bricks, Hartley	Review of corresp. from Arirang re MLTC application; arrangements for Arirang tour of premises; prepare purchaser calculations	3.6
12-Jul-21	Bricks, Hartley	Review of condo documents; disc. with R. Berg re nursing home matters	2.2
13-Jul-21	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.2
14-Jul-21	Bricks, Hartley	Corresp. with a life lease purchaser, review of files and respond to same; review and execute disbursements; disc. with N. Lee re forms to be completed	3.5
19-Jul-21	Bricks, Hartley	Review and respond to corresp. from D. Dalley; provide status update to P. Deluca	1.2
20-Jul-21	Damiani, Stefano	Review and approve two wire transfers, emails with R. Brown on same.	0.2
20-Jul-21	Brown, Rose	Trust Banking Administration - Prepare two wire for Fee and Legal Fees and send to HB for signature. Send signed wire request to TD Bank and confirm received. Receive and input wire into Ascend and file back up.	1.3
20-Jul-21	Bricks, Hartley	Corresp. with D. Dalley re condo submission and the City's request re new condition; prepare wording for Affidavit of mailing; review and execute wire transfer	1.8
21-Jul-21	Brown, Rose	Prepare monthly transfer to ACC.	0.6
22-Jul-21	Damiani, Stefano	Review and execute wire transfer, correspondence with R. Brown on same.	0.1

Date	Name	Narrative	Hours
22-Jul-21	Brown, Rose	Complete Transfer to ACC, input int Ascend and email to ACC.	0.2
22-Jul-21	Bricks, Hartley	Review and execute disbursements; conf. call with D. Dalley, N. Lee, D. Miret re remaining conditions; review of files re building approvals	2.5
27-Jul-21	Bricks, Hartley	Attend to Avis Surveying and disc. with D. Miret re building drawings, review of same and sign drawings for submission to the City of Toronto; review and execute disbursements	3.3
28-Jul-21	Bricks, Hartley	Corresp. from T. Hahn re unit pricing and corresp. with H. Milborne re same; prepare R&D	3.5
29-Jul-21	Florea, Ramona	Admin - preparing and combining emails and letters sent by mail to ROS life lease purchasers for sworn affidavit; emails with H. Bricks; videoconference with D. Daley for sworn affidavit and signature, scan and email signed affidavit to D. Daley.	1.6
3-Aug-21	Bricks, Hartley	Review and respond to corresp. from various life lease purchasers; review and execute disbursements; corresp. with D. Dalley re condo submission	1.2
4-Aug-21	Bricks, Hartley	Corresp. with D. Dalley re condo docs; disc. with R. Berg re status; review and prepare R&D	3.1
4-Aug-21	Brown, Rose	Input Month EFT receipt into Ascend and file back up.	0.1
9-Aug-21	Bricks, Hartley	Review of monthly reporting; corresp. with D. Dalley re condo submissions and timing	1.4
10-Aug-21	Bricks, Hartley	Review and respond to corresp. from P. DeLuca re condo condition clearance and performance bond	0.5
11-Aug-21	Bricks, Hartley	Corresp. with various life lease purchasers re timing for condo registration; review and execute disbursements	0.9
12-Aug-21	Bricks, Hartley	Corresp. with a life lease purchaser; review and execute disbursements; review of files re MOH documentation and forward to R. Berg	1.1
13-Aug-21	Bricks, Hartley	Corresp. with a life lease purchaser; corresp. with D. Dalley re status	0.6
16-Aug-21	Bricks, Hartley	Various corresp. with counsel and a life lease purchaser concerning purchase of his unit; review and execute disbursements	1.3
17-Aug-21	Bricks, Hartley	Review of cash flow forecast and prepare transfer request to fund property management account	0.5
17-Aug-21	Brown, Rose	Trust Banking Administration - Prepare transfer between accounts.	0.6
18-Aug-21	Damiani, Stefano	Review and sign bank transfer, correspondence with R. Brown on same.	0.1

Date	Name	Narrative	Hours
18-Aug-21	Bricks, Hartley	Corresp. with life lease purchaser re purchase of their unit, review of files and respond re same; review and execute disbursements	1.6
23-Aug-21	Bricks, Hartley	Review and revise condo budget; corresp. with R. Lupo and K. Strong re status of issue with life lease purchaser	1.4
24-Aug-21	Brown, Rose	Trust Banking Admin - Review account online & input Ministry funding & bank charges. Prepare transfer to ACC and send to HB/SD for signature. Email signed transfer form to TD and confirm by telephone the details. Send email to ACC, Input into Ascend.	1.5
24-Aug-21	Damiani, Stefano	Review disbursement, sign wire transfer, emails with R. Brown.	0.1
24-Aug-21	Bricks, Hartley	Disc. with T. Hong and B. Lee of Arirang re available financial info; review and execute disbursements; review of files re condo management agreement and corresp. and disc. with Sterling Karamar re same	3.0
26-Aug-21	Bricks, Hartley	Disc. with P. Shea re status; corresp. concerning life lease purchaser; conf. call with Infrastructure Ontario and Arirang regarding audited income statement and other financial info.	2.4
27-Aug-21	Bricks, Hartley	Review of revised pricing from Milborne and update realizations schedule	2.8
30-Aug-21	Bricks, Hartley	Disc. with S. Russo and M. Jules of Sterling Karamar regarding condo management agreement and condo docs; review and revise agreement; update condo docs and forward to S. Russo for comments	3.7
Total			67.5


Invoice 8002195564

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Tel: (416) 601-6150
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Date: November 12, 2021
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Philip Reynolds
 HST Registration : 133245290RT0001

For professional services rendered
Fees

For the period September 1, 2021 to October 31, 2021 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable	48,184.00
HST at 13.00 %	<u>6,263.92</u>

Total Amount Due (CAD)	<u>54,447.92</u>
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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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Schieman, D'Arcy	Partner	4.0	650.00	2,600.00
Bricks, Hartley	Director	77.1	580.00	44,718.00
Hristow, Catherine	Director	0.6	580.00	348.00
Conorton, Laura	Trust Administrator	0.7	140.00	98.00
Brown, Rose	Trust Administrator	2.8	140.00	392.00
Alvi, Farrah	Consultant	0.2	140.00	28.00
Total Professional Hours and Fees		85.4		48,184.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				48,184.00

Deloitte.

Appendix #2

Work performed from September 1, 2021 to October 31, 2021

Date	Name	Narrative	Hours
7-Sep-21	Bricks, Hartley	Review and execute disbursements; corresp. re HVAC repair cost; disc. with H. Milborne re updated unit pricing and work to be done on units; corresp. with P. Crisolago re building repairs and clean up; corresp. with a life lease purchaser.	3.5
8-Sep-21	Bricks, Hartley	Review area sizing and pricing; prepare corresp. to T. Hong re unit pricing; review and execute undertaking; corresp. with P. De Luca re status;	4.0
8-Sep-21	Hristow, Catherine	Review and sign Rose of Sharon undertaking.	0.3
9-Sep-21	Bricks, Hartley	Disc. with D. Schieman re HST issues; review of files re HST and CRA correspondence and forward same to D. Schieman; review and execute disbursements.	3.8
9-Sep-21	Schieman, D'Arcy	Preparing for and participating in discussion with H. Bricks regarding tax matters; reviewing documents.	1.1
10-Sep-21	Bricks, Hartley	Conf. call with Sterling Karamar to discuss condo management agreement and shared facilities agreement; review of files re agreements and update and forward to Sterling; corresp. concerning HVAC repairs; further disc. with D. Schieman re HST matters.	2.5
10-Sep-21	Schieman, D'Arcy	Preparing for and participating in discussion with H. Bricks regarding tax matters; reviewing documents.	1.5
13-Sep-21	Bricks, Hartley	Corresp. to MOH re status of licence transfer review; corresp. with P. De Luca re update; corresp. with life lease purchaser re status and amounts owed.	2.5
14-Sep-21	Bricks, Hartley	Conf. call with Gowlings re NCK engineering matter; Conf. call with Sterling Karamar to discuss Shared Facilities and Condo Mgmt Agreement; review SFA and condo mgmt.; review and execute disbursements.	3.5
16-Sep-21	Bricks, Hartley	Review Sterling Karamar's changes to condo mgmt agmt, revise same; update budget statement, notes and schedules and forward to D. Dalley.	4.0
17-Sep-21	Bricks, Hartley	Disc. with R. Berg re operational matters; disc. with N. Lee re status of property and billings.	0.7
20-Sep-21	Bricks, Hartley	Further review and revise condo management agmt and forward final version to Sterling Karamar.	2.0
21-Sep-21	Bricks, Hartley	Review of condo documents and corresp. with D. Dalley re same; corresp. with various life lease purchasers re timing for condo approval.	3.7
22-Sep-21	Conorton, Laura	Preparing disbursements to a consultant.	0.2
22-Sep-21	Bricks, Hartley	Review of corresp from MOH re funding; corresp. from MOH re timing for completion of licence transfer process.	1.5

Date	Name	Narrative	Hours
23-Sep-21	Hristow, Catherine	Review and sign transfers between accounts.	0.1
23-Sep-21	Brown, Rose	Trust Banking Administration - Reconcile bank to GL, Prepare monthly transfer to ACC and send out for signature. Prepare disbursement cheque, have signed and send out.	1.2
27-Sep-21	Bricks, Hartley	Disc. with D. Schieman re HST; review of files and forward further HST corresp. to D. Schieman; review of monthly operating report from Sterling.	2.0
27-Sep-21	Schieman, D'Arcy	Reviewing documents; preparing for and participating in call with H. Bricks.	0.6
29-Sep-21	Bricks, Hartley	Disc. with R. Berg re status of condo and nursing home matters; review of insurance renewal materials and corresp. with R. Shwiram re same; corresp. with S. Han re status of MLTC licence transfer review.	1.5
30-Sep-21	Bricks, Hartley	Review of revised condo docs and provide comments to D. Dalley re same; review of monthly operating report from ACC.	2.5
1-Oct-21	Bricks, Hartley	Conf. call with D. Schieman and J. Milnes re HST matters.	0.8
1-Oct-21	Schieman, D'Arcy	Communicating with H. Bricks and J. Milnes regarding tax matters.	0.8
4-Oct-21	Bricks, Hartley	Disc. with N. Lee re status of engineer sign off; corresp. with Sterling re condo registration.	2.0
5-Oct-21	Bricks, Hartley	Disc. with Sterling Karamar re condo registration matters; review of files and prepare information for condo turnover.	3.5
6-Oct-21	Bricks, Hartley	Review and execute disbursements; disc. with R. Berg re status of condo and other matters; review and respond to inquiry from life lease purchaser	1.5
12-Oct-21	Bricks, Hartley	Review and execute disbursements; corresp. with N. Lee re response from engineering firm; corresp. with life lease purchaser.	2.2
13-Oct-21	Bricks, Hartley	Review of monthly reporting; corresp. with P. Shea re status of life lease purchaser issue	1.0
14-Oct-21	Bricks, Hartley	Review and execute disbursements; corresp. with N. Lee; disc. with R. Berg re nursing home matters.	1.8
15-Oct-21	Hristow, Catherine	Review and approve transfers between accounts.	0.1
15-Oct-21	Bricks, Hartley	Review and respond to life lease purchaser re their unit; update life lease schedules; prepare statutory reporting.	2.7
15-Oct-21	Conorton, Laura	Preparing transfer to Rose of Sharon prop mgmt account	0.5
18-Oct-21	Bricks, Hartley	Review and execute disbursements; review of monthly reporting; corresp. with a life lease purchaser re timing for payments.	1.4

Date	Name	Narrative	Hours
18-Oct-21	Brown, Rose	Discuss monthly transfer to ACC with HB and Ryhan form ACC.	0.3
19-Oct-21	Bricks, Hartley	Corresp. with P. De Luca re status and timing and prepare response re same including update estimated realizations schedule; corresp. with N. Lee re NCK Engineering signoff.	3.0
19-Oct-21	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.3
25-Oct-21	Alvi, Farrah	Prepare bank reconciliation for September.	0.2
26-Oct-21	Bricks, Hartley	Review and execute disbursements; corresp. with R. Berg re status of condo application; conf. call with D. Dalley. D. Miret and N. Lee re condo application.	2.0
27-Oct-21	Brown, Rose	Trust Banking Administration - Prepare transfer to ACC and confirm with TD Bank and ACC received. Email Ryhan regarding transfer funds back to Receiver's account.	1.0
27-Oct-21	Bricks, Hartley	Prepare R&D for 246(2) reports; review and execute wire transfer.	5.8
27-Oct-21	Hristow, Catherine	Review and approve wire transfer.	0.1
28-Oct-21	Bricks, Hartley	Prepare R&D for s. 246(2) reports; correspondence with D. Dalley re condo application;	4.2
29-Oct-21	Bricks, Hartley	Respond to an inquiry from a life lease purchaser including analysis of amounts owed; prepare R&Ds for s. 246(2) reports	7.5
Total			85.4


Invoice 8002348558
Deloitte LLP

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Tel: (416) 601-6150
Fax: (416) 601-6151
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Date: January 24, 2022
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Philip Reynolds
HST Registration : 133245290RT0001

For professional services rendered
Fees

For the period November 1, 2021 to December 31, 2021 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable	28,296.00
HST at 13.00 %	<u>3,678.48</u>
Total Amount Due (CAD)	<u>31,974.48</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.

Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	47.0	580.00	27,260.00
Hristow, Catherine	Director	0.3	580.00	174.00
Damiani, Stefano	Director	0.4	580.00	232.00
Conorton, Laura	Trust Administrator	2.5	140.00	350.00
Brown, Rose	Trust Administrator	2.0	140.00	280.00
Total Professional Hours and Fees		52.2		28,296.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				28,296.00



Appendix #2

Work performed from November 1, 2021 to December 31, 2021

Date	Name	Narrative	Hours
1-Nov-21	Bricks, Hartley	Prepare s. 246(2) notices and R&Ds and disc. same with C. Hristow; corresp. with R. Berg re nursing home matters.	4.7
2-Nov-21	Bricks, Hartley	Finalize s. 246(2) reports and disc. with C. Hristow re same; review and execute disbursements; forward original consents re Condo Act to Gowlings.	3.8
3-Nov-21	Bricks, Hartley	Review and execute listing extension with Jensen Realty; review of email from P. Shea re purchase request for payout info and prepare same.	4.0
4-Nov-21	Damiani, Stefano	Review and approve wire transfers.	0.1
4-Nov-21	Bricks, Hartley	Review of files and prepare payout statement for a life lease purchaser; review and execute disbursements.	4.2
4-Nov-21	Brown, Rose	Trust Banking Administration - Disbursement Wires.	0.6
5-Nov-21	Bricks, Hartley	Review of corresp from S. Han re Arirang licence transfer and documents relating to same, review of files and respond to same.	2.0
8-Nov-21	Brown, Rose	Trust Banking - Input Receipts and Disbursement for Property Mgmt account and file back up.	0.2
9-Nov-21	Bricks, Hartley	Corresp with S. Han re status of licence transfer review; corresp with P. De Luca re status update; disc. With J. Jensen re status; review and execute disbursements.	2.4
10-Nov-21	Bricks, Hartley	Disc with P. De Luca re timing for condo approval.	0.2
11-Nov-21	Bricks, Hartley	Respond to various enquires from life lease purchasers; disc with R. Berg re status of various matters; review of monthly report.	2.4
15-Nov-21	Bricks, Hartley	Disc. with R. Berg re LTC matters; disc. with a life lease purchaser re status of condo application.	0.8
16-Nov-21	Bricks, Hartley	Review of monthly reporting; disc. with J. Jensen re status; review and execute disbursements.	1.7
17-Nov-21	Conorton, Laura	Preparing wire payments.	0.4
17-Nov-21	Bricks, Hartley	Corresp. with K. Fawcett re condo application status; disc. with H. Milborne re sale process	1.5
18-Nov-21	Conorton, Laura	Wire payment and banking entries.	0.5
18-Nov-21	Damiani, Stefano	Review disbursement request and sign wire payment.	0.1
23-Nov-21	Hristow, Catherine	Review and approve transfer of funds.	0.1

Date	Name	Narrative	Hours
23-Nov-21	Damiani, Stefano	Review and sign wire transfer, instructions to R. Brown on same.	0.1
23-Nov-21	Conorton, Laura	Banking entries.	0.2
29-Nov-21	Conorton, Laura	Banking entries.	0.2
29-Nov-21	Bricks, Hartley	Review and execute disbursements; corresp. with R. Berg re status; review of correspondence re life lease purchaser; corresp. from City re status of review	2.3
30-Nov-21	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
2-Dec-21	Bricks, Hartley	Review of monthly reporting; review and execute disbursements; disc. with R. Berg re status of nursing home matters; corresp. with life lease purchaser re status.	2.4
6-Dec-21	Bricks, Hartley	Corresp. with H. Milborne re status; review of monthly reporting; corresp. with Gowlings re settlement agreement extensions.	1.5
7-Dec-21	Bricks, Hartley	Review and execute disbursements.	0.5
8-Dec-21	Conorton, Laura	Processing transfer of funds to prop mgmt account.	0.5
8-Dec-21	Damiani, Stefano	Review and approve wire transfer.	0.1
9-Dec-21	Bricks, Hartley	Review and revise acknowledgement and settlement agreement and forward back to Gowlings.	1.7
10-Dec-21	Bricks, Hartley	Review of corresp. from S. Han re status of licence transfer and forward same to P. De Luca; disc. with P. Shea re life lease purchaser agreement.	1.9
13-Dec-21	Bricks, Hartley	Review and execute disbursements; review of legal invoice and prepare disbursement voucher re same; corresp. with R. Berg re status.	1.8
14-Dec-21	Brown, Rose	Trust Banking Administration - Deposit.	0.4
14-Dec-21	Bricks, Hartley	Review of corresp. from CRA re HST refunds, advise ACC re same; disc. with P. Shea re agreement with a life lease purchaser and review revised document.	1.8
15-Dec-21	Conorton, Laura	Processing disbursement.	0.5
15-Dec-21	Bricks, Hartley	Review and execute disbursements; review and finalize agreement with life lease purchaser and execute same.	1.6
15-Dec-21	Hristow, Catherine	Review and sign acknowledgement and payment agreement.	0.1
16-Dec-21	Bricks, Hartley	Corresp. with Gowlings re status of City's review; review R. Avis invoice and prepare disbursement voucher.	1.1
17-Dec-21	Bricks, Hartley	Disc. with P. Shea re agreement with life lease purchaser and transfer of funds to receiver; review of monthly management report; review and execute disbursements.	1.6

Date	Name	Narrative	Hours
17-Dec-21	Brown, Rose	Trust Banking Administration - send wire instruction sheet to HB.	0.1
17-Dec-21	Conorton, Laura	Processing wire payment.	0.2
20-Dec-21	Bricks, Hartley	Corresp. concerning building condition assessment;	0.3
21-Dec-21	Bricks, Hartley	Corresp. with T. Hahn re building condition assessment; review and execute disbursements.	0.7
22-Dec-21	Brown, Rose	Trust Banking Administration - Disbursement transfer to ACC.	0.5
22-Dec-21	Bricks, Hartley	Review and execute wire transfer.	0.1
22-Dec-21	Hristow, Catherine	Review and approve transfer.	0.1
Total			52.2


Invoice 8002542606
Deloitte Restructuring Inc.

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 Date: April 18, 2022
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Philip Reynolds

GST/HST Registration: 122893605RT0001

For professional services rendered
Fees

For the period January 1, 2022 to March 31, 2022 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company").

Please see the appendices for details.

HST applicable 42,714.00

Expense

HST applicable 44.84

Sales Tax

 HST at 13.00 % 5,558.65
Total Amount Due (CAD) 48,317.49

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.

Appendix #1 Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	71.6	580.00	41,528.00
Damiani, Stefano	Director	0.6	580.00	348.00
Hristow, Catherine	Director	0.3	580.00	174.00
Dew, Todd	Senior	0.4	295.00	118.00
Brown, Rose	Trust Administrator	2.8	140.00	392.00
Conorton, Laura	Trust Administrator	1.1	140.00	154.00
Total Professional Hours and Fees		76.8		42,714.00
Out-of-pocket Expenses				44.84
Total Fees and Expenses (CAD)				42,758.84



Appendix #2

Work performed from January 1, 2022 to March 31, 2022

Date	Name	Narrative	Hours
04-01-22	Bricks, Hartley	Disc. with R. Berg re nursing home status; corresp. with K. Fawcett re status of City review of condo application; review of corresp. from MOH re LSAA; respond to various life lease purchaser corresp.	3.8
05-01-22	Bricks, Hartley	Review and respond to corresp. from life lease purchasers; review of monthly reporting.	1.6
05-01-22	Brown, Rose	Trust Banking Adm - Input deposit for Dec 30/21 deposited by onsite staff, Input monthly receipts & disbursements in Ascend for Dec/21 for Property Mgmt Company.	0.5
06-01-22	Bricks, Hartley	Review and execute disbursements	0.5
06-01-22	Dew, Todd	Trust Accounting	0.2
07-01-22	Bricks, Hartley	Disc. with R. Berg re nursing home matters	0.5
10-01-22	Bricks, Hartley	Review and execute disbursements; corresp. with T. Hong re site visit; corresp. with R. Berg re nursing home status; review of monthly reporting.	2.5
11-01-22	Bricks, Hartley	Disc. with N. Lee re status and invoicing; corresp. with K. Fawcett re status of City review; corresp. with P. DeLuca re status of City and licence transfer process.	1.7
12-01-22	Bricks, Hartley	Corresp. with T. Hahn re site visit; corresp. with life lease purchaser re status.	0.5
13-01-22	Bricks, Hartley	Disc. with E. Golden re receivership status; review of corresp. from MOH.	0.8
14-01-22	Bricks, Hartley	Respond to inquiries from life lease purchasers; corresp. with R. Berg re nursing home status; review monthly reporting.	3.0
17-01-22	Bricks, Hartley	Review of November financial report for nursing home; review and respond to correspondence from T. Hahn.	1.3
19-01-22	Bricks, Hartley	Corresp. with Gowlings re status of City review; corresp. with R. Berg re status of nursing home.	1.4
20-01-22	Bricks, Hartley	Review and execute disbursements; review of files re purchase notices.	1.7
21-01-22	Bricks, Hartley	Review and execute disbursements; review of cash flow forecast and arrange for funds transfer to property manager; review corresp. from City of Toronto re status.	2.2
24-01-22	Brown, Rose	Trust Banking - Monthly transfer to ACC.	0.5

Date	Name	Narrative	Hours
24-01-22	Conorton, Laura	Processing wire to property management account.	0.3
24-01-22	Damiani, Stefano	Review and sign wire transfer; telephone call with TD re wire processing.	0.1
24-01-22	Hristow, Catherine	Review and approve transfer.	0.1
24-01-22	Bricks, Hartley	Review and execute wire transfers.	0.1
25-01-22	Bricks, Hartley	Review and execute disbursements; review of files and prepare information for purchase notices	2.2
26-01-22	Dew, Todd	Trust accounting.	0.2
27-01-22	Bricks, Hartley	Review of corresp. from MOH; corresp. with S. Han re status of submissions to MOH; corresp. with P. Deluca re status of condo application and MOH submissions	1.9
28-01-22	Bricks, Hartley	Corresp from City of Toronto re status condo application	0.1
31-01-22	Bricks, Hartley	Review of corresp. from City of Toronto, review of files re Site Plan conditions; corresp. with D. Dalley re same	3.2
01-02-22	Bricks, Hartley	Disc. with J. Jensen re status of licence transfer process and condo application.	0.5
02-02-22	Bricks, Hartley	Disc. with B. Parker, D. Dalley and N. Lee re City of Toronto conditions, review of files and send various emails re same; review and respond to questions from P. De Luca	4.2
03-02-22	Bricks, Hartley	Corresp. with B. Parker re City of Toronto disc.; Review and execute disbursements.	0.7
07-02-22	Brown, Rose	Trust Banking Administration - Input monthly entries in Ascend for Property Mgmt Companies.	0.1
07-02-22	Bricks, Hartley	Corresp. with P. Deluca re status of condo registration, corresp with Gowlings re City of Toronto.	0.5
09-02-22	Bricks, Hartley	Respond to questions from P. Deluca; send email to S. Han requesting update; review of term sheet; review and execute disbursements; corresp. with T. Hahn, review of files and forward documents	2.5
10-02-22	Bricks, Hartley	Review and execute disbursements; disc. with R. Berg re nursing home matters; review of monthly reporting.	1.8
11-02-22	Bricks, Hartley	Corresp. with S. Han and review of documents submitted to MOH re licence transfer.	1.5
22-02-22	Bricks, Hartley	Review of monthly reporting; corresp. with Gowlings concerning City review of condo application; disc. with R. Berg re status.	2.5
22-02-22	Brown, Rose	Trust Banking Administration - Scan return item and send to Property Mgmt Company, Input deposit into Ascend process by onsite staff.	0.3

Date	Name	Narrative	Hours
23-02-22	Brown, Rose	Trust Banking Administration - Monthly transfer to ACC.	0.5
23-02-22	Hristow, Catherine	Review and approve transfer between accounts.	0.1
24-02-22	Bricks, Hartley	Review and execute disbursements	0.4
25-02-22	Bricks, Hartley	Respond to various inquiries from life lease purchasers; disc. with J. Jensen re status.	2.2
28-02-22	Conorton, Laura	Processing wire payments.	0.4
28-02-22	Bricks, Hartley	Corresp. with B. Parker; review and execute disbursements.	1.3
01-03-22	Bricks, Hartley	Corresp. with B. Parker re condo application; disc. with R. Berg re status; corresp. with P. Deluca re status	1.5
03-03-22	Bricks, Hartley	Review of monthly reporting and corresp. with Sterling re same;	2.4
07-03-22	Bricks, Hartley	Review and execute disbursements; respond to life lease purchaser re status;	0.9
08-03-22	Bricks, Hartley	Corresp. with B. Parker re City of Toronto	0.4
09-03-22	Bricks, Hartley	Review of monthly reporting; review of cash flow forecast from Sterling and approve transfer re same.	1.4
10-03-22	Bricks, Hartley	Review pf corresp. from CRA, review of files and respond to same.	1.4
11-03-22	Bricks, Hartley	Review and execute disbursements; corresp. with B. Parker re status.	0.8
11-03-22	Conorton, Laura	Processing transfer of funds to PM account	0.4
11-03-22	Damiani, Stefano	Review bank transfer, sign wire.	0.1
14-03-22	Bricks, Hartley	Corresp. with P. De Luca re status; review of monthly reporting; corresp. to B. Parker re status	1.7
15-03-22	Bricks, Hartley	Disc. with J. Jensen re status; review and execute disbursements	0.7
17-03-22	Bricks, Hartley	Review and execute disbursements; disc. with life lease purchaser re status	1.4
22-03-22	Brown, Rose	Trust Banking Adm - Pull online report and reconcile Ascend to the bank, Prepare transfer to ACC and send for	0.7
22-03-22	Hristow, Catherine	Review and approve transfer.	0.1
23-03-22	Brown, Rose	Confirm transfer was completed and input into Ascend and file back up.	0.2
28-03-22	Bricks, Hartley	Review and execute disbursements; disc. with B. Parker re status of discussions re condo application and strategy to move forward.	0.7

Date	Name	Narrative	Hours
29-03-22	Bricks, Hartley	Review and execute disbursements; review and execute confirmation from MLTC; Review of files and update purchaser notice amounts	5.5
29-03-22	Damiani, Stefano	Review disbursement package and sign cheques.	0.4
30-03-22	Bricks, Hartley	Disc. with M. Lombard and P. DeLuca re status; left message for C. Jung; review and execute MLTC acknowledgement;	2.5
31-03-22	Bricks, Hartley	Conf. call with Arirang and MLTC re status; prepare email update for Peoples Trust; prepare corresp. to C. Jung re status of condo review and review of response to same.	3.2
Total			76.8

Deloitte.

Rose of Sharon (Ontario) Retirement Community
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Invoice 8002687536

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www.deloitte.ca

Date: June 10, 2022
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Philip Reynolds

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

For the period April 1, 2022 to May 31, 2022, in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

Sales Tax

HST applicable	65,178.00
HST at 13.00 %	<u>8,473.14</u>
Total Amount Due (CAD)	<u>73,651.14</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.

Appendix #1 Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	111.1	580.00	64,438.00
Hristow, Catherine	Director	0.1	580.00	58.00
Damiani, Stefano	Director	0.1	580.00	58.00
Alvi, Farrah	Consultant	0.4	125.00	50.00
Brown, Rose	Trust Administrator	3.5	140.00	490.00
Conorton, Laura	Trust Administrator	0.6	140.00	84.00
Total Professional Hours and Fees		115.8		65,178.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				65,178.00



Appendix #2

Work performed from April 1, 2022 to May 31, 2022

Date	Name	Narrative	Hours
04-04-22	Bricks, Hartley	Review and execute disbursements; Review of corresp. from MLTC; review of monthly reporting	1.4
05-04-22	Brown, Rose	Input Receipts and disbursement for Property Manage Account for Mar/22, Input EFT Receipts into Ascend and file back up.	0.3
05-04-22	Bricks, Hartley	Disc. with R Berg re status; respond to inquiry from life lease purchaser; review of files re City of Toronto condo conditions.	1.8
06-04-22	Bricks, Hartley	Review of corresp. from MLTC; corresp. with a life lease purchaser; review and execute disbursements; disc. with J. Jensen re status.	2.0
07-04-22	Bricks, Hartley	Prepare corresp. to C. Jung re status of City response and corresp. with B. Parker re same.	1.2
08-04-22	Bricks, Hartley	Corresp. with B. Parker re City of Toronto	0.3
11-04-22	Brown, Rose	Trust Banking - Deposit	0.2
11-04-22	Bricks, Hartley	Review of corresp. from City of Toronto; conf. call with B. Parker, D. Dalley and N. Lee re City response and strategy to respond; review of files re condo corresp.; provide update on Condo process to Peoples; review HST refund.	3.2
13-04-22	Bricks, Hartley	Review of corresp. from City of Toronto and review of files re previous certification by consultants; corresp. with B. Parker.	2.5
13-04-22	Brown, Rose	Trust Banking - Disbursement cheque.	0.2
14-04-22	Bricks, Hartley	Review of files; disc. with B. Parker, D. Dalley and P. Shea re City response and go forward plan including contents of report to court.	2.0
18-04-22	Bricks, Hartley	Call with S. Han to discuss status of condo application and follow up email; draft report to court.	4.5
19-04-22	Bricks, Hartley	Review of files and draft court report re history of condo application.	5.0
20-04-22	Bricks, Hartley	Review of files re consultant reports from construction of building and corresp. with B. Parker re same.	3.5
20-04-22	Brown, Rose	Trust Banking - Deposit.	0.2
21-04-22	Bricks, Hartley	Further review of ROS files, prepare corresp. to B. Parker re consultant reports.	5.0

Date	Name	Narrative	Hours
22-04-22	Bricks, Hartley	Review and execute disbursements; review of files re consultant certificates; continue draft of report to court.	3.2
22-04-22	Brown, Rose	Trust Banking - Input wires received.	0.8
22-04-22	Hristow, Catherine	Review and approve transfer; confirm same with the bank.	0.1
25-04-22	Bricks, Hartley	Disc. with B. Parker re documents concerning Advisory Notes and further review of files regarding same; corresp. with T. Hong re meeting	3.0
26-04-22	Bricks, Hartley	Conf. call with S. Han T. Hahn, B. Parker re status of condo application; review of files re site servicing and landscaping plan.	2.5
27-04-22	Bricks, Hartley	Continue drafting report to court; corresp. with B. Parker re status of responding letter to the City of Toronto.	1.8
28-04-22	Bricks, Hartley	Continue drafting report to court; corresp with D.Miret re submitted building plans.	5.5
29-04-22	Bricks, Hartley	Prepare court report materials; corresp with B.Parker re status of response to the City of Toronto Community Planning; discussion with J.Jensen re status	3.8
02-05-22	Conorton, Laura	Trust Banking - Processing wire payments.	0.6
02-05-22	Damiani, Stefano	Review disbursement request, sign wire.	0.1
02-05-22	Bricks, Hartley	Revise report to court; corresp. with R. Berg re status; review and execute disbursements; corresp. with B. Parker re status of legal response	4.0
03-05-22	Brown, Rose	Trust Bankin - Input bank charges for wire. Confirm wire processed. Update Ascend with Deposits and interest earned on accounts.	1.0
03-05-22	Bricks, Hartley	Prepare R&D for court report; prepare s. 246(2) report; respond to corresp. from B. Parker	2.8
04-05-22	Brown, Rose	Review Ascend and send wire instructions to H. Bricks.	0.1
04-05-22	Bricks, Hartley	Review of draft letter from Gowlings and provide comments; disc. with P. Shea re status and next steps.	2.5
05-05-22	Bricks, Hartley	Further changes to repor to court and forward to P. Shea for comments; review and execute disbursements.	2.2
06-05-22	Bricks, Hartley	Review and respond to corresp. from C. Jung re condo application approval; various corresp. with Gowlings re next steps; corresp. with Peoples re condo approval; arrange call with Milborne re sale process; review of files re purchase notices	3.0

Date	Name	Narrative	Hours
09-05-22	Bricks, Hartley	Corresp. with Sterling re account ledgers and review of same; update amounts owed by life lease purchasers; draft corresp. to life lease purchasers re status and timing for delivery of purchase notice.	5.5
10-05-22	Bricks, Hartley	Continue updating amounts for purchase notices; respond to corresp. from purchasers; corresp. with Gowlings re condo docs.	3.5
11-05-22	Bricks, Hartley	Continue updating amounts for purchase notices; respond to various life lease purchasers questions; corresp. with P. Deluca re site visit; corresp. with MLTC re status of license transfer process.	3.5
12-05-22	Bricks, Hartley	Meeting at building with H. Milborne and P. Crisolago to review work to be done to prepare for sale; respond to various life lease purchaser questions and update contact details.	4.5
13-05-22	Alvi, Farrah	Trust Banking - Account reconciliation.	0.4
16-05-22	Bricks, Hartley	Corresp. with various life lease purchasers re purchase notice and lockers; corresp. with Gowlings re APS; corresp. with P. Deluca re R&D; corresp. with D. Shieman re HST.	2.8
17-05-22	Bricks, Hartley	Review and execute listing extension agreement; disc. with J. Jensen re status; corresp. with Gowlings re APS and review of same.	1.8
18-05-22	Bricks, Hartley	Review and revise APS; corresp. with various life lease purchasers; corresp. with P. Deluca re appraisals and contact appraisers for proposals.	3.2
19-05-22	Bricks, Hartley	Review and execute disbursements.	0.3
24-05-22	Brown, Rose	Trust Banking - Reconcile Ascend to Bank, Prepare Transfer to ACC, have signed and send to TD Bank for processing.	0.5
24-05-22	Bricks, Hartley	Corresp. with K. Strong re APS and other documents; review and revise Schedules to APS; review and respond to life lease purchaser corresp.	4.4
25-05-22	Bricks, Hartley	Disc. with K. Strong re APS; review various documents; execute wire transfer.	3.0
26-05-22	Bricks, Hartley	Revise Schedules to APS and forward to K. Strong for comment; review and respond to various corresp. from life lease purchasers.	2.5
27-05-22	Bricks, Hartley	Review and execute wire transfer; draft purchase notice template.	2.4
27-05-22	Brown, Rose	Trust Banking - Input bank charges into ascend.	0.2

Date	Name	Narrative	Hours
30-05-22	Bricks, Hartley	Disc. with Altus group re appraisal proposal; prepare purchase notices and forward to Gowlings for comments; review of Condo Management Agreement and corresp. with Sterling Karamar re same; review of condo docs for purchase notice	4.5
31-05-22	Bricks, Hartley	Review of appraisal proposals and prepare email to P. Deluca re same; review and execute disbursements; disc. with C. Prophet re Settlement Agreement terms.	2.5
Total			115.8


Invoice 8002845109

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Date: August 23, 2022
 Client No.: 1154220
 WBS#: PEOC0004
 Engagement Partner: Philip Reynolds

GST/HST Registration: 133245290RT0001
 QST Registration: 1012314163TQ0001

For professional services rendered
Fees

For the period June 1, 2022 to July 31, 2022 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company");

Please see the appendices for details.

HST applicable 84,684.50

Expense

Out-of-pocket Expenses

HST applicable 23.92

Sales Tax

HST at 13.00 % 11,012.09

Total Amount Due (CAD) 95,720.51

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.



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Sleeth, Jordan	Partner	1.5	640.00	960.00
Schieman, D'Arcy	Partner (Tax)	7.6	700.00	5,320.00
Bricks, Hartley	Director	125.9	580.00	73,022.00
Damiani, Stefano	Director	0.5	580.00	290.00
Hristow, Catherine	Director	4.5	580.00	2,610.00
Scullion, Maria	Director (Tax)	2.7	640.00	1,728.00
Dew, Todd	Senior	0.4	295.00	118.00
Conorton, Laura	Trust Administrator	1.7	140.00	238.00
Brown, Rose	Trust Administrator	2.4	140.00	336.00
Alvi, Farrah	Consultant	0.5	125.00	62.50
Total Professional Hours and Fees		147.7		84,684.50
Out-of-pocket Expenses				23.92
Total Fees and Expenses (CAD)				84,708.42


Appendix #2
Work performed from June 1, 2022 to July 31, 2022

Date	Name	Narrative	Hours
01-06-22	Bricks, Hartley	Update condo docs.; corresp. with various life lease purchasers.	4.0
02-06-22	Conorton, Laura	Trust Banking - Prepare and process wire transfer.	0.4
02-06-22	Damiani, Stefano	Review and sign wire transfer, email to L. Conorton on same.	0.1
02-06-22	Bricks, Hartley	Disc. with D. Dalley re condo docs, update same; update budget statement; corresp. with P. Crisolago re landscaping quote; respond to corresp. from life lease purchasers; execute appraisal proposal and compile and forward documents to appraisers.	6.0
03-06-22	Bricks, Hartley	Review of G/L provided by Sterling and update budget statement; respond to questions from life lease purchasers; provide documents to appraiser.	4.6
06-06-22	Bricks, Hartley	Review and respond to corresp. from a life lease purchaser; corresp. with D. Dalley re declarant duties and condo management agreement.	0.8
07-06-22	Bricks, Hartley	Review of corresp. from Sterling Karamar re condo management agreement; respond to corresp. from a life lease purchaser; review and execute disbursements.	1.3
08-06-22	Bricks, Hartley	Disc. with D. Dalley re condo documents and review of same; disc. with K. Strong re APS documents; review of revised Wyse Meter Agreement and corresp. with D. Dalley re same; corresp. re appraiser site visit.	2.2
13-06-22	Alvi, Farrah	Trust Banking - Account reconciliation.	0.5
13-06-22	Bricks, Hartley	Review and revise condo docs and corresp. with D. Dalley re same; review and execute disbursements; corresp. with a life lease purchaser.	3.3
14-06-22	Bricks, Hartley	Disc. with D. Dalley re condo mgmt. agmt, conf. call with Sterling Karamar re same; respond to info request from appraiser; corresp. with D. Dalley re submetering agmt; corresp. with insurer re condo corp.; forward condo docs to board members.	4.3
15-06-22	Conorton, Laura	Trust Banking - Prepare and process wire transfers.	0.8
15-06-22	Bricks, Hartley	Corresp. with MLTC re timing for public meeting; corresp. with P. DeLuca re update; review of APS schedules and forward comments to K. Strong.	3.5

Date	Name	Narrative	Hours
16-06-22	Bricks, Hartley	Respond to various corresp. from a life lease purchaser; prepare for and attend condo board meeting with C. Hristow, J. Sleeth, D. Dalley of Gowlings; finalize condo corp organizing docs and execute; corresp. with property manager re quote and installation of card access to building.	5.3
16-06-22	Sleeth, Jordan	Condo corp meeting - prepare for and attend, arrange execution of documents.	1.5
16-06-22	Hristow, Catherine	Review condominium documents; attend conference call with H. Bricks, J. Sleeth and D. Daley.	1.5
16-06-22	Schieman, D'Arcy	Analysis of HST issues.	0.7
17-06-22	Bricks, Hartley	Review and execute disbursements; corresp. with K. Ma re cash flow; disc. with D. Schieman re HST; respond to corresp. from a life lease purchaser; leave message with CRA re NOA; corresp. with Sterling re CMA and further corresp. with D. Dalley re same.	4.5
17-06-22	Schieman, D'Arcy	Disc. with H. Bricks re HST issues with sale of units.	1.4
17-06-22	Scullion, Maria	Call with D. Schieman re: GST/HST status of sale of life interest condo units (subject to a life lease).	0.8
20-06-22	Bricks, Hartley	Corresp with life lease purchasers; corresp with Sterling re funding and disbursements; corresp with P.Deluca re status of LTC sale; disc with P. Shea re AVO; revise purchase notices and forward to P.Shea.	3.7
21-06-22	Bricks, Hartley	Corresp and disc. with P.Shea re AVO; review and respond to corresp from life lease purchasers.	1.7
22-06-22	Damiani, Stefano	Review banking package and sign wire transfer.	0.1
22-06-22	Brown, Rose	Trust Banking Administration - Review account online and update Ascend with incoming wire and deposits, Prepare monthly transfer to ACC.	1.0
22-06-22	Bricks, Hartley	Corresp with appraiser and prepare and provide documents requested; corresp with R. Ahmad and R. Berg re cash flow and transfer to Receiver; corresp with D. Daley re condo docs and review of same.	3.5
23-06-22	Bricks, Hartley	Correspondence with P.Shea re court date and materials; corresp. with D.Schieman re HST; review of court materials.	1.0
24-06-22	Bricks, Hartley	Review of draft AVO and provide comments to P.Shea; review and execute disbursements.	1.5
24-06-22	Schieman, D'Arcy	Analysis of HST issues.	0.6
27-06-22	Bricks, Hartley	Revise court report for vesting order process and various updates; review and complete insurance questionnaire including various discussions and emails with R. Shiwram of Brokerlink.	5.4

Date	Name	Narrative	Hours
28-06-22	Bricks, Hartley	Review and execute disbursements; corresp. with Sterling re cash flow and review of same; corresp. with R. Shiwram re insurance matters.	1.2
29-06-22	Bricks, Hartley	Review and execute condo management agmt, shared facilities agmt and Wyse agmt, forward to C. Hristow; various corresp. with D. Dalley re condo docs; corresp. with K. Strong re APS and o/s matters; review CF forecast and arrange for transfer to PM account.	4.4
30-06-22	Bricks, Hartley	Conf. call with K. Strong and P. Shea to discuss APS and vesting order; prepare condo docs and forward to Milborne; revise disclosure statement and schedules and forward to D. Dalley.	4.6
30-06-22	Hristow, Catherine	Review Shared Services Agreement, Property Management Agreement and Metering Agreement; correspondence with H. Bricks; authorize signature on documents.	1.8
30-06-22	Conorton, Laura	Processing funds transfer.	0.4
30-06-22	Damiani, Stefano	Review funding transfer, sign wire payment.	0.1
05-07-22	Brown, Rose	Trust Banking Administration - Print monthly reconciliations from Property Mgmt. and input into ascend.	0.1
05-07-22	Bricks, Hartley	Review of Property mgmt. agmt; corresp with Sterling re ledgers and cash flow; review CMA and forward to D. Daley	2.7
06-07-22	Bricks, Hartley	Conf call with Sterling re CMA and transition matters; review of draft appraisal and provide comments on same; review and execute disbursements	3.0
07-07-22	Bricks, Hartley	Prepare amendment to Property Mgmt. Agmt and forward to Sterling; corresp with Sterling re disbursements and execute same	4.5
08-07-22	Bricks, Hartley	Update purchase notice amounts; revise purchase notice and forward to Gowlings for comments; review and execute disbursements	4.0
08-07-22	Schieman, D'Arcy		1.8
11-07-22	Bricks, Hartley	Forward documents to Sterling; corresp. with H. Milborne re parking and locker matters; review and respond to corresp. from Sterling re banking matters; corresp. with Gowlings re APS and court materials	4.2
12-07-22	Bricks, Hartley	Corresp. with appraisers re status; update email to P. DeLuca; conf. call with Arirang and Infrastructure Ontario to discuss history of nursing home and status; corresp. with Gowlings re court materials.	4.5
13-07-22	Bricks, Hartley	Review of comments from P. Shea and update report; forward report to C. Hristow for review; conf. call with Gowlings to discuss finalizing report and APS matters.	4.0

Date	Name	Narrative	Hours
13-07-22	Hristow, Catherine	Discussion with H. Bricks regarding Twelfth Report to the Court and future attendance in Court; review draft Twelfth Report and supporting documentation and provide comments on same.	1.2
14-07-22	Bricks, Hartley	Review and provide comments on draft vesting order; revise court report, finalize and send to Gowlings for service	1.4
15-07-22	Bricks, Hartley	Provide Gowlings with documents for motion materials; prepare purchase notices; respond to corresp. from life lease purchasers re status; review and respond to corresp. from MLTC re public meeting	3.5
18-07-22	Conorton, Laura	Website update	0.1
18-07-22	Bricks, Hartley	Review of motion record; review of APS; revise purchaser notice; review MLTC public notice and forward to ACC for posting	2.6
19-07-22	Brown, Rose	Trust Banking Adm. - disbursement cheques	0.3
19-07-22	Bricks, Hartley	Corresp. with a life lease purchaser; review of appraisal all and forward to Peoples; corresp with Sterling re cash flow funding; review and execute disbursements	2.5
20-07-22	Bricks, Hartley	Corresp and disc with appraiser re status; corresp with H. Milborne re CMA and pricing, and review of files re same; corresp with P. DeLuca re pricing; revise purchaser notices	1.9
21-07-22	Dew, Todd	Trust Banking - Prepare and process funds transfer.	0.4
25-07-22	Brown, Rose	Trust Banking Administration - Update Ascend with Ministry funds, Prepare month transfer to ACC.	0.8
25-07-22	Damiani, Stefano	Review and approve funding transfer request; telephone call with TD Bank re wire.	0.2
25-07-22	Bricks, Hartley	Conf. call with Sterling to discuss amending agmt and transition matters; corresp. with an appraiser; review and approve quote for roof leak investigation; execute wire transfer and other disb.; provide update to P. DeLuca; complete info for new bank acct.; corresp. with Gowlings re APS and schedules.	5.8
26-07-22	Bricks, Hartley	Review of corresp. from H. Milborne and corresp. with K. Strong re same; corresp. from S. Han re prep for closing meeting; review and execute disbursements;	3.0
26-07-22	Brown, Rose	Inquire with TD bank on open account for sale condominium	0.1
27-07-22	Bricks, Hartley	Prep. for and attend court hearing for approval of vesting process; various corresp. with life lease purchasers re status and locker availability; disc. with P. Shea re court hearing and other matters	5.5
27-07-22	Scullion, Maria	Review of D. Schieman analysis, disc. with D. Schieman re same.	0.7

Date	Name	Narrative	Hours
27-07-22	Schieman, D'Arcy	Prepare HST analysis, forward to M. Scullion and disc. re same.	1.4
28-07-22	Scullion, Maria	Reviewing exempting provisions. Review and disc. with D. Schieman re analysis.	1.2
28-07-22	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.1
28-07-22	Bricks, Hartley	Respond to various corresp. re lockers; update purchase notice and forward to K. Strong; corresp. with D. Dalley re condo documents; review and execute disbursements.	2.7
28-07-22	Schieman, D'Arcy	Finalize HST analysis and forward to H. Bricks.	1.7
29-07-22	Bricks, Hartley	Review of email from D. Schieman re HST; corresp. with Sterling re storage areas; review and respond to various corresp. re locker requests; respond to corresp. from MLTC.	3.3
Total			147.7


Invoice 8003002813
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Date: October 28, 2022
Client No.: 1154220
WBS#: PEOC0004
Engagement Partner: Philip Reynolds

GST/HST Registration: 133245290RT0001
QST Registration: 1012314163TQ0001

For professional services rendered
Fees

For the period August 1, 2022 to September 30, 2022 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

HST applicable 87,346.00

Expense

Out-of-pocket Expenses
(Model Suite Furniture Rental)

HST applicable 10,976.19

Sales Tax

HST at 13.00 % 12,781.88

Total Amount Due (CAD) 111,104.07

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.



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Sleeth, Jordan	Partner	0.3	650.00	195.00
Bricks, Hartley	Director	143.8	595.00	85,561.00
Damiani, Stefano	Director	0.4	595.00	238.00
Hristow, Catherine	Director	0.4	595.00	238.00
Dew, Todd	Senior	0.8	305.00	244.00
Conorton, Laura	Trust Administrator	1.0	150.00	150.00
Brown, Rose	Trust Administrator	4.8	150.00	720.00
Total Professional Hours and Fees		151.5		87,346.00
Out-of-pocket Expenses (Model Suite Furniture Rental)				10,976.19
Total Fees and Expenses (CAD)				98,322.19


Appendix #2
Work performed from August 1, 2022 to September 30, 2022

Date	Name	Narrative	Hours
8/2/2022	Bricks, Hartley	Review and respond to corresp. from Sterling; conf. call with Sterling re status of condo management; review and execute disbursements; review of Milborne pricing and appraisal and provide analysis to P. DeLuca; respond to corresp. from tenant; review and revise Disclosure documents.	5.3
8/3/2022	Bricks, Hartley	Disc. with K. Strong re status; disc. with a party interested in en bloc purchase; respond to inquiry from life lease purchaser; respond to corresp. from MLTC; respond to questions from Sterling re bank account set up; follow up with broker re condo insurance.	4.4
8/4/2022	Bricks, Hartley	Site meeting with H. Milborne to review suites for showing; corresp. with Sterling re site work to be completed; review and revise Disclosure Package.	4.0
8/5/2022	Bricks, Hartley	Review of draft appraisal and corresp. with CHS re same; review of Gowlings changes to purchase notice and update same; review and respond to corresp. from H. Milborne; provide updated account statement for a life lease purchaser.	3.3
8/8/2022	Bricks, Hartley	Prepare purchase notices; corresp. with K. Strong re APS matters; prepare status update for P. DeLuca; prepare updated net realizations analysis and provide to P. DeLuca; attend video meeting with Arirang and MLTC.	7.2
8/9/2022	Bricks, Hartley	Respond to corresp. from various life lease purchasers; prepare Purchase Notices; review final appraisal and update schedule; review and respond to corresp. from K. Strong; provide info to Sterling for bank account.	7.5
8/10/2022	Bricks, Hartley	Disc. with K. Strong re status and APS; prepare purchase notices and upload to Sharefile; review and execute disbursements; respond to inquiry from life lease purchaser.	5.0
8/10/2022	Conorton, Laura	Trust Banking - Prepare disbursement for appraisal fees.	0.1
8/17/2022	Damiani, Stefano	Review bank transfer request, sign wire payment, emails.	0.1
8/17/2022	Conorton, Laura	Trust Banking - Processing transfer from Operating account to PM account	0.2
8/17/2022	Bricks, Hartley	Review of APS documents and respond to questions from K. Strong; corresp. with Sterling re repair work at premises; review and execute staging contract; review and execute disbursements.	5.2

Date	Name	Narrative	Hours
8/18/2022	Bricks, Hartley	Convene board meeting for 15 Maplewood condo corp. and prepare minutes; attend conf. call with Arirang and their counsel to discuss closing matters; review revised Schedule to APS and corresp. with K. Strong re same; disc. with P. Shea re status.	4.8
8/18/2022	Hristow, Catherine	Attend First Meeting of the Board of Directors.	0.3
8/18/2022	Sleeth, Jordan	Condo board meeting.	0.3
8/19/2022	Bricks, Hartley	Review and execute disbursements; prepare reconciliation of disbursements between owner/condo/LTC; review and respond to emails from life lease purchasers	3.2
8/22/2022	Damiani, Stefano	Review and sign wire transfer request, emails.	0.1
8/22/2022	Brown, Rose	Trust Banking Administration - Update Ascend with various entries, reconciliation GL to Bank and prepare transfer funds to ACC, have signed and send to TD Bank.	1.0
8/22/2022	Bricks, Hartley	Review and respond to corresp. from S. Han re public meeting; review info request from Sterling re condo bank account, review of docs, execute signature card and forward to directors; corresp. with K. Strong re APS and review of same.	5.2
8/22/2022	Dew, Todd	Prepare bank reconciliation for Rose accounts.	0.4
8/23/2022	Bricks, Hartley	Attend MLTC pre-meeting and public meeting; review and respond to corresp. from S. Han re ARR audits; call to MLTC re ARR audits; review and respond to corresp. from a life lease purchaser.	4.5
8/23/2022	Brown, Rose	Trust Banking - Confirm ACC received wire and Input wire into Ascend.	0.2
8/24/2022	Brown, Rose	Trust Banking - Input disbursements.	0.2
8/29/2022	Bricks, Hartley	Review APS and provide comments to Gowlings; finalize Purchaser Notices; provide update to P. DeLuca; disc. with H. Milborne re status and timing; corresp. with Sterling re status of work at building.	6.0
8/30/2022	Bricks, Hartley	Finalize and send out purchase notices and purchase agreements; various corresp. with purchasers; conf. call with Sterling re status; disc. with Ryhan re invoices.	5.7
8/31/2022	Bricks, Hartley	Review and respond to various corresp. from life lease purchasers regarding purchase notice and purchase agreement; corresp. with Sterling re work at property and parking matters	5.0
9/1/2022	Bricks, Hartley	Review and respond to corresp. from life lease purchasers, including revising purchase agreements; review and execute disbursements.	5.5

Date	Name	Narrative	Hours
9/2/2022	Bricks, Hartley	Review and respond to various corresp. from life lease purchasers; disc. with K. Strong re purchase agreement matters; corresp. to unit holders re extension of irrevocable date.	4.3
9/6/2022	Bricks, Hartley	Review and respond to corresp. from various purchasers regarding purchase issues; update to P. DeLuca; corresp. with MLTC re accelerated review of annual reports; conf. call with Sterling re status update.	3.0
9/7/2022	Bricks, Hartley	Review and respond to corresp from various life lease purchasers; corresp. with Sterling re CAM payments.	1.5
9/8/2022	Bricks, Hartley	Review and respond to corresp. from life lease purchasers re purchase agreements; corresp. with H. Milborne re sales status and website and review of same; corresp. with P. DeLuca re sales status; review and execute disbursements.	2.8
9/9/2022	Bricks, Hartley	Review of various corresp. from K. Strong and prepare corresp. to various unit purchasers; corresp. with Gowlings assignment issue.	2.5
9/12/2022	Bricks, Hartley	Review and respond to corresp. from various purchasers; disc. with H. Milborne re CMHC; review and execute disbursements; corresp. with Sterling re directors resolution.	2.3
9/12/2022	Brown, Rose	Trust Banking - Input deposit and file back up. Input invoice for cheque request.	0.3
9/13/2022	Conorton, Laura	Trust Banking - Preparing wire payments.	0.5
9/13/2022	Bricks, Hartley	Review and respond to various corresp. from unit purchasers; corresp. with P. DeLuca regarding unit pricing; conf. call with Sterling re status.	2.3
9/14/2022	Brown, Rose	Trust Banking - Prepare Transfer between accounts, send to bank and input into Ascend. Input Receipt/Disbursement entries into Ascend for Property Management account and file back up.	1.2
9/14/2022	Bricks, Hartley	Review and respond to corresp. from various unitholders re purchase agreements; corresp. with K. Strong re purchase agreements; review and execute disbursements.	2.6
9/15/2022	Dew, Todd	Prepare bank reconciliation for Rose accounts.	0.4
9/15/2022	Bricks, Hartley	Review and respond to various corresp. from unitholders; corresp. with K. Strong re purchase agreements; corresp. with Sterling re status certificates; corresp. with P. DeLuca re status of pricing; corresp. with D. Dalley re condo matters.	4.5
9/16/2022	Damiani, Stefano	Review and sign wire transfer.	0.1

Date	Name	Narrative	Hours
9/16/2022	Bricks, Hartley	Review and respond to corresp. from unitholders; disc. with H. Milborne re marketing matters; corresp. with K. Strong re purchase agreements.	2.5
9/19/2022	Bricks, Hartley	Review and respond to various corresp. re purchase agreements.	3.4
9/20/2022	Bricks, Hartley	Review and respond to various corresp. re purchase agreements and execute same; conf. call with Sterling re status; review of documents and prepare status of each APS.	5.7
9/21/2022	Bricks, Hartley	Disc. with K. Strong re status; review and execute various purchase documents; review and execute disbursements and prepare reconciliation schedule.	3.7
9/22/2022	Brown, Rose	Trust Banking - Prepare monthly transfer to ACC and input various entries in Ascend.	1.0
9/22/2022	Bricks, Hartley	Review and respond to various corresp. concerning purchase agreements.	2.8
9/23/2022	Bricks, Hartley	Review and respond to various corresp. concerning purchase agreements; conf. call with Peoples and CMHC to discuss marketing strategy; review of corresp. from Peoples re CMHC floor pricing;	3.0
9/23/2022	Conorton, Laura	Trust Banking - Processing transfer of funds to Rose of Sharon property management account	0.2
9/23/2022	Damiani, Stefano	Review and approve funds transfer.	0.1
9/26/2022	Bricks, Hartley	Review and respond to various corresp. from unitholders re purchase agreement matters.	1.8
9/27/2022	Brown, Rose	Trust Banking - Input ACC transfer into Ascend and file back up.	0.2
9/27/2022	Bricks, Hartley	Corresp. with Brokerlink re insurance, prepare Notice of Rent Attornment and forward to P. Shea for comments; disc. with TD Bank re status of condo bank accounts; forward BOD minutes to Sterling.	2.8
9/28/2022	Bricks, Hartley	Review and respond to questions from K. Strong; respond to corresp. from H. Milborne; review and execute various APS documents.	4.0
9/29/2022	Brown, Rose	Trust Banking - Prepare deposit.	0.7
9/29/2022	Bricks, Hartley	Review and respond to various corresp. re purchase agreements; disc. with tenant of a unit; review and execute various condo documents.	4.5

Date	Name	Narrative	Hours
9/29/2022	Hristow, Catherine	Review condominium documentation.	0.1
9/30/2022	Bricks, Hartley	Corresp. with Brokerlink re insurance, respond to questions about property; disc. with H. Milborne re sales status; corresp. with K. Strong re APS	2.0
Total			151.5


Invoice 8003164087
Deloitte LLP

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

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

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

 Date: December 19, 2022
 Client No.: 1154220
 WBS#: PEO00186
 Engagement Partner: Philip Reynolds

 GST/HST Registration: 133245290RT0001
 QST Registration: 1012314163TQ0001

For professional services rendered
Fees

For the period October 1, 2022 to November 30, 2022 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Please see the appendices for details.

HST applicable 86,824.50

Expense

Out-of-pocket Expenses (Model Suite Furniture Rental).

HST applicable 8,955.25

Sales Tax

 HST at 13.00 % 12,451.37
Total Amount Due (CAD) 108,231.12

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

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Appendix #1 Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	143.4	595.00	85,323.00
Damiani, Stefano	Director	0.3	595.00	178.50
Hristow, Catherine	Director	0.2	595.00	119.00
Dew, Todd	Senior	0.8	305.00	244.00
Conorton, Laura	Trust Administrator	1.7	150.00	255.00
Brown, Rose	Trust Administrator	4.7	150.00	705.00
Total Professional Hours and Fees		151.1		86,824.50
Out-of-pocket Expenses (Model Suite Furniture Rental)				8,955.25
Total Fees and Expenses (CAD)				95,779.75


Appendix #2
Work performed from October 1, 2022 to November 30, 2022

Date	Name	Narrative	Hours
10/3/2022	Bricks, Hartley	Review and respond to various corresp. from purchasers; respond to various questions from H. Milborne re purchaser inquiries; review of revised third party APS and provide comments to K. Strong.	4.0
10/4/2022	Bricks, Hartley	Review of SOA and provide changes to Gowlings; various corresp. re unit closings; disc. with H. Milborne re offers on units.	3.4
10/5/2022	Bricks, Hartley	Disc. with H. Milborne re offers received; review and execute offers; prepare and forward to H. Milborne locker and parking info, and floor plans; review and execute various documents for closings; prepare info for P. DeLuca re unpriced units.	7.2
10/6/2022	Bricks, Hartley	Review and execute various sale documents; review of closing documents for unit closings and provide changes to Gowlings; corresp. with insurer re coverage;	3.0
10/7/2022	Bricks, Hartley	Review and execute various sale documents; review of proceeds collected and corresp. with Gowlings re same; review and execute disbursements and prepare expense reconciliation schedule.	2.3
10/11/2022	Bricks, Hartley	Review and execute various sale documents provided by H. Milborne; corresp. with Sterling re status and closings.	4.6
10/12/2022	Bricks, Hartley	Review and execute various sale documents; review account ledgers and revise statement of adjustments for units closing on Oct 18; call with mortgage broker for a purchaser re purchase price; review of ads provided by Milborne and provide comments on same.	4.0
10/12/2022	Brown, Rose	Trust Banking - confirm wire received and input into GL.	0.3
10/13/2022	Bricks, Hartley	Review and execute various sale documents; arrange for transfer of funds into condo reserve fund account; review and execute disbursements.	3.5
10/13/2022	Conorton, Laura	Reviewing details and preparing wire payment to TSCC#2911 for reserve fund.	0.6
10/14/2022	Bricks, Hartley	Review and execute various sale documents; corresp. concerning insurance; disc. with P. Shea re next court attendance and relief to be sought.	2.0
10/14/2022	Hristow, Catherine	Review and approve wire transfer.	0.1
10/17/2022	Bricks, Hartley	Review and execute various sale documents; review of closing documents for units closing Oct 18; respond to corresp. from various purchasers.	4.9

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Date	Name	Narrative	Hours
10/18/2022	Bricks, Hartley	Review and execute various sale documents; corresp. with R. Berg re MLTC reconciliations for 2019 and 2020; review and revise SOA for unit closing next week and forward to Gowlings; conf. call with Sterling re status of various property and condo matters;	5.0
10/19/2022	Brown, Rose	Trust Banking - Confirm wire received and Input wire received into Ascend and file back up.	0.3
10/19/2022	Bricks, Hartley	Review and execute various condo related documents; corresp. with C. Stanek re mutual release; corresp with S. Han re MLTC review; review of H. Milborne update and forward to P. DeLuca and respond to questions re status.	3.7
10/20/2022	Bricks, Hartley	Review and revise reconciliation of costs between LTC, Condo and Life Lease and corresp. with A. Shuen re same; review and execute disbursements; review and sign various condo sale documents and SOAs.	4.5
10/21/2022	Bricks, Hartley	Review and execute various condo purchase documents; corresp. with H. Milborne re various unit matters.	2.5
10/21/2022	Dew, Todd	Prepare bank reconciliations for Rose accounts	0.4
10/24/2022	Damiani, Stefano	Review and sign bank transfer.	0.1
10/24/2022	Bricks, Hartley	Review and execute various sale agreement documents; conf. call with MLTC to discuss status of licence transfer review; corresp. with P. Crisolago re unit repairs; corresp. with Sterling re accounting matters; review and pay for model suite staging.	4.3
10/24/2022	Brown, Rose	Trust Banking - Input various receipts in Account and prepare the Monthly transfer to ACC.	0.7
10/25/2022	Bricks, Hartley	Review and execute various sale agreement documents; corresp. with P. DeLuca and H. Milborne re floor pricing; call with S. Han of Arirang re status and timing for closing; disc. with R. Berg re status of ACC; review of insurance quote and respond.	6.0
10/26/2022	Bricks, Hartley	Review and execute various sale documents; review of reconciliation; disc. with K. Lingerfelter re accounting matters; review of staging proposal and execute same.	5.1
10/27/2022	Bricks, Hartley	Review and execute various sale documents; disc. with P. Shea re condo matters and sale of LTC; review and execute disbursements.	4.4
10/27/2022	Brown, Rose	Trust Banking - Send copy of return item to Property Mgmt company.	0.1
10/31/2022	Bricks, Hartley	Review and execute various sale related documents; update sale schedules; review and respond to questions from a purchaser's lawyer.	4.4
11/1/2022	Brown, Rose	Trust Banking - Input deposit done by Offsite staff and update ascend with return items.	0.4

Date	Name	Narrative	Hours
11/1/2022	Bricks, Hartley	Review and execute various sale related documents; disc. with S. Han and Arirang re status of nursing home manager; conf. call with Sterling re status of condo and transition.	4.0
11/2/2022	Bricks, Hartley	Review and execute various sale related documents; further review of accounting rec and forward to ACC and Sterling for review; review of files and corresp. with Sterling and condo owner re parking spaces; respond to condo owner; review HST refunds received and forward details to ACC for confirmation.	4.5
11/3/2022	Bricks, Hartley	Disc. with Arirang re nursing home manager and conf. call with MLTC re same; review and execute various sale related documents; review of Milborne status update and forward to P. DeLuca along with update on other matters; respond to corresp. from an owner.	3.8
11/4/2022	Brown, Rose	Trust Banking - Prepare deposit of HST refunds	0.7
11/7/2022	Bricks, Hartley	Review and execute various sale documents and various corresp. with H. Milborne re same; corresp. with a purchaser re SOA; corresp. with T. Hong re condos; revise reconciliation and forward to Sterling.	4.4
11/8/2022	Bricks, Hartley	Review of work to be done on units and corresp. with Sterling re same; review and execute various sale documents; review and execute disbursements; corresp. with P. DeLuca re status of LTC purchase; update condo tracking schedules; call with Sterling re status of condo property management issues.	4.0
11/9/2022	Bricks, Hartley	Review and execute various sale documents, and various corresp. with H. Milborne regarding same; review and execute disbursements.	3.3
11/9/2022	Hristow, Catherine	Review and approve wire transfers.	0.1
11/9/2022	Conorton, Laura	Trust Banking - Processing wire payments.	0.8
11/9/2022	Brown, Rose	Trust Banking - Print Receipt voucher & copy of cheques. Input cheques into Ascend for depositing.	0.3
11/10/2022	Damiani, Stefano	Review and sign bank transfer.	0.1
11/10/2022	Bricks, Hartley	Review and execute various sale related documents; corresp. with Sterling re condo accounting and reconciliation of amounts paid by owner.	1.9
11/11/2022	Bricks, Hartley	Review and execute various sale related documents; prepare CAM schedules for Milborne; update condo sale tracking schedules; review of snow removal contract and corresp. with Sterling re same.	4.3
11/14/2022	Bricks, Hartley	Review and execute various sale documents; corresp. with Sterling re balcony repairs;	1.5

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Date	Name	Narrative	Hours
11/15/2022	Bricks, Hartley	Review and execute various APS related documents; corresp. with a unit purchaser; corresp. with H. Milborne re unit renovations.	3.3
11/16/2022	Dew, Todd	Prepare bank reconciliations for Rose accounts	0.4
11/16/2022	Bricks, Hartley	Review of corresp. from CRA and forward to J. Milne; review and execute various sale related documents; review of update from H. Milborne and forward same to P. DeLuca; review condo staging invoices; corresp. with Sterling re condo board meeting.	4.0
11/17/2022	Bricks, Hartley	Review and execute various sale related documents;	2.4
11/18/2022	Bricks, Hartley	Review and execute various sale documents; respond to query from P. DeLuca; update unit schedules.	1.6
11/21/2022	Bricks, Hartley	Review and execute various sale related documents;	2.8
11/22/2022	Brown, Rose	Trust Banking - Input various receipts, reconcile GL to BANK, Prepare transfer to ACC and send for signature. Prepare deposit.	1.4
11/22/2022	Bricks, Hartley	Conf. call with Sterling re status; review and execute various sale documents; review and execute disbursements; respond to corresp. from H. Milborne re questions from a purchaser's lawyer.	3.5
11/22/2022	Damiani, Stefano	Review and approve wire, email and telephone correspondence on same.	0.1
11/23/2022	Conorton, Laura	Trust Banking - Processing payment re Model Suite photography	0.3
11/23/2022	Bricks, Hartley	Review and execute various sale related documents; corresp. with P. DeLuca re status and timing of nursing home sale	2.2
11/24/2022	Brown, Rose	Trust Banking - Input cheque received into Ascend.	0.2
11/24/2022	Bricks, Hartley	Review and execute various sale related documents; disc. with P. Shea and H. Milborne re tenant matters.	3.3
11/25/2022	Brown, Rose	Trust Banking - Deposit.	0.3
11/25/2022	Bricks, Hartley	Review and execute various sale related documents; corresp. with Sterling re utility disbursements.	1.9
11/28/2022	Bricks, Hartley	Review and execute various sale related documents; corresp. with J. Jensen re status; corresp. with P. Crisolago re repair work; corresp. with a condo purchaser re turnover meeting.	3.4

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Date	Name	Narrative	Hours
11/29/2022	Bricks, Hartley	Corresp. with H. Milborne re suite question; review and execute disbursements.	0.5
11/30/2022	Bricks, Hartley	Review and execute various sale related documents; conf. call with Sterling re status of various matters; review of reconciliation and corresp. to Sterling re same; review of insurance invoice and forward to Sterling.	4.0
Total			151.1

APPENDIX “I”

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 CLIFTON P. PROPHET
(sworn January 23, 2023)**

I, **CLIFTON P. PROPHET**, 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 WLG (Canada) LLP ("**Gowling WLG**"), counsel to Deloitte Restructuring Inc. in its capacity as court-appointed receiver and manager (the "**Receiver**") of Rose of Sharon (Ontario) Retirement Community ("**Rose of Sharon**") and as such have personal knowledge of the matters herein deposed.
2. Attached hereto as **Exhibit "A"** are true copies of Gowling WLG accounts rendered to the Receiver for services billed during the period March 5, 2015 to December 31, 2022.


3. Attached and marked as **Exhibit "B"** is a summary of the hours charged by Gowling WLG professionals from the period March 5, 2015 to December 31, 2022. Gowling WLG incurred a total of 3,282.4 hours at an average hourly rate of \$509.95.

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

SWORN before me at the City of Toronto,)
in the Province of Ontario,)
this 23rd day of January, 2023.)
)
)
)
)
)
_____)
A Commissioner for Taking Affidavits, etc.)

CLIFTON P. PROPHET

**THIS IS EXHIBIT "A" TO THE AFFIDAVIT OF
CLIFTON P. PROPHET SWORN BEFORE ME
ON JANUARY 23, 2023.**

A handwritten signature in blue ink, consisting of several loops and a vertical stroke, positioned to the left of a horizontal line.

A COMMISSIONER FOR TAKING OATHS

EXHIBIT "A"

GOWLING WLG ACCOUNTS

Re: Receivership of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon")

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

December 31, 2022
 INVOICE: 19985509

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

		HST (13.0%)
Fees for Professional Services	\$8,845.00	\$1,149.85
Disbursements (Taxable)	<u>19.80</u>	
Total Disbursements	19.80	2.57
Total Fees and Disbursements	8,864.80	
Total Taxes	1,152.42	1,152.42
Total Invoice	10,017.22	
Please remit balance due:	In Canadian Dollars	\$10,017.22

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

December 31, 2022
 INVOICE: 19985509

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-07-25	0.30	Patrick Shea	Telephone communications with City;
2022-11-01	2.70	Patrick Shea	Engaged re inquiries with respect to closing of condo transactions over a number of days;
2022-11-01	0.10	Christopher Stanek	Received and reviewed correspondence from N. Ning; received and reviewed correspondence from H. Bricks re wire transfer;
2022-11-02	0.20	Christopher Stanek	Received and reviewed correspondence from S. Schwartz; e-mail to H. Bricks re dismissal order;
2022-11-20	0.40	Patrick Shea	Internal and external communications;
2022-12-13	0.40	Cliff Prophet	Short call with H. Bricks and K. Strong re proceeds distribution;
2022-12-14	4.10	Patrick Shea	Engaged re materials for interim distribution motion; internal and external communications;
2022-12-15	0.30	Patrick Shea	Follow-up re condo closings;
2022-12-18	0.30	Cliff Prophet	Further review of dealings with proceeds and amounts retained;
2022-12-29	0.30	Patrick Shea	Engaged re amendment to APS;

Total Fees for Professional Services \$8,845.00

DISBURSEMENTS

Taxable Costs

Binding	\$19.80
Total Taxable Disbursements	<u>\$19.80</u>

December 31, 2022
INVOICE: 19985509

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$10,017.22 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4
TRANSIT NUMBER: **0010-00186**
BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer®



Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

October 31, 2022
INVOICE: 19935681

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

		HST (13.0%)
Fees for Professional Services	\$10,854.50	\$1,411.09
Disbursements (Taxable)	91.65	
Disbursements (Non-Taxable)	<u>347.50</u>	
Total Disbursements	439.15	11.91
Total Fees and Disbursements	11,293.65	
Total Taxes	1,423.00	1,423.00
Total Invoice	12,716.65	
Please remit balance due:	In Canadian Dollars	\$12,716.65

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

October 31, 2022
 INVOICE: 19935681

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-09-26	0.40	Christopher Stanek	Received and reviewed correspondence from H. Bricks re settlement agreement with York Health Care; e-mail to H. Bricks;
2022-09-27	3.70	Darrell R. J. Daley	Correspondence with K. Strong; correspondence with A. Smith; revising shared facilities agreement; multiple correspondence with N. O'Neill re amendments to documents and outstanding matters;
2022-09-27	0.80	Ashley Smith	Preparation of draft Transfer;
2022-09-28	3.60	Darrell R. J. Daley	Revising documents; reviewing in preparation documents; multiple correspondence and telephone attendances with N. O'Neill; correspondence and enclosures to H. Bricks;
2022-09-28	2.50	Patrick Shea	Engaged re transfer of condo units;
2022-09-29	0.30	Ashley Smith	Registration of By-Law #1 through #4 and Notice of Shared Facilities Agreement;
2022-09-30	0.50	Darrell R. J. Daley	Reviewing correspondence and enclosures received from K. Strong; correspondence to K. Strong; correspondence to A. Smith;
2022-09-30	0.50	Ashley Smith	Preparation of draft Application of Vesting Order;
2022-10-03	0.40	Darrell R. J. Daley	Multiple correspondence and enclosures to A. Smith;
2022-10-04	1.10	Darrell R. J. Daley	Reviewing Teraview documents; multiple correspondence and telephone attendances with N. O'Neill and A. Smith; instructions to A. Smith re document registrations; correspondence with K. Strong; correspondence to client;
2022-10-04	1.10	Ashley Smith	Registration of By-Laws #1 through #4 and Notice re: Shared Facilities Agreement and preparation of Application re: Vesting Order;
2022-10-04	0.40	Christopher Stanek	Received and reviewed correspondence from D. Sheldon; drafting Release; left voice mail message for D. Sheldon;
2022-10-05	0.30	Cliff Prophet	Discussion with K. Strong;
2022-10-06	0.40	Christopher Stanek	Telephone conversation with D. Sheldon; e-mail to H. Bricks; exchange of e-mails with H. Bricks re release; sent draft release to s. Schwartz and D. Sheldon;
2022-10-07	0.30	Mark Emmanuel	Obtaining Corporate Profile against Unimac Group Ltd.;
2022-10-07	0.40	Christopher Stanek	Received and reviewed correspondence from S. Schwartz re dismissal; ordered bankruptcy search; e-mail to S. Schwartz re dismissal;

October 31, 2022
 INVOICE: 19935681

2022-10-11	0.40	Christopher Stanek	Received and reviewed correspondence from S. Schwartz; review of Rule 37.12.1; e-mail to S. Schwartz; received and reviewed correspondence from S. Schwartz; e-mail to H. Bricks;
2022-10-13	0.30	Christopher Stanek	Received and reviewed correspondence from D. Sheldon re releases; e-mail to H. Bricks, P. Shea and K. Strong re releases;
2022-10-18	0.30	Christopher Stanek	Received and reviewed correspondence from D. Sheldon; e-mail to S. Schwartz; received and reviewed voice mail from D. Sheldon; left voice mail message for D. Sheldon;
2022-10-20	0.30	Christopher Stanek	Received and reviewed correspondence from D. Sheldon; e-mail to client; received and reviewed correspondence from client; approved releases;
2022-10-27	0.10	Christopher Stanek	Received and reviewed correspondence from D. Sheldon; email to H. Bricks and K. Strong;
2022-10-28	0.20	Christopher Stanek	Received and reviewed correspondence from N. Ning re closing; response to N. Ning; received and reviewed correspondence from D. Sheldon;
2022-10-30	0.20	Christopher Stanek	Received and reviewed correspondence from N. Ning re closing; response to N. Ning; received and reviewed correspondence from H. Bricks;

Total Fees for Professional Services \$10,854.50

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable	\$36.40
TeraView (Ontario) Online Searches & Registration - Taxable	\$55.25
Total Taxable Disbursements	<u>\$91.65</u>

Non-Taxable Costs

Corporate Searches - Agency	\$16.00
TeraView (Ontario) Online Searches & Registration - Agency	\$331.50
Total Non-Taxable Disbursements	<u>\$347.50</u>

October 31, 2022
INVOICE: 19935681

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$12,716.65 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

September 30, 2022
 INVOICE: 19917628

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

		HST (13.0%)
Fees for Professional Services	\$15,010.50	\$1,951.37
Disbursements (Taxable)	<u>117.31</u>	
Total Disbursements	117.31	15.25
Total Fees and Disbursements	15,127.81	
Total Taxes	1,966.62	1,966.62
Total Invoice	17,094.43	
Please remit balance due:	In Canadian Dollars	\$17,094.43

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

September 30, 2022

INVOICE: 19917628

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-08-29	1.50	Robin King	Update agreements of purchase and sale as per K. Strong's instructions
2022-08-29	4.20	Kirsty Strong	Reviewing the compiled Agreements of Purchase and Sale and drafting correspondence to H. Bricks attaching same; Uploading agreements to Sharefile site; Further corresponding with H. Bricks on same and making further revisions to the Agreement;
2022-08-30	0.60	Kirsty Strong	Corresponding with Janet regarding saving of purchaser's notices; Updating Agreement for A. Yoon to reflect amended credit amount; Corresponding with H. Bricks on same;
2022-08-31	0.40	Darrell R. J. Daley	Reviewing correspondence received from K. Strong; reviewing file notes; correspondence to K. Strong;
2022-09-01	2.80	Kirsty Strong	Responding to H. Bricks emails regarding irrevocable date and updating various Purchase Agreements to reflect requests from owners regarding title and closing dates; Corresponding with H. Bricks on same;
2022-09-02	3.00	Kirsty Strong	Corresponding with P. Shea regarding appointment of designated purchaser's lawyer; Further revising draft Agreements following further comments from purchasers and their legal counsel;
2022-09-07	2.20	Kirsty Strong	Continuing review and amendment of changes to purchase agreements following requests from purchasers;
2022-09-08	0.40	Christopher Stanek	Received and reviewed correspondence from H. Bricks; review of settlement documentation; response to H. Bricks;
2022-09-15	0.30	Darrell R. J. Daley	Reviewing correspondence and enclosure received from H. Bricks; correspondence with R. Escayola; correspondence to H. Bricks;
2022-09-15	0.50	Rodrigue Escayola	Review of TD draft resolution; Review of operating bylaw; Email exchange with D. Dalley re borrowing resolution and whether one is required to open a bank account
2022-09-15	0.40	Cliff Prophet	Work on issue re assignment of purchase rights; call with H. Bricks;
2022-09-15	0.40	Christopher Stanek	Received and reviewed correspondence from S. Schwartz; e-mail to H. Bricks; received and reviewed correspondence from H. Bricks; e-mail to S. Schwartz; exchange of e-mails with H. Bricks re settlement documentation;
2022-09-21	0.50	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks;

September 30, 2022
 INVOICE: 19917628

2022-09-26	4.90	Darrell R. J. Daley	reviewing condominium act; correspondence and enclosures to H. Bricks; correspondence to M. Pickard; correspondence to K. Strong; Reviewing shared facilities agreement; reviewing in preparation by-laws, shared facilities agreement; instructions to N. O'Neill re required amendments and outstanding matters; instructions to N. O'Neill re shared unit transfers;
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Total Fees for Professional Services	<u>\$15,010.50</u>
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DISBURSEMENTS

Taxable Costs

Courier		\$117.31
Total Taxable Disbursements		<u>\$117.31</u>

September 30, 2022
INVOICE: 19917628

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$17,094.43 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4
TRANSIT NUMBER: **0010-00186**
BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

August 30, 2022
 INVOICE: 19895822

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

		HST (13.0%)
Fees for Professional Services	\$77,795.50	\$10,113.42
Disbursements (Taxable)	<u>146.00</u>	
Total Disbursements	146.00	18.98
Total Fees and Disbursements	77,941.50	
Total Taxes	10,132.40	10,132.40
Total Invoice	88,073.90	
Please remit balance due:	In Canadian Dollars	\$88,073.90

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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August 30, 2022
 INVOICE: 19895822

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-07-13	1.50	Darrell R. J. Daley	Reviewing correspondence and enclosures received from H. Bricks; preparing disclosure package;
2022-07-14	0.20	Julie A. Fraser	Follow up in regards to approval to register PPSA registration;
2022-07-27	2.10	Patrick Shea	Engaged re AVO;
2022-07-27	6.80	Kirsty Strong	Reviewing purchaser's notices and third party agents comments on Agreement of Purchase and Sale; Organizing file regarding lockers and parking units; Corresponding with R. King on inputting of information to LDD; Telephone attendance with LDD re training;
2022-08-02	0.30	Darrell R. J. Daley	Correspondence with H. Bricks;
2022-08-03	4.30	Darrell R. J. Daley	Multiple correspondence and enclosures to M. Ciponi re disclosure statement and disclosure package; correspondence with S. Veilleux; instructions to A. Smith re registration of by-laws and shared facilities agreement; reviewing disclosure package and correspondence to M. Ciponi re amendments to same;
2022-08-03	1.80	Ashley Smith	Preparation of By-Laws #1 to #4 for registration;
2022-08-04	3.10	Darrell R. J. Daley	Multiple correspondence with M. Ciponi; reviewing revised disclosure statement and disclosure package; correspondence and enclosures to H. Bricks; instructions to J. Bernard re by-laws and seal; instructions to A. Smith re preparation of documents relating to by-laws and shared facilities agreement;
2022-08-04	3.40	Robin King	Draft agreement of purchase and sale for multiple units as per K. Strong's instructions;
2022-08-04	4.80	Kirsty Strong	Reviewing and revising draft agreements of purchase and sale as being prepared by R. King for closing; Corresponding with R. King on same;
2022-08-05	0.40	Darrell R. J. Daley	Instructions to M. Ciponi re further amendments to disclosure package; correspondence to H. Bricks enclosing revised disclosure package; instructions to A. Smith;
2022-08-05	0.70	Robin King	Update agreement of purchase and sale for multiple properties;
2022-08-05	0.70	Ashley Smith	Preparation of Notice to register Shared Facilities Agreement;

August 30, 2022
 INVOICE: 19895822

2022-08-08	1.30	Kirsty Strong	Reviewing and revising schedule to Agreement of Purchase and Sale to reflect amended purchaser's notices;
2022-08-09	2.00	Robin King	Update agreements of purchase and sale;
2022-08-09	8.80	Kirsty Strong	Reviewing and revising Agreement of Purchase and Sale agreements for ALU properties; Reviewing updated spreadsheet with parking and unit numbers to ensure they correspond with the Agreements; Updating spreadsheet regarding unit and locker numbers and prices;
2022-08-10	6.00	Robin King	Review purchase notices; update agreements of purchase and sale; update spreadsheet;
2022-08-10	5.00	Kirsty Strong	Continuing review and revision of Agreement of Purchase and Sale agreements for ALU and Non-ALU properties; Continuing updating spreadsheet regarding unit and locker numbers and prices and cross-referencing against agreements;
2022-08-12	3.00	Robin King	Update agreements of purchase and sale; update spreadsheet;
2022-08-12	5.30	Kirsty Strong	Ongoing review of purchase agreements and schedules with plans; Reviewing folders in Imanage to ensure all correct unit info is included and schedules are ready to be attached to agreements following P. Shea approval of same;
2022-08-15	3.50	Clement Stacey	Identifying units in condominium plans and preparing correspondence to residents with respect to purchase of units;
2022-08-15	3.60	Kirsty Strong	Reviewing changes to purchase agreements; Continuing review of CAM spreadsheet against notices to confirm parking and locker and to calculate CAM; Drafting correspondence to H. Bricks identifying discrepancies in the documentation; Corresponding with C. Stacey on requirements for plans to be attached to the Agreements; Reviewing style plan created; Corresponding with J. Pymonto on updating spreadsheet to include credit to purchaser;
2022-08-16	2.20	Clement Stacey	Identifying and calculating common expenses per unit for purchase;
2022-08-16	7.30	Kirsty Strong	Continuing review of CAM numbers in spreadsheet; Reviewing marked-up plans from C. Stacey; Cross-referencing information across spreadsheets to confirm unit costs, common expenses costs; Drafting disclosure statement acknowledgement for attaching to the purchase agreement;
2022-08-17	2.30	Kirsty Strong	Continuing review of agreements to ensure CAM information, price and CAM spreadsheet against notices to confirm parking and locker and to calculate CAM; Continuing review of non-alu Agreements; Corresponding with H. Bricks and P. Shea on changes to the schedules;

August 30, 2022
 INVOICE: 19895822

2022-08-18	5.40	Clement Stacey	Completing and updating APS forms with new information provided by client; Updating unit plans as per updates from client;
2022-08-18	6.10	Kirsty Strong	Reviewing provisions of condominium act regarding rescission period for purchasers; Discussing with S. Rosen; Revising language in schedule for H. Bricks approval; Drafting correspondence to H. Bricks regarding same; Continuing review of purchase agreements following C. Stacey ongoing revisals;
2022-08-22	3.50	Robin King	Review and update spreadsheets; enter purchaser's information into Lawyer Done Deal database;
2022-08-22	5.20	Kirsty Strong	Corresponding with R. King on next steps regarding updating of LDD; Corresponding with H. Bricks on status of P. Shea's comments and amendments required to schedule; Amending the schedule; Corresponding with J. Pymeto regarding printing of Agreements for review; Corresponding with DPG regarding the updating of schedules required for closing; Meeting with C. Stacey to discuss next steps for compiling the Agreements;
2022-08-23	3.80	Robin King	Review and revise schedules to agreements of purchase and sale as per K. Strong's instructions;
2022-08-23	3.90	Kirsty Strong	Corresponding with R. King on the review of the schedules to the Agreements following the updating by Document Production; Reviewing the draft main body of the Agreements prior to issue; Telephone attendance with R. King to further discuss how to import plans into the Purchase Agreements;
2022-08-24	2.00	Robin King	Review and revise schedules to agreements of purchase and sale;
2022-08-25	3.20	Robin King	Review and update Lawyer Done Deal database;
2022-08-25	5.40	Kirsty Strong	Updating spreadsheet to include contact details for owner of unit 804; Reviewing Purchase Agreements and schedules, making further amendments; Corresponding with R. King assisting on the changes;
2022-08-26	5.00	Robin King	Review and revise agreements of purchase and sale per K. Strong's instructions;
2022-08-26	0.90	Catherine E. Ridout	Receipt and review of e-mail correspondence from K. Strong and R. King re right to lien real property; review rules regarding caution and proprietary interests; e-mail correspondence to R. King and K. Strong re same;
2022-08-26	5.30	Kirsty Strong	Finalizing the draft Agreements; Reviewing against spreadsheet of costs; Making further amendments to the drafts; Corresponding with R. King on collation and creation of final agreement PDFs;

Total Fees for Professional Services

\$77,795.50



August 30, 2022
INVOICE: 19895822

DISBURSEMENTS

Taxable Costs

Copying		\$146.00
Total Taxable Disbursements		<u>\$146.00</u>

August 30, 2022
INVOICE: 19895822

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$88,073.90 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

July 28, 2022
 INVOICE: 19879384

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

		HST (13.0%)
Fees for Professional Services	\$55,046.50	\$7,156.05
Disbursements (Taxable)	2,015.78	
Disbursements (Non-Taxable)	<u>278.40</u>	
Total Disbursements	2,294.18	262.05
Total Fees and Disbursements	57,340.68	
Total Taxes	7,418.10	7,418.10
Total Invoice	64,758.78	
Please remit balance due:	In Canadian Dollars	\$64,758.78

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

July 28, 2022
 INVOICE: 19879384

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-06-27	0.60	Darrell R. J. Daley	Reviewing correspondence receive from H. Bricks; reviewing declaration and rules; correspondence to R. Escayola;
2022-06-29	0.90	Darrell R. J. Daley	Multiple correspondence with H. Bricks re outstanding matters;
2022-06-30	0.20	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; correspondence to M. Sternak enclosing executed agreement; instructions to N. O'Neill;
2022-06-30	2.50	Patrick Shea	Review of Report; Prepare Motion Record re AVO
2022-06-30	4.50	Kirsty Strong	Telephone attendance with P. Shea and H. Bricks to discuss the status of the file and next steps; Reviewing amendments to the schedule to the Agreement of Purchase and Sale; Further revising the schedule to the Agreement of Purchase and Sale;
2022-07-01	1.50	Patrick Shea	Motion Record re AVO
2022-07-04	5.10	Kirsty Strong	Further reviewing and revising the schedule to the Agreement of Purchase and Sale further to telephone conversation with H. Bricks and P. Shea; Reviewing title to determine instruments to be deleted from title and the address for service for delivery;
2022-07-05	0.20	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; instructions to N. O'Neill;
2022-07-05	3.60	Kirsty Strong	Reviewing title to determine instruments to be deleted from title and the address for service for delivery;
2022-07-06	0.40	Darrell R. J. Daley	Correspondence with R. Escayola; correspondence with S. Strong;
2022-07-06	0.20	Rodrigue Escayola	Internal memoranda re liquor licence liability and impact on condo corporations
2022-07-07	5.40	Kirsty Strong	Further reviewing and revising the schedule to the Agreement of Purchase and Sale and creating the service list for delivery of notice re the Vesting Order, and creating the schedule of instruments to be deleted and remain on title;
2022-07-08	1.20	Darrell R. J. Daley	Reviewing correspondence and enclosure received from K. Strong; reviewing file; telephone attendance with K. Strong re condominium matter;

July 28, 2022

INVOICE: 19879384

2022-07-08	0.50	Mark Emmanuel	Obtaining Corporate Profile against Turfpro Investments Inc., 2381682 Ontario Inc., Peoples Trust Company, 2383431 Ontario Inc., York Health Care Developments Inc.
2022-07-08	3.30	Kirsty Strong	Further revising the service list to reflect details of ALU tenants; Reviewing instruments on title to confirm service list addresses for interested parties was correct;
2022-07-11	3.50	Darrell R. J. Daley	Reviewing correspondence enclosing executed submetering agreement; correspondence with D. Gnanapragasam and M. Sternak; instructions to N. O'Neill; correspondence with K. Strong; reviewing correspondence received from H. Bricks and R. Gillooly; correspondence to H. Bricks; reviewing updated disclosure statement; correspondence and enclosures to N. O'Neill; reviewing correspondence and enclosures received from K. Strong; reviewing title and condominium agreements; correspondence to K. Strong;
2022-07-11	0.10	Mark Emmanuel	Obtaining Corporate Profile against 8176949 CANADA INC.
2022-07-11	5.40	Kirsty Strong	Reviewing Declaration re Service Units to be transferred, together with Adjoining Lands PINS; Corresponding with D. Daley on same; Drafting correspondence to P. Shea regarding service list and Service Units;
2022-07-12	0.20	Mark Emmanuel	Obtain PPSA Certificate against Riouse of Sharon (Ontario) Retirement Community
2022-07-12	2.10	Patrick Shea	Engaged re 12th Report
2022-07-12	1.00	Kirsty Strong	Drafting list of outstanding issues prior to telephone attendance with H. Bricks, P. Shea and D. Daley;
2022-07-13	0.50	Julie A. Fraser	Received and review of instructions from P. Shea in regards to drafting ppsa registration and forwarding draft for review prior to filing
2022-07-13	4.20	Patrick Shea	Engaged re 12th Report and AVO; prepare for and participate in meeting
2022-07-13	3.90	Kirsty Strong	Continuance of drafting complete list of outstanding issues prior to telephone attendance with H. Bricks, P. Shea and D. Daley; Telephone attendance with H. Bricks, and P. Shea to discuss status of file, court report, vesting orders and next steps;
2022-07-14	2.50	Patrick Shea	Engaged re AVO Motion
2022-07-19	3.20	Patrick Shea	Engaged re sales process
2022-07-19	0.80	Kirsty Strong	Attendance at internal meeting to discuss the use of LDD in preparing the vendor's closing documents and uploading of condo documents; Discussing with H. Bricks the status of use of the program; Discussing assistance with entering details of the purchasers with R. King;
2022-07-20	4.30	Kirsty Strong	Coordinating input of information into LDD re purchaser's units and creating disclosure document package; Corresponding with H. Bricks regarding 3rd party Purchase

July 28, 2022
 INVOICE: 19879384

2022-07-21	4.60	Kirsty Strong	Agreement and forwarding updated copies of agreement; Structuring closing packages; Drafting closing documents for vendor and purchaser; Corresponding with LDD regarding setting up account for new build; Corresponding with R. Kin regarding set-up of each file;
2022-07-22	4.30	Kirsty Strong	Continuing drafting of closing documents for vendor and purchaser; Reviewing spreadsheet summary of purchasers and preparing for closing;

Total Fees for Professional Services \$55,046.50

DISBURSEMENTS

Taxable Costs

Copying	\$1,487.50
Corporate Searches - Taxable	\$225.10
Courier	\$83.08
TeraView (Ontario) Online Searches & Registration - Taxable	\$220.10
Total Taxable Disbursements	<u>\$2,015.78</u>

Non-Taxable Costs

Corporate Searches - Agency	\$160.00
TeraView (Ontario) Online Searches & Registration - Agency	\$118.40
Total Non-Taxable Disbursements	<u>\$278.40</u>

July 28, 2022
INVOICE: 19879384

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$64,758.78 CAD

PAYMENT BY CHEQUE:

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Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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SWIFTCODE: CIBCCATT
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TRANSIT NUMBER: **0010-00186**
BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
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Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

June 30, 2022
 INVOICE: 19862541

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

		HST (13.0%)
Fees for Professional Services	\$40,785.00	\$5,302.05
Disbursements (Taxable)	260.14	
Disbursements (Non-Taxable)	<u>54.15</u>	
Total Disbursements	314.29	33.82
Total Fees and Disbursements	41,099.29	
Total Taxes	5,335.87	5,335.87
Total Invoice	46,435.16	
Please remit balance due:	In Canadian Dollars	\$46,435.16

Important Notice: Please Read

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June 30, 2022
 INVOICE: 19862541

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-05-30	0.80	Darrell R. J. Daley	Instructions to N. O'Neill; reviewing title matters; reviewing correspondence received from H. Bricks;
2022-05-30	1.10	Brian T Parker	Read final draft of registerable declaration and plan set in advance of registration; speak briefly with D. Daley and H. Bricks;
2022-05-30	0.70	Cliff Prophet	Review of communications re interest due on RTOA balances; e-mails to H. Bricks;
2022-06-01	2.60	Darrell R. J. Daley	Correspondence to H. Bricks re Declaration and PIN correlation; correspondence with H. Bricks; correspondence with E. Gallagher; reviewing and revising documents;
2022-06-02	4.50	Darrell R. J. Daley	Reviewing file; telephone attendance with H. Bricks re outstanding matters; multiple correspondence with C. Abou Azar re corporate matters; reviewing correspondence received from H. Bricks, C. Hristow and J. Sleeth; correspondence with H. Bricks re contracts; correspondence to R. Gillooly; revising organizational documents;
2022-06-03	0.70	Darrell R. J. Daley	Reviewing correspondence and enclosures received from H. Bricks;
2022-06-07	1.10	Darrell R. J. Daley	Reviewing title matters;
2022-06-07	5.20	Kirsty Strong	Reviewing past correspondence on file; Reviewing Court Orders; Drafting spreadsheets of properties to be transferred; Reviewing registered Declaration and draft purchase agreements for ALU purchasers and non-ALU purchasers;
2022-06-08	6.50	Darrell R. J. Daley	Telephone attendance with H. Bricks; reviewing organizations documents and multiple correspondence with E. Gallagher re amendments to same; reviewing agreement and instructions to N. O'Neill re amendments to same; telephone attendance with H. Bricks re outstanding matters; correspondence and enclosure to M. Sternak; finalizing condominium documents and correspondence to H. Bricks enclosing same;
2022-06-08	0.30	Erica Gallagher	Updating draft organization; preparing email re: same;
2022-06-08	6.20	Kirsty Strong	Reviewing court orders and existing agreements of purchase and sale; Revising schedule to Agreements incorporating clauses from existing agreements; Updating draft Purchase Agreement for arms-length purchasers; Corresponding with H. Bricks on same;

June 30, 2022
 INVOICE: 19862541

2022-06-10	0.10	Darrell R. J. Daley	Correspondence with H. Bricks;
2022-06-13	2.00	Darrell R. J. Daley	Reviewing correspondence and enclosures received from H. Bricks; reviewing correspondence and enclosures received from K. Strong; correspondence to H. Bricks and K. Strong;
2022-06-13	7.40	Kirsty Strong	Further reviewing court orders and existing agreements of purchase and sale; Further revising schedule to Agreements incorporating clauses from existing agreements; Further reviewing and revising draft Purchase Agreement for arms-length purchasers; Corresponding with H. Bricks on same;
2022-06-14	5.10	Darrell R. J. Daley	Correspondence with K. Strong; instructions to N. O'Neill; reviewing property management agreements; gathering information re property managements for similar projects; correspondence with H. Bricks re insurance and submetering; Teams meeting with H. Bricks; Teams meeting with H. Bricks and Sterling Karamar; correspondence with M. Sternak; reviewing condominium act; correspondence with H. Bricks re condominium documents and meeting requirements; correspondence to K. Strong and P. Shea;
2022-06-14	0.60	Kirsty Strong	Telephone attendance with H. Bricks, D. Daly and property management team to discuss start date of the property management agreement;
2022-06-15	0.50	Darrell R. J. Daley	Correspondence with R. Escayola; reviewing condominium checklist; correspondence with K. Strong;
2022-06-15	0.50	Rodrigue Escayola	Internal exchanges/memoranda re listing all required steps for a first board of directors in the first year;
2022-06-16	2.80	Darrell R. J. Daley	Reviewing file; videoconference with Deloitte re condominium documents; correspondence to R. Escayola;
2022-06-17	1.50	Darrell R. J. Daley	Reviewing correspondence and enclosures received from H. Bricks; correspondence with V. Abou Azar; reviewing correspondence received from R. Gillooly; preparing minute book;
2022-06-22	1.00	Darrell R. J. Daley	Reviewing correspondence received from H. Brick; correspondence to R. Escayola; correspondence with E. Gallagher; correspondence to H. Bricks; reviewing correspondence received from M. Sternak;
2022-06-22	3.10	Patrick Shea	Engaged re AVO;
2022-06-23	0.30	Rodrigue Escayola	Receipt and review of internal memoranda with questions on how to minute resolution of declarant board, voting right at turn over and other questions for the pre-turn over governance; Detailed answer on same;
2022-06-23	3.10	Patrick Shea	Engaged re AVO Motion;
2022-06-24	1.10	Patrick Shea	Engage re Aide Memoire;
2022-06-24	2.30	Patrick Shea	Engaged re AVO;
2022-06-27	2.10	Patrick Shea	Engaged re en bloc AVO;
2022-06-28	2.60	Patrick Shea	Engaged re Motion re AVO for condo units;

June 30, 2022
INVOICE: 19862541

Total Fees for Professional Services \$40,785.00

DISBURSEMENTS

Taxable Costs

Courier	\$135.64
TeraView (Ontario) Online Searches & Registration - Taxable	\$124.50
Total Taxable Disbursements	<u>\$260.14</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$54.15
Total Non-Taxable Disbursements	<u>\$54.15</u>

June 30, 2022
INVOICE: 19862541

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$46,435.16 CAD

PAYMENT BY CHEQUE:

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BENEFICIARY BANK: Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4
TRANSIT NUMBER: **0010-00186**
BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

May 31, 2022
 INVOICE: 19843884

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

		HST (13.0%)
Fees for Professional Services	\$22,829.00	\$2,967.77
Disbursements (Taxable)	<u>24.79</u>	
Total Disbursements	24.79	3.22
Total Fees and Disbursements	22,853.79	
Total Taxes	2,970.99	2,970.99
Total Invoice	25,824.78	
Please remit balance due:	In Canadian Dollars	\$25,824.78

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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May 31, 2022
 INVOICE: 19843884

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-04-26	1.30	Brian T Parker	Preparation and lengthy call with Tom and Susan to discuss process/timing and options; forward background latest email exchanges with planning and engineering division and discuss current context steps;
2022-04-27	1.40	Brian T Parker	Work with M. Polowin in drafting opinion letter to city legal; provide added background to M. Polowin;
2022-04-27	0.10	Michael Polowin	Receive and review email from Brian Parker;
2022-04-29	0.20	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; reviewing letter received from M. Polowin;
2022-04-29	0.70	Brian T Parker	Consider other historical building plans received from H. Bricks; speak with Yomi on whereabouts of Starr Landscape plans; contact P. Scanga on west district office historical plan input;
2022-04-29	0.30	Brian T Parker	receive call and speak with M. Polowin on current city context
2022-04-29	1.10	Michael Polowin	Drafting letter to city of Toronto; Drafting email to Brian Parker;
2022-05-01	2.60	Patrick Shea	Review of status of City approval; consider options available to Receiver
2022-05-03	0.70	Brian T Parker	Finalize draft city legal letter with M. Polowin and forward to H. Bricks; speak with D. Daley with details and next steps;
2022-05-03	0.40	Michael Polowin	Various emails to and from Darrell Daley and Brian Parker;
2022-05-04	0.70	Brian T Parker	Completing updated legal letter with M. Polowin to A. Hill; review and confirm with H. Bricks;
2022-05-04	1.10	Michael Polowin	Receive and review email from Brian Parker; Receive and review email from client; finalizing letter; Drafting email to client; Receive and review email from client; Receive and review email from Patrick Shea; Drafting email to Amanda Hill;
2022-05-04	1.30	Patrick Shea	Engaged re issues raised by City
2022-05-04	0.30	Patrick Shea	Review and comment on letter to City
2022-05-06	0.60	Darrell R. J. Daley	Reviewing correspondence received from C. Jung; correspondence to M. Polowin; correspondence with H. Bricks and P. Shea;
2022-05-06	1.10	Brian T Parker	Settle final condo registration steps with Dario Miret, Catherine Jung and H. Bricks; internal call with M. Polowin;

May 31, 2022
 INVOICE: 19843884

2022-05-06	0.50	Michael Polowin	Various emails to and from client, Darrell Daley and city;
2022-05-06	1.10	Patrick Shea	Engaged re City approval of condo registration; internal communications; communications with client
2022-05-09	0.30	Brian T Parker	Note to C. Jung on final approval timing;
2022-05-09	0.20	Patrick Shea	Communications from City
2022-05-11	2.50	Darrell R. J. Daley	Reviewing and revising disclosure statement; reviewing documents related to disclosure statement; correspondence with H. Bricks;
2022-05-12	0.60	Darrell R. J. Daley	Reviewing correspondence received from LRO; multiple correspondence with N. O'Neill, N. Labastilla, T. Metcalfe; reviewing letter to LRO;
2022-05-16	1.70	Darrell R. J. Daley	Reviewing and revising submetering agreement; reviewing correspondence received from R. Lupo; reviewing file;
2022-05-17	3.20	Darrell R. J. Daley	Reviewing file; correspondence to K. Strong enclosing APS and related matters; preparing post-declaration matters;
2022-05-18	0.60	Rosa Lupo	Office discussion with K. Strong re: agreement of purchase and sale;
2022-05-18	2.90	Kirsty Strong	Meeting with P. Shea to discuss the status of file and background to what is required; Telephone attendance with R. Lupo to review draft documents and discuss next steps; Reviewing registered Declaration;
2022-05-19	1.80	Darrell R. J. Daley	Correspondence with M. Pickard and N. O'Neill; preparing post-declaration materials;
2022-05-19	0.90	Brian T Parker	Internal coordination of final registration of condo/declaration; speak with Dario on Mary Pickard admin status at LRO; speak with D. Daley on final tax certificate;
2022-05-19	1.00	Kirsty Strong	Telephone attendance with R. Lupo to discuss status of file and agreements of purchase and sale; Reviewing draft documents received from R. Lupo;
2022-05-20	1.10	Darrell R. J. Daley	Preparing post-declaration materials;
2022-05-25	2.00	Kirsty Strong	Reviewing agreements in preparation of call with H. Bricks on status of file; Telephone attendance with H. Bricks to discuss file and next steps;
2022-05-30	2.00	Kirsty Strong	Reviewing and revising/drafting Purchase Agreement for resale condos; Reviewing Purchaser's Notices re sale;

Total Fees for Professional Services

\$22,829.00

May 31, 2022
INVOICE: 19843884

DISBURSEMENTS

Taxable Costs

Courier	\$19.79
TeraView (Ontario) Online Searches & Registration - Taxable	\$5.00
Total Taxable Disbursements	<u>\$24.79</u>

May 31, 2022
INVOICE: 19843884

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$25,824.78 CAD

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160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
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Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

April 28, 2022
INVOICE: 19823964

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

		HST (13.0%)
Fees for Professional Services	\$13,645.00	\$1,773.85
Disbursements (Taxable)	<u>278.18</u>	
Total Disbursements	278.18	36.16
Total Fees and Disbursements	13,923.18	
Total Taxes	1,810.01	1,810.01
Total Invoice	15,733.19	
Please remit balance due:	In Canadian Dollars	\$15,733.19

Important Notice: Please Read

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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April 28, 2022
 INVOICE: 19823964

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-03-01	0.20	Brian T Parker	circle back to Oren Tamir on status of final engineering review and registration
2022-03-16	0.80	Patrick Shea	Follow-up and review re outstanding matters
2022-03-22	0.90	Brian T Parker	reach out to Oren Tamir; internal update with P. Shea; calls to Matlow's office including mail for engagement to settle the delay
2022-03-24	0.20	Brian T Parker	reply to Councillor's office
2022-03-30	1.10	Brian T Parker	Speak with councillors office; speak further with H. Bricks; staff responding memo to councillor Laaayton and timing and financial sensitivities
2022-04-08	2.30	Brian T Parker	discuss delay in conference call with Director/Manager, city engineering; prep; further engage C. Jung
2022-04-11	1.30	Darrell R. J. Daley	Reviewing correspondence and enclosures received from B. Parker and City of Toronto; reviewing file; teleconference with H. Bricks, B. Parker, and N. Lee re site plan agreement matters;
2022-04-11	1.80	Brian T Parker	conference call with team including Engineer; lengthy call with Ana Maria, City Engineering on inability to comply with Certificate execution request;
2022-04-11	0.50	Brian T Parker	Speak with zoning examiner to settle zoning compliance; call to Nancy Tuckett to settle SPA approach; update Ed
2022-04-12	1.10	Brian T Parker	draft and send concluding position memo to Catherine Jung on condominium registration
2022-04-13	0.20	Darrell R. J. Daley	Reviewing correspondence and enclosures received from C. Jung
2022-04-14	1.30	Darrell R. J. Daley	Participating in videoconference with H. Bricks, P. Shea and B. Parker; drafting correspondence and enclosures to M. Polowin;
2022-04-14	0.80	Brian T Parker	caucus with team on next steps with city - condo registration
2022-04-18	0.30	Brian T Parker	send note to Pat Scanga requesting help in locating historical permit files
2022-04-19	1.50	Darrell R. J. Daley	Telephone attendance with M. Polowin; reviewing file; correspondence and enclosures to M. Polowin; correspondence with B. Parker; correspondence with M. Polowin;
2022-04-19	1.20	Brian T Parker	conference with M. Polowin on potential appeal approach of

April 28, 2022
 INVOICE: 19823964

2022-04-19	1.70	Michael Polowin	condo condition(s) to OLT; memo to Polowin Review materials; Telephone conference with Darrell Daley; various emails to and from Darrell Daley and Brian Parker; Receive and review email from Darrell Daley;
2022-04-21	1.60	Brian T Parker	detailed review plan materials send from H. Bricks; circle to Pat Scanga for west district file search assistance; review Schedule B to subdivision agreement to cross reference H. Brick's materials; call to Darrell daley and status of M. Polowing research
2022-04-22	0.80	Brian T Parker	speak with pat Scanga further on historical search assistance; check with Sedun/kanerva on original approved plans; complete a review of materials forwarded by H. Bricks
2022-04-22	0.60	Brian T Parker	conference call with M. Polowin; supply background information for legal opinion to city solicitor, Amanda Hill
2022-04-22	0.50	Michael Polowin	Various emails to and from Brian Parker;
2022-04-25	1.80	Brian T Parker	conference call with H. Bricks to go through historical plan materials and other site plan/agreement materials and scoping out path forward with city legal, Engineering Servixes and planning;

Total Fees for Professional Services \$13,645.00

DISBURSEMENTS

Taxable Costs

Courier		\$235.80
Conference Call Expenses		\$31.76
2022-03-05	Travel Expenses: Parking & Tolls (Out-of-Town) VENDOR: Cano, Alma INVOICE#: 5043400303152204 DATE: 03/15/2022 Cano, Alma, Attend office to prepare 50 extension notices re Rose of Sharon courier deliveries to the arm's length unitholders per Harley Bricks' (Deloitte) instructions. 03/05/22	\$10.62
Total Taxable Disbursements		<u>\$278.18</u>

April 28, 2022
INVOICE: 19823964

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$15,733.19 CAD

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TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

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Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

February 28, 2022
INVOICE: 19786544

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

		HST (13.0%)
Fees for Professional Services	\$12,549.00	\$1,631.37
Total Fees	12,549.00	
Total Taxes	1,631.37	1,631.37
Total Invoice	14,180.37	
Please remit balance due:	In Canadian Dollars	\$14,180.37

Important Notice: Please Read

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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February 28, 2022
 INVOICE: 19786544

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-01-04	0.10	Darrell R. J. Daley	Review correspondence received from C. Jung re outstanding review;
2022-01-04	0.10	Kelly Fawcett	E-mail correspondences with C. Jung and H. Bricks re status of City's review of conditions;
2022-01-10	0.30	Brian T Parker	Call to ECS to expedite condo sign-off; call Greg Whitfield, city planning consultant;
2022-01-11	0.20	Kelly Fawcett	E-mail correspondences with C. Jung and H. Bricks re status of City's review of conditions;
2022-01-14	0.10	Kelly Fawcett	Further e-mail correspondence to C. Jung re status of condominium conditions;
2022-01-21	0.40	Darrell R. J. Daley	Review correspondence received from H. Bricks; telephone attendance with K. Fawcett; correspondence with C. Jung;
2022-01-21	0.20	Kelly Fawcett	Telephone attendances with D. Daley and B. Parker re status of City review of conditions;
2022-01-28	0.10	Kelly Fawcett	E-mail correspondence with C. Jung re status of approval;
2022-01-31	1.70	Darrell R. J. Daley	Review correspondence received from C. Jung; correspondence with B. Parker and H. Bricks; review file re status of advisory notes;
2022-01-31	0.20	Kelly Fawcett	Telephone attendance with B. Parker re outstanding conditions;
2022-01-31	1.40	Brian T Parker	Review conditions of draft condo approval and "Notes"; review registered site plan agreement and consider outstanding SPA potential compliance aspects; consider SPA statutory jurisdiction in context of Planning Act Condominium approval; preparation for February team meeting;
2022-02-01	0.50	Kelly Fawcett	Review email correspondences with H. Bricks, B. Parker and D. Daley re condition advisory notes; review notes re actions on advisory notes; e-mail correspondence with D. Daley re same;
2022-02-01	1.30	Brian T Parker	Conference call with D. Daley; search notes for history on "Notes" provisions with H. Bricks; J. Tsang/Tamir; complete preparation for conference call with Norman;
2022-02-02	3.30	Darrell R. J. Daley	Review file; conferring with K. Fawcett; correspondence with B. Parker; telephone attendance with B. Parker; telephone attendance with H. Bricks and B. Parker; correspondence

February 28, 2022
 INVOICE: 19786544

			with N. Lee; telephone attendance with H. Bricks, B. Parker and N. Lee;
2022-02-02	0.70	Kelly Fawcett	Conference call with B. Parker, H. Bricks and D. Daley re City advisory notes;
2022-02-02	2.40	Brian T Parker	Conference call with team as to steps to addressing "Notes" section of draft condo conditions; follow-up call directly in second conference call with Norman;
2022-02-03	4.80	Darrell R. J. Daley	Review file materials; videoconference with M. Polowin; multiple teleconferences, telephone attendances and correspondence with M. Polowin and B. Parker re advisory notes and site plan matters; telephone attendances with C. Jung;
2022-02-03	2.20	Brian T Parker	Call with D. Daley to set stage for call with city planning; engage C. Jung; provide summary memo of call to H. Bricks;
2022-02-03	0.40	Brian T Parker	Call with M. Polowin and D. Daley on statutory jurisdiction and notes vs. conditions;
2022-02-03	1.60	Michael Polowin	Telephone conference with D. Daley; receive and review email from D. Daley; review materials; telephone conference with D. Daley; conference call with D. Daley and B. Parker; telephone conference with D. Daley;
2022-02-14	0.10	Kelly Fawcett	E-mail correspondence with C. Jung re status of conditions;
2022-02-15	1.30	Brian T Parker	Review notes of Feb 3rd meeting with Catherine Chung; reply memorandum to C. Chung's update memorandum of February 15th; call to D. Daley to coordinate potential further legal response;
2022-02-22	0.60	Brian T Parker	Review notes; memo to H. Bricks on interjecting in process again with Oren Tamir; detailed telephone call with Oren;
2022-02-25	0.20	Brian T Parker	follow-up call to Oren Tamir

Total Fees for Professional Services

\$12,549.00

February 28, 2022
INVOICE: 19786544

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$14,180.37 CAD

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84 Bank Street, Ottawa, ON K1P 5N4

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160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Please note that we cannot accept payment by Interac e-Transfer[®]



Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

December 31, 2021
INVOICE: 19755807

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

		HST (13.0%)
Fees for Professional Services	\$6,818.00	\$886.34
Disbursements (Taxable)	<u>136.69</u>	
Total Disbursements	136.69	17.77
Total Fees and Disbursements	6,954.69	
Total Taxes	904.11	904.11
Total Invoice	7,858.80	
Please remit balance due:	In Canadian Dollars	\$7,858.80

Important Notice: Please Read

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

December 31, 2021
 INVOICE: 19755807

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-11-29	0.50	Robert Jackson	Review of file, payment, and settlement history;
2021-11-29	2.30	Patrick Shea	Engaged re follow-up on outstanding matters
2021-12-03	1.80	Robert Jackson	Review of settlement and drafting of acknowledgement of payment;
2021-12-06	0.60	Robert Jackson	Drafting of acknowledgement and payment agreement;
2021-12-07	0.40	Robert Jackson	Drafting of acknowledgement and payment agreement and correspondence regarding draft agreement;
2021-12-07	0.20	Patrick Shea	Engaged re payment agreement for PH4 and 6
2021-12-08	0.40	Patrick Shea	Engaged re agreement re payment on PH 4 and 6
2021-12-13	1.30	Patrick Shea	Engaged re partial payment and update
2021-12-14	0.20	Robert Jackson	Amendment to acknowledgement and payment agreement;
2021-12-16	0.20	Kelly Fawcett	Email correspondences with City of Toronto re status of review of conditions;
2021-12-21	0.10	Kelly Fawcett	Further email correspondences with City of Toronto re status of conditions; email correspondence with H. Bricks re same;
2021-12-27	2.10	Patrick Shea	Review of file re status and path to completion

Total Fees for Professional Services \$6,818.00

DISBURSEMENTS

Taxable Costs

Courier		\$127.84
2021-12-09	Parking & Tolls - Local Travel	\$8.85
	VENDOR: Cano, Alma INVOICE#: 4899041812142206 DATE: 12/14/2021 Cano, Alma, Attend at office to prepare extension notices for courier delivery to various Rose of Sharon non-arm's length unit holders per H. Bricks instructions. 12/09/21	
	Total Taxable Disbursements	<u>\$136.69</u>

December 31, 2021
INVOICE: 19755807

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$7,858.80 CAD

PAYMENT BY CHEQUE:

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

PAYMENT BY WIRE TRANSFER:

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer®

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

November 30, 2021
 INVOICE: 19725448

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

		HST (13.0%)
Fees for Professional Services	\$7,069.00	\$918.97
Disbursements (Taxable)	427.59	
Disbursements (Non-Taxable)	<u>983.25</u>	
Total Disbursements	1,410.84	55.59
Total Fees and Disbursements	8,479.84	
Total Taxes	974.56	974.56
Total Invoice	9,454.40	
Please remit balance due:	In Canadian Dollars	\$9,454.40

Important Notice: Please Read

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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November 30, 2021
 INVOICE: 19725448

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-10-25	0.10	Darrell R. J. Daley	Correspondence with H. Bricks;
2021-10-26	3.20	Darrell R. J. Daley	Multiple correspondence with K. Fawcett; reviewing file re outstanding matters; teleconference with H. Bricks, D. Miret, N. Lee and K. Fawcett; telephone attendance with K. Fawcett;
2021-10-26	1.30	Kelly Fawcett	Email correspondences with D. Daley re DCN publication and documents for execution; email correspondence with H. Bricks re execution of declaration; conducting subsearch; reviewing same; email correspondence with E. Gallagher re organization of condominium corporation; email correspondence with LRO re amended cost of registration; conference call with H. Bricks, N. Lee, D. Miret and D. Daley re status of registration;
2021-10-27	0.30	Darrell R. J. Daley	Conferring with K. Fawcett re DCN publication; correspondence to K. Fawcett re executed schedules to be included in Declaration;
2021-10-27	0.40	Kelly Fawcett	Preparing request for tax certificate; email correspondences with DCN re request for publication;
2021-10-28	0.30	Kelly Fawcett	Reviewing tax certificate; telephone attendance to LRO and D. Daley re declaration requirements;
2021-10-29	0.40	Kelly Fawcett	Email correspondence with DCN re certificate of publication; reviewing same; email correspondences with H. Bricks, D. Miret and N. Lee re publication date; email correspondences with City of Ottawa re publication and upcoming clearance of conditions; email correspondence with LRO re amendment to fee schedule;
2021-11-01	0.30	Kelly Fawcett	Email correspondences with N. Lee re original Schedule "G"; telephone attendance with DCN re publication invoice;
2021-11-02	1.40	Darrell R. J. Daley	Reviewing correspondence and enclosures received from E. Gallagher; reviewing correspondence and enclosures received from H. Bricks; reviewing file re preparation for clearance of conditions and declaration;
2021-11-02	0.20	Kelly Fawcett	Reviewing executed Schedule "G"; email correspondence with S. Chiu-Garcia re same;
2021-11-02	1.50	Erica Gallagher	Preparing draft corporate documents with respect to organization of condo corporation;
2021-11-03	0.20	Kelly Fawcett	Email correspondences with P. DeLuca re executed

November 30, 2021
 INVOICE: 19725448

			consent; further email correspondence with DCN re publication;
2021-11-04	0.80	Robert Jackson	Review of correspondence and matter history;
2021-11-04	0.60	Brian T Parker	review package of planning materials for condominium clearance for registration; exchange notes with D. Daley
2021-11-05	0.80	Darrell R. J. Daley	Conferring with K. Fawcett re submission to City of Toronto to clear conditions; correspondence to P. Shea; correspondence with K. Fawcett; correspondence with B. Parker;
2021-11-05	0.40	Kelly Fawcett	Revising correspondence to City re clearance of conditions; email correspondence with City re same; email correspondences with LRO re declaration; email correspondences with D. Miret re registration of condominium plans;
2021-11-08	0.30	Kelly Fawcett	Email correspondences with D. Miret and LRO re registration fees; preparing correspondence to DCN re payment of publication;
2021-11-11	0.10	Kelly Fawcett	Email correspondence with LRO re delivery of declaration;
2021-11-15	0.30	Cliff Prophet	Call from unit holder;
2021-11-16	3.20	Darrell R. J. Daley	Reviewing and completing outstanding matters relating to declaration of condominium;
2021-11-16	0.30	Kelly Fawcett	Preparing correspondence to LRO re delivery of declaration; email correspondence with LRO re same;
2021-11-17	0.30	Kelly Fawcett	Revising disclosure statement;
2021-11-18	0.40	Darrell R. J. Daley	Reviewing correspondence received from G. Whitfield; telephone attendance with K. Fawcett; correspondence to B. Parker; telephone attendance with K. Fawcett;
2021-11-18	0.40	Kelly Fawcett	Email correspondences with City of Toronto and H. Bricks re resubmission application; preparing same;
2021-11-26	0.40	Brian T Parker	check city development guidelines on resubmission protocol on condominium request for registration and instruction memo to D. daley

Total Fees for Professional Services

\$7,069.00

November 30, 2021
 INVOICE: 19725448

DISBURSEMENTS

Taxable Costs

Courier		\$19.73
TeraView (Ontario) Online Searches & Registration - Taxable		\$23.95
Conference Call Expenses		\$12.49
2021-10-27	City Tax & Other Certificates/Searches VENDOR: City of Toronto; INVOICE#: 9944498-0345; DATE: 10/27/2021 - Tax Certificate - 17 Maplewood Ave	\$71.42
2021-10-29	Other professionals VENDOR: ConstructConnect Canada Inc.; INVOICE#: INV01070173; DATE: 10/29/2021 - Payment of DCN invoice - order F11-27735	\$300.00
	Total Taxable Disbursements	<u>\$427.59</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency		\$10.90
2021-11-10	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 20211110; DATE: 11/10/2021 - Fees for registration of condominium plans	\$972.35
	Total Non-Taxable Disbursements	<u>\$983.25</u>

November 30, 2021
INVOICE: 19725448

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$9,454.40 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

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PO Box 466, STN D
Ottawa, ON K1P 1C3
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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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[**payments.ca@gowlingwlg.com**](mailto:payments.ca@gowlingwlg.com)

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Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

October 26, 2021
INVOICE: 19704234

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

		HST (13.0%)
Fees for Professional Services	\$4,044.00	\$525.72
Total Fees	4,044.00	
Total Taxes	525.72	525.72
Total Invoice	4,569.72	
Please remit balance due:	In Canadian Dollars	\$4,569.72

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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October 26, 2021
 INVOICE: 19704234

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-09-08	2.20	Darrell R. J. Daley	Reviewing file re outstanding matters; instructions to K. Fawcett; correspondence and telephone attendance with K. Fawcett; reviewing correspondence received from D. Miret; reviewing letter to C. Jung; reviewing correspondence received from C. Jung;
2021-09-09	0.50	Darrell R. J. Daley	Telephone attendance with K. Fawcett re outstanding matters; correspondence to D. Miret; reviewing correspondence received from DCN; reviewing correspondence received from D. Miret; correspondence to K. Fawcett;
2021-09-13	2.80	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re amendments to shared facilities agreement; telephone attendance with K. Fawcett; correspondence with N. Lee; reviewing correspondence and enclosures received from K. Fawcett; multiple correspondence to H. Bricks;
2021-09-14	2.20	Darrell R. J. Daley	Reviewing delectation re shared facility provisions and correspondence to K. Fawcett re same; reviewing file; teleconference with H. Bricks, D. Miret and N. Lee; reviewing correspondence received from D. Miret;
2021-09-15	0.10	Darrell R. J. Daley	Correspondence with H. Bricks re shared facilities agreement and management agreement;
2021-09-16	0.10	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks;
2021-09-30	0.90	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks; reviewing revised budget notes; telephone attendance with K. Fawcett; correspondence to H. Bricks; correspondence to N. Lee;
2021-10-05	0.40	Kelly Fawcett	Reviewing revised notes received from H. Bricks; email correspondence with D. Daley re same;

Total Fees for Professional Services

\$4,044.00

October 26, 2021
INVOICE: 19704234

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$4,569.72 CAD

PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
Canada

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SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: 0010-00186

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

September 30, 2021
 INVOICE: 19691636

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

		HST (13.0%)
Fees for Professional Services	\$11,292.50	\$1,468.03
Disbursements (Taxable)	<u>227.49</u>	
Total Disbursements	227.49	29.57
Total Fees and Disbursements	11,519.99	
Total Taxes	1,497.60	1,497.60
Total Invoice	13,017.59	
Please remit balance due:	In Canadian Dollars	\$13,017.59

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Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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September 30, 2021
 INVOICE: 19691636

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-05-27	4.30	Patrick Shea	Engaged re materials for hearing
2021-05-28	6.20	Patrick Shea	Engaged re Omnibus Order
2021-05-31	2.10	Patrick Shea	Engaged re Eleventh Report
2021-06-10	2.00	Patrick Shea	Prepare for and attend Motion; follow-up after Motion; reporting
2021-08-16	0.50	Rosa Lupo	Correspondence re: APS and deposits;
2021-09-08	0.30	Kelly Fawcett	Email correspondence with H. Bricks re letter of undertaking and letter of certification re shared facilities; email correspondence with D. Miret re final condominium plans; email correspondence with C. Jung re clearance of condominium conditions;
2021-09-09	0.20	Kelly Fawcett	Preparing Form 11; email correspondence with DCN re same;
2021-09-10	0.10	Kelly Fawcett	Email correspondences with H. Bricks re notice of intention to register;
2021-09-13	0.20	Kelly Fawcett	Email correspondences with D. Daley re by-law and amendments to shared facilities agreement;
2021-09-14	0.30	Kelly Fawcett	Email correspondences with LRO re Application to Register Court Order;
2021-09-16	0.10	Kelly Fawcett	Email correspondence with LRO re status of application to register court order;
2021-09-17	0.10	Kelly Fawcett	Email correspondence with LRO; attending to registration of application to register court order;
2021-09-23	0.70	Kelly Fawcett	Reviewing revised budget and budget notes received from H. Bricks; revising same; email correspondence with D. Daley re amendments;

Total Fees for Professional Services

\$11,292.50



September 30, 2021
INVOICE: 19691636

DISBURSEMENTS

Taxable Costs

Courier		\$216.87
2021-09-05	Parking & Tolls - Local Travel	\$10.62
	VENDOR: Cano, Alma INVOICE#: 4746276409162102 DATE: 09/16/2021 Cano, Alma, Attend office to prepare 50 extension notices re Rose of Sharon courier deliveries to the arm's length unitholders per Harley Bricks (Deloitte) instructions. 09/05/21	
	Total Taxable Disbursements	<u>\$227.49</u>

September 30, 2021
INVOICE: 19691636

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$13,017.59 CAD

PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

August 31, 2021
 INVOICE: 19675013

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

		HST (13.0%)
Fees for Professional Services	\$11,576.00	\$1,504.88
Disbursements (Taxable)	3,211.54	
Disbursements (Non-Taxable)	<u>385.30</u>	
Total Disbursements	3,596.84	417.50
Total Fees and Disbursements	15,172.84	
Total Taxes	1,922.38	1,922.38
Total Invoice	17,095.22	
Please remit balance due:	In Canadian Dollars	\$17,095.22

Important Notice: Please Read

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Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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August 31, 2021
 INVOICE: 19675013

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-06-28	0.50	Kelly Fawcett	Reviewing email correspondence from LRO re court order; preparing documentation re registration of court order; email correspondence with D. Daley re same;
2021-06-29	2.30	Darrell R. J. Daley	Reviewing draft application and correspondence to K. Fawcett re same; correspondence to H. Bricks re application to register court order; instructions to K. Fawcett re amendments to declaration; reviewing and revising declaration;
2021-06-29	0.90	Kelly Fawcett	Attending to registration of Application to Register Court Order; preparing revised Schedule "B" to Declaration; email correspondences with D. Daley and LRO re same;
2021-06-30	0.70	Darrell R. J. Daley	Correspondence to LRO enclosing revised declaration and court order; correspondence with K. Fawcett; correspondence with H. Bricks;
2021-06-30	0.30	Kelly Fawcett	Reviewing email correspondence from H. Bricks re signing officers; revising condominium documents;
2021-07-06	0.20	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; correspondence with M. Pickard;
2021-07-06	0.50	Brian T Parker	review final draft Declaration; speak with surveyor on schedules
2021-07-07	1.80	Darrell R. J. Daley	Reviewing correspondence and enclosures received from M. Pickard re pre-approval; telephone attendance with K. Fawcett; correspondence and telephone attendance with N. Lee re certifications; correspondence to C. Jung re conditions of approval; correspondence to H. Bricks; correspondence to K. Fawcett; correspondence and enclosure to C. Jung re engineer certification;
2021-07-07	0.20	Kelly Fawcett	Email correspondence with N. Lee re outstanding certificate and schedule; email correspondence with C. Jung re conditions of approval;
2021-07-07	0.50	Brian T Parker	condo registration coordination call with D. Daley
2021-07-08	0.40	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks and C. Lo; reviewing Construction Act; correspondence with H. Bricks;
2021-07-09	1.00	Darrell R. J. Daley	Reviewing file re outstanding matters; reviewing and revising agreements in preparation for declaration;
2021-07-12	0.20	Kelly Fawcett	Email correspondence with D. Daley re documents for

August 31, 2021
 INVOICE: 19675013

			signature;
2021-07-13	0.20	Brian T Parker	update call with Dario on process/timing
2021-07-14	0.10	Darrell R. J. Daley	Correspondence with K. Fawcett re outstanding matters;
2021-07-14	0.10	Kelly Fawcett	Following up with C. Jung re condition requirements;
2021-07-15	0.40	Kelly Fawcett	Reviewing requirements re notice of intention to register condominium; email correspondence with D. Daley re same;
2021-07-19	0.30	Darrell R. J. Daley	Correspondence to N. Lee; reviewing correspondence with K. Matthews-Hunter;
2021-07-19	0.40	Brian T Parker	read comment from housing staff; check condition 12 at issue; speak with D. Daley to draft response
2021-07-20	1.70	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; telephone attendance with B. Parker; correspondence to B. Parker re correspondence received from City re condition 12; correspondence with H. Bricks, D. Miret and N. Lee; telephone attendance with H. Bricks and B. Parker;
2021-07-20	0.40	Brian T Parker	conference call with Hartley/Darrell respecting condition 12 clearance
2021-07-21	1.40	Darrell R. J. Daley	Revising affidavit and correspondence to H. Bricks enclosing same; correspondence with C. Jung re affidavit to satisfy condition 12; reviewing status of outstanding conditions;
2021-07-22	2.80	Darrell R. J. Daley	Reviewing file; updating outstanding conditions chart; teleconference with H. Bricks, D. Miret and N. Lee re outstanding conditions; reviewing correspondence and enclosures received from N. Lee;
2021-07-23	2.70	Darrell R. J. Daley	Reviewing correspondence and enclosure received from D. Miret; revising engineer certificate and correspondence to N. Lee enclosing same; correspondence and enclosures to B. Parker;
2021-07-23	0.30	Brian T Parker	update call with D. Daley; call to Catherine Jung on condition 12 to facilitate closure
2021-07-26	0.20	Brian T Parker	check status with D Daley - condition 12
2021-07-28	0.30	Darrell R. J. Daley	Instructions to K. Fawcett; reviewing correspondence received from K. Matthews-Hunter; correspondence with H. Bricks;
2021-07-28	0.10	Kelly Fawcett	Email correspondence with N. Lee re status of certificate;
2021-07-29	2.40	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; correspondence with R. Florea; participating in videoconference with R. Florea to swear affidavit re clearance of condition 12; receiving correspondence and enclosures from R. Florea and instructions to N. O'Neill re same; reviewing correspondence received from N. Lee; correspondence to K. Matthews-Hunter enclosing sworn affidavit and exhibit; correspondence to C. Jung enclosing revised engineer's certificate; correspondence to N. Lee and D. Miret;

August 31, 2021
 INVOICE: 19675013

2021-07-30	0.30	Brian T Parker	read affidavit material and supporting back-up to clear condition 12; reply to D. Daley on concluding step
2021-08-06	0.20	Darrell R. J. Daley	Correspondence with C. Jung; correspondence to H. Bricks;
2021-08-12	0.20	Darrell R. J. Daley	Correspondence to C. Jung; correspondence to N. Lee; correspondence to H. Bricks;
2021-08-23	0.60	Darrell R. J. Daley	Multiple correspondence with H. Bricks, C. Jung and N. Lee; telephone attendances with K. Fawcett;
2021-08-23	0.20	Kelly Fawcett	Telephone attendance with N. Lee re status of Schedule "G";
2021-08-24	0.10	Darrell R. J. Daley	Reviewing correspondence received from N. Lee;
2021-08-24	0.30	Kelly Fawcett	Email correspondences with C. Jung and N. Lee re engineer's certificate; email correspondence with City of Toronto re tax certificate;
2021-08-25	0.80	Darrell R. J. Daley	Multiple correspondence and telephone attendance with N. Lee re amendments to engineer certificate; telephone attendance with D. Miret;
2021-08-26	0.20	Kelly Fawcett	Email correspondence with N. Lee re executed engineer's certificate; email correspondence with City of Toronto re tax certificate;
2021-08-27	0.20	Kelly Fawcett	Email correspondences with H. Bricks re tax bill; requesting tax certificate;
2021-08-30	0.40	Kelly Fawcett	Reviewing tax certificate; revising correspondence re clearance of condominium conditions; email correspondence with D. Daley re requisite deliveries re conditions;

Total Fees for Professional Services

\$11,576.00

August 31, 2021
 INVOICE: 19675013

DISBURSEMENTS

Taxable Costs

TeraView (Ontario) Online Searches & Registration - Taxable	\$10.90
Conference Call Expenses	\$12.22
2021-02-04 Translation Fees	\$3,000.00
VENDOR: Alexa Translations; INVOICE#: I-21-16498; DATE: 02/04/2021 - T988324 - Korean/English (Canada) - Korean Long Term Care - P. Shea (C. Alam)	
2021-06-21 Process Servers	\$58.50
VENDOR: Reliable Process Servers Inc.; INVOICE#: 98406; DATE: 06/21/2021 - T988324 - Commercial Court Filing - Motion Record June 3, 2021 - P. Shea	
2021-06-30 Process Servers	\$58.50
VENDOR: Reliable Process Servers Inc.; INVOICE#: 98527; DATE: 06/30/2021 - T988324 - Commercial Court Filing - Issued Orders x2 June 16, 2021 - P. Shea	
2021-08-27 City Tax & Other Certificates/Searches	\$71.42
VENDOR: City of Toronto; INVOICE#: 9559385-8986; DATE: 08/27/2021 - City Of Toronto - Tax Certificate 17 MapleWood Ave(19-14-1-070-03150-0000-05) File Number T988324 - Payment conf. number 031935 Order # 9559385-8986	
Total Taxable Disbursements	<u>\$3,211.54</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$65.30
2021-06-21 Court Filing Fees - Non Taxable	\$320.00
VENDOR: Reliable Process Servers Inc.; INVOICE#: 98406; DATE: 06/21/2021 - T988324 - Court Filing Fee - P. Shea	
Total Non-Taxable Disbursements	<u>\$385.30</u>

August 31, 2021
INVOICE: 19675013

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$17,095.22 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

June 29, 2021
 INVOICE: 19640063

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

		HST (13.0%)
Fees for Professional Services	\$10,920.50	\$1,419.66
Disbursements (Taxable)	226.58	
Disbursements (Non-Taxable)	<u>65.30</u>	
Total Disbursements	291.88	29.46
Total Fees and Disbursements	11,212.38	
Total Taxes	1,449.12	1,449.12
Total Invoice	12,661.50	
Please remit balance due:	In Canadian Dollars	\$12,661.50

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

June 29, 2021
 INVOICE: 19640063

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-06-01	5.30	Darrell R. J. Daley	Reviewing parcel register; reviewing court order; multiple correspondence with P. Shea; revising court order and correspondence to P. Shea enclosing same; correspondence and telephone attendance with P. Shea; further revising court order; instructions to K. Fawcett re name change application; reviewing correspondence received from E. Gallagher; reviewing name change application and correspondence P. Shea and H. Bricks re same; telephone attendance with K. Fawcett re LRO registration issues; correspondence to K. Fawcett re declaration pre-approval;
2021-06-01	0.80	Kelly Fawcett	Reviewing previous charge registration and name correction required; telephone attendance with D. Daley re same; email correspondence with E. Gallagher re articles of amendment; preparing name change documentation; reviewing revised acknowledgement and direction received from H. Bricks; correspondence and telephone attendance with LRO re issues with registration of application to change name;
2021-06-01	0.20	Erica Gallagher	Requesting copies of articles for Deloitte & Touche Inc.;
2021-06-01	0.60	Brian T Parker	further follow-up discussion with D. Miret on concluding process; speak with city planning staff on remaining conditions; call H. Bricks for tenant response to notice letter
2021-06-02	0.10	Kelly Fawcett	Email correspondence from LRO re override request;
2021-06-03	0.30	Darrell R. J. Daley	Reviewing correspondence received from LRO; instructions to K. Fawcett; reviewing correspondence received from P. Shea;
2021-06-03	0.70	Kelly Fawcett	Telephone attendances with LRO re application to change name; revising same; email correspondences with D. Daley, P. Shae and H. Bricks re revised application;
2021-06-07	1.00	Darrell R. J. Daley	Instructions to K. Fawcett re registration of application to change name; revising declaration; correspondence to LRO enclosing application to change name and revised declaration for pre-approval;'
2021-06-07	0.20	Kelly Fawcett	Email correspondences with H. Bricks re revised application; attending to registration of application to change name-instrument; email correspondence with D. Daley re same;
2021-06-13	1.50	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; updating declaration and correspondence to LRO enclosing

June 29, 2021
 INVOICE: 19640063

			same for pre-approval; correspondence to H. Bricks; correspondence with P. Shea; instructions to K. Fawcett;
2021-06-14	1.10	Brian T Parker	conference call with city planning on closing planning process; receive C. Chung memo inviting formal registration request; coordinate city submission with D. Miret; memo to D. Daley on process with city legal; review remaining draft conditions; call to H. Bricks for tenants letter, read and reply to Hartley;
2021-06-14	1.40	Patrick Shea	Prepare Order
2021-06-15	0.20	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; telephone attendance with K. Fawcett;
2021-06-15	0.30	Kelly Fawcett	Reviewing email correspondence with B. Parker and City re clearance of draft conditions; telephone attendance with D. Daley re status of condominium documentation;
2021-06-15	0.70	Patrick Shea	Engaged re order; internal communications
2021-06-17	0.80	Kelly Fawcett	Revising checklist re condominium registration; preparing correspondence to City re draft conditions; revising correspondence re timeline of registration and schedules for execution;
2021-06-18	5.80	Darrell R. J. Daley	Correspondence with P. Shea; correspondence to K. Fawcett re schedules to declaration; correspondence to LRO enclosing order; reviewing file re status of conditions of approval and outstanding matters; multiple correspondence and telephone attendances with K. Fawcett re outstanding matters; multiple correspondence with H. Bricks; correspondence with P. Shea; multiple correspondence with M. Pickard; updating timeline; reviewing and revising chart re conditions of approval and closing agenda; correspondence and enclosures to H. Bricks; correspondence to B. Parker; correspondence to K. Fawcett re outstanding matters;
2021-06-18	0.60	Kelly Fawcett	Reviewing issued order; email correspondence with N. Lee re status of signed certificate and Schedule G; email correspondence with D. Daley re amendment to directors; finalizing certificates of solicitor and surveyor;
2021-06-18	0.40	Patrick Shea	Engaged re order
2021-06-21	0.80	Kelly Fawcett	Telephone attendance to C. Jung re draft conditions; further preparation of correspondence to C. Jung re same; preparing certificate re shared facilities agreement; reviewing correspondences re pre-approval;
2021-06-23	0.60	Kelly Fawcett	Preparing closing document checklist;
2021-06-24	2.00	Kelly Fawcett	Revising disclosure statement re registration of declaration;
2021-06-25	1.00	Kelly Fawcett	Email correspondences with H. Bricks re budget and budget notes; reviewing same; further revising of disclosure statement; email correspondence with D. Daley re same;



June 29, 2021
INVOICE: 19640063

Total Fees for Professional Services \$10,920.50

DISBURSEMENTS

Taxable Costs

Copying	\$70.75
Colour Copy Recoveries	\$2.00
Courier	\$132.31
TeraView (Ontario) Online Searches & Registration - Taxable	\$10.90
2021-06-05 Parking & Tolls - Local Travel	\$10.62
VENDOR: Cano, Alma INVOICE#: 4607824506161608 DATE: 06/16/2021 Cano, Alma, Attend at office to prepare extension notices for courier delivery to various non-arm's length unit holders per H. Bricks instructions. 06/05/21	
Total Taxable Disbursements	<u>\$226.58</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$65.30
Total Non-Taxable Disbursements	<u>\$65.30</u>

June 29, 2021
INVOICE: 19640063

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$12,661.50 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

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PO Box 466, STN D
Ottawa, ON K1P 1C3
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BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

May 31, 2021
 INVOICE: 19620677

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

		HST (13.0%)
Fees for Professional Services	\$4,686.50	\$609.25
Disbursements (Taxable)	7.09	
Total Disbursements	7.09	0.92
Total Fees and Disbursements	4,693.59	
Total Taxes	610.17	610.17
Total Invoice	5,303.76	
Please remit balance due:	In Canadian Dollars	\$5,303.76

Important Notice: Please Read

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Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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May 31, 2021
 INVOICE: 19620677

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-04-22	1.00	Darrell R. J. Daley	Reviewing mark-up of declaration; correspondence to D. Miret enclosing amended declaration and re court order to dispense with lender consents;
2021-04-25	0.10	Darrell R. J. Daley	Reviewing correspondence received from D. Miret; correspondence to P. Shea;
2021-04-28	0.20	Brian T Parker	exchange emails with Hartley on statuiis of tenant notification
2021-04-29	1.50	Patrick Shea	Engaged re Motion
2021-05-06	0.30	Cliff Prophet	E-mail from H. Bricks re interest on unpaid RTOA/Settlement amounts;
2021-05-10	0.60	Cliff Prophet	Call with H. Bricks re ALU settlement amount interest calculations;
2021-05-13	0.10	Cliff Prophet	Review of settlement information;
2021-05-27	2.50	Darrell R. J. Daley	Telephone attendance with D. Miret; correspondence with P. Shea re court order and Schedule B to declaration; correspondence to LRO re court order and declaration; reviewing correspondence received from D. Miret;
2021-05-28	1.10	Darrell R. J. Daley	Reviewing multiple correspondence received from P. Shea; correspondence to P. Shea; reviewing court order;
2021-05-31	0.50	Brian T Parker	update calls with Dario/D. Daley on status

Total Fees for Professional Services \$4,686.50

DISBURSEMENTS

Taxable Costs

Conference Call Expenses	\$7.09
Total Taxable Disbursements	<u>\$7.09</u>

May 31, 2021
INVOICE: 19620677

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$5,303.76 CAD

PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
Canada

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CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

April 29, 2021
 INVOICE: 19602925

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

		HST (13.0%)
Fees for Professional Services	\$12,248.00	\$1,592.24
Disbursements (Taxable)	34.46	
Total Disbursements	34.46	4.48
Total Fees and Disbursements	12,282.46	
Total Taxes	1,596.72	1,596.72
Total Invoice	13,879.18	
Please remit balance due:	In Canadian Dollars	\$13,879.18

Important Notice: Please Read

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Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

April 29, 2021
 INVOICE: 19602925

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-03-15	1.30	Patrick Shea	Receive and review agreement; provide written comments; internal communications
2021-03-16	0.90	Patrick Shea	Internal communications
2021-03-24	0.60	Rosa Lupo	Correspondence re: conditions of zoning amendment and notice to tenants;
2021-03-24	1.30	Patrick Shea	External communications; engaged re agreements and reserve funds
2021-03-29	0.10	Darrell R. J. Daley	Reviewing correspondence received from T. Hahn and H. Bricks; correspondence to H. Bricks;
2021-03-29	0.70	Patrick Shea	Engaged re APS
2021-03-30	0.70	Patrick Shea	Review of revised APS; discussion with client
2021-03-31	2.60	Patrick Shea	Finalize APS; engaged re Div Crt decision re OLRB appeal
2021-04-01	0.50	Cliff Prophet	Review decision of Divisional Court on Labour matters and e-mails with P. Shea;
2021-04-01	0.60	Christopher Stanek	Review of decision of Divisional Court;;
2021-04-07	0.30	Brian T Parker	check status with Dario; review Council extension on condo registration timing
2021-04-09	0.40	Brian T Parker	speak with Dario M on timing; review condo schedules for completeness; review comments of Land Titles office; reply to Dario/D. Daley
2021-04-12	0.20	Brian T Parker	review condo draft conditions in advance of April 13 team meeting
2021-04-13	1.30	Darrell R. J. Daley	Correspondence with H. Bricks; reviewing file; telephone attendance with H. Bricks and D. Miret re pre-approval and amendments to Declaration and plans relating to same;
2021-04-13	1.80	Brian T Parker	draft reply to H. Bricks on life-lease notice condition; attend team conference call on concluding steps
2021-04-14	1.00	Darrell R. J. Daley	Email correspondence with P. Shea; telephone attendance with K. Fawcett re matters requiring lender consent/postponement; reviewing file; revising declaration;
2021-04-14	0.20	Kelly Fawcett	Telephone attendance with D. Daley re lenders' consent to declaration;
2021-04-14	0.50	Patrick Shea	Engaged re internal communications
2021-04-16	0.30	Darrell R. J. Daley	Reviewing correspondence and enclosures received from D. Miret; instructions to K. Fawcett;

Terms: payment due within 30 days of invoice date
 Interest at the rate of 0.5% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

April 29, 2021
 INVOICE: 19602925

2021-04-16	0.30	Kelly Fawcett	Revising Declaration re Schedules C and F;
2021-04-16	0.20	Brian T Parker	coordinate meeting with city and H. Bricks
2021-04-18	2.70	Darrell R. J. Daley	Revising declaration; correspondence to P. Shea re postponement to shared facilities agreement and proposed wording for court order;
2021-04-19	0.10	Kelly Fawcett	Email correspondence with D. Daley re revisions to Schedule A;
2021-04-20	0.80	Brian T Parker	review notes and draft letter to Life Lease purchasers covering off added condo condition re: tenant notice; discuss language and next steps with H. Bricks
2021-04-23	0.40	Brian T Parker	discuss concluding owner letter with H. Bricks on purchaser notice; check LRO status wioiith Avis (Dario)

Total Fees for Professional Services \$12,248.00

DISBURSEMENTS

Taxable Costs

Conference Call Expenses	\$34.46
Total Taxable Disbursements	<u>\$34.46</u>

April 29, 2021
INVOICE: 19602925

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$13,879.18 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

March 30, 2021
 INVOICE: 19583550

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

		HST (13.0%)
Fees for Professional Services	\$19,962.50	\$2,595.13
Disbursements (Taxable)	329.91	
Disbursements (Non-Taxable)	<u>24.00</u>	
Total Disbursements	353.91	42.88
Total Fees and Disbursements	20,316.41	
Total Taxes	2,638.01	2,638.01
Total Invoice	22,954.42	
Please remit balance due:	In Canadian Dollars	\$22,954.42

Important Notice: Please Read

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Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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March 30, 2021
 INVOICE: 19583550

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-01-12	1.10	Patrick Shea	Participate in conference call; communications with client; internal communications
2021-01-13	0.30	Patrick Shea	Internal communications
2021-01-19	0.70	Patrick Shea	Prepare and participate in conference call
2021-01-26	2.10	Patrick Shea	Engaged re conference call with new buyer (last night); engaged re conference call with client
2021-02-12	1.40	Patrick Shea	Engaged re Rose of Sharon
2021-02-22	3.10	Darrell R. J. Daley	Correspondence to N. Lee re certification; correspondence with B. Parker re condominium timeline; instructions to K. Fawcett; correspondence to H. Bricks enclosing revised declaration; correspondence to P. Shea and R. Lupo re proposed wording for vesting order; instructions to K. Fawcett;
2021-02-22	0.80	Kelly Fawcett	Email correspondence with D. Daley re declaration; requesting corporate profiles and bankruptcy searches re lenders; reviewing mortgage registrations; email correspondences with D. Daley re same; reviewing corporate search results; email correspondence with P. Shea and R. Lupo re same;
2021-02-22	0.30	Brian T Parker	final discussion with Dario on package content to LRO
2021-02-22	0.80	Meaghan Robertson	Received instructions from K. Fawcett regarding 2383431 Ontario Inc., Turfpro Investments Inc. , 2381682 Ontario Inc.; Obtaining Corporate Profile Report, and BIA searches for 2383431 Ontario Inc., Turfpro Investments Inc. , 2381682 Ontario Inc.; Emailing searches to K. Fawcett;
2021-02-22	0.10	Jordan M. Smith	Follow up email correspondence to union counsel;
2021-02-23	2.60	Cristina Borbely	Reviewed applications to Ontario Labour Relations Board and drafted minutes of settlement and release;
2021-02-24	0.80	Jordan M. Smith	Email correspondence with union counsel and with Hartley Bricks and Robert Berg; revising settlement documents;
2021-02-25	0.10	Kelly Fawcett	Reviewing executed surveyor's certificate;
2021-02-25	1.20	Jordan M. Smith	Correspondence with union counsel and with Hartley Bricks and Robert Berg regarding settlement negotiations; revising settlement documents;
2021-02-26	0.70	Darrell R. J. Daley	Correspondence with H. Bricks and P. Shea; multiple correspondence with P. Shea re matters pertaining to

March 30, 2021
 INVOICE: 19583550

			condominium;
2021-02-26	1.10	Jordan M. Smith	Correspondence with union counsel and Hartley Bricks; revising settlement documents; finalizing the settlement; correspondence to the Labour Board regarding same;
2021-03-03	0.40	Brian T Parker	review all final schedules for Declaration
2021-03-03	0.40	Brian T Parker	Preliminary read of Condo section #11 Report
2021-03-05	0.40	Brian T Parker	speak with H. Bricks, finalize condo section revisions of 11th report
2021-03-08	0.30	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks and D. Miret re unit areas; correspondence to H. Bricks and D. Miret;
2021-03-08	1.20	Patrick Shea	Prepare for and participate in conference call; follow-up with client
2021-03-09	1.10	Darrell R. J. Daley	Correspondence with P. Shea re condominium documents; reviewing correspondence received from H. Bricks; reviewing final form of by-laws and rules; correspondence and enclosures to H. Bricks;
2021-03-10	0.20	Jordan M. Smith	Email correspondence with Robert Berg and union counsel regarding compliance with the Minutes of Settlement;
2021-03-12	2.60	Darrell R. J. Daley	Reviewing shred facilities agreement and declaration in preparation for teleconference; telephone attendance with H. Bricks and counsel for purported assignee of LTC purchase agreement re shared facilities agreement; telephone attendance with H. Bricks re amendments to shared facilities agreement and outstanding matters prior to declaration;
2021-03-15	0.60	Darrell R. J. Daley	Reviewing correspondence and enclosure receive from H. Bricks re meeting with T. Hahn and amendments to shared facilities agreement;
2021-03-16	2.10	Darrell R. J. Daley	Reviewing proposed amendments to shared facilities agreement; reviewing declaration; correspondence with H. Bricks; instructions to N. O'Neill re amendment to agreement; correspondence with H. Bricks and D. Miret;
2021-03-17	1.40	Darrell R. J. Daley	Reviewing amendments to shared facilities agreement; telephone attendance with H. Bricks;
2021-03-18	1.50	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks and T. Hahn; reviewing and revising submetering agreement and disclosure statement;
2021-03-19	1.50	Darrell R. J. Daley	Reviewing and revising submetering services agreement; correspondence and telephone attendance with K .Fawcett re same;
2021-03-19	0.60	Kelly Fawcett	Revising Submetering Services Agreement; email correspondence with D. Daley re same;
2021-03-22	0.50	Darrell R. J. Daley	Correspondence with P. Shea re status update; correspondence with H. Bricks re shared facilities agreement;



March 30, 2021
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2021-03-22	0.20	Kelly Fawcett	Preparing comparison of submetering agreement; email correspondence with D. Daley re same;
2021-03-22	1.10	Patrick Shea	Engaged re agreements; communications with counsel for assignee
2021-03-23	0.30	Brian T Parker	consider draft sub-tenant letter; review previous discussion note with R. Lupo; check condo condition wording
2021-03-23	2.60	Patrick Shea	Engaged re finalizing agreements
2021-03-25	0.60	Darrell R. J. Daley	Reviewing multiple correspondence received from T. Hahn and H. Bricks; telephone attendance with H. Bricks re proposed amendments to shred facilities agreement;
2021-03-26	2.90	Darrell R. J. Daley	Reviewing and revising shared facilities agreement; instructions to N. O'Neill; correspondence with H. Bricks re same; further revising shared facilities agreement and correspondence to H. Bricks enclosing same;

Total Fees for Professional Services \$19,962.50

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable		\$37.26
Courier		\$231.10
TeraView (Ontario) Online Searches & Registration - Taxable		\$6.00
Conference Call Expenses		\$20.93
2021-01-01	Insolvency/Bankruptcy Search Bankruptcy searches (3)	\$24.00
2021-03-06	Travel Expenses: Parking & Tolls (Out-of-Town) VENDOR: Cano, Alma INVOICE#: 4494067903192104 DATE: 03/19/2021 Cano, Alma, Attend office to prepare extension notices for courier delivery to various ALU unit holders per H. Bricks instructions. 03/06/21	\$10.62
Total Taxable Disbursements		<u>\$329.91</u>

Non-Taxable Costs

Corporate Searches - Agency		\$24.00
Total Non-Taxable Disbursements		<u>\$24.00</u>

March 30, 2021
INVOICE: 19583550

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$22,954.42 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

February 25, 2021
 INVOICE: 19566537

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

		HST (13.0%)
Fees for Professional Services	\$44,714.00	\$5,812.82
Disbursements (Taxable)	30.62	
Disbursements (Non-Taxable)	<u>8.00</u>	
Total Disbursements	38.62	3.98
Total Fees and Disbursements	44,752.62	
Total Taxes	5,816.80	5,816.80
Total Invoice	50,569.42	
Please remit balance due:	In Canadian Dollars	\$50,569.42

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

February 25, 2021
 INVOICE: 19566537

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2021-01-04	1.20	Brian T Parker	coordinate release of amended draft condo plan; speak with > Shea, surveyor, city planning and legal
2021-01-04	0.40	Patrick Shea	Internal and external communications
2021-01-04	0.80	Jordan M. Smith	Reviewing file and assessing next steps and drafting reporting email regarding same;
2021-01-06	0.30	Brian T Parker	forward final and binding decision to city planning request update and expediting
2021-01-07	0.20	Brian T Parker	speak with Catherine Chung on condo timing release of amending documents; forward update to H. Bricks
2021-01-08	0.40	Brian T Parker	review condominium revised draft plan; review meeting notes on language of the two amended draft conditions; prep and call Oren Tamir for release of plan
2021-01-10	3.70	Cristina Borbely	Conducted further research regarding the refusal to reinstate employee as a remedy in context of an unlawful reprisal or unfair labour practice; compiled document brief;
2021-01-11	3.10	Cristina Borbely	Conducted further research on compensation in lieu of reinstatement in the context of unfair labour practices; summarized findings of research; compiled document brief;
2021-01-11	0.50	Brian T Parker	read revised draft condominium conditions and compare to in-force; forward to team and meeting request
2021-01-11	0.40	Jordan M. Smith	Follow up email correspondence to Hartley Bricks and Rose of Sharon team regarding next steps; review of research memorandum regarding damages in lieu of reinstatement;
2021-01-12	0.90	Jordan M. Smith	Phone conversation with Hartley Bricks and team regarding status and next steps; review of draft document brief and preparation for upcoming hearing;
2021-01-13	1.50	Brian T Parker	detailed final review of draft condominium plan with D. Miret to ensure as-built conformity and sign-off to city planning for its final draft approval; internal check on road widening dedication/title registration; clear the road widening condition with C. Chung
2021-01-13	1.00	Jordan M. Smith	Email correspondence to Hartley Bricks and Rose of Sharon team regarding status and next steps; reviewing documents and preparing for upcoming hearing;
2021-01-15	0.40	Brian T Parker	detailed discussion with Dario Miret on concluding registration process with Land Titles Office as prep for team

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 Interest at the rate of 0.5% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded

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			conference call on January 19th
2021-01-18	0.40	Brian T Parker	prep for team conference call; email to city planner on appeal timing of revised approval
2021-01-19	5.70	Darrell R. J. Daley	Reviewing file in preparation for teleconference; telephone attendance with D. Miret; participating in teleconference with H. Bricks, D. Miret, P. Shea and B. Parker re status of outstanding conditions of approval; reviewing correspondence and enclosures received from H. Bricks; telephone attendance with P. Shea; reviewing condominium documents;
2021-01-19	1.40	Brian T Parker	attend condo registration team meeting; circle back to city planning staff on registration timing/appeal lapsing; post-meeting discussion with D. Daley on settlement status of "Notes" section of draft approval
2021-01-20	0.20	Brian T Parker	follow-up with city planning on city solicitor contact for registration; call Brian Haley
2021-01-21	0.60	Darrell R. J. Daley	Reviewing outstanding matters;
2021-01-22	0.40	Brian T Parker	confirm appeal status with C. Chung; review condo agreement schedules from Dario; follow-up call on completing these with D. Daley
2021-01-22	1.40	Jordan M. Smith	Working on pre-hearing memorandum and witness outlines;
2021-01-24	4.30	Darrell R. J. Daley	Drafting solicitor's undertakings re conditions 3 and 6 a)-c); reviewing condominium documents; preparing spreadsheet re conditions;
2021-01-25	5.40	Darrell R. J. Daley	Correspondence with R. Lupo; reviewing correspondence and enclosures received from D. Miret; instructions to K. Fawcett; revising engineer, surveyor and solicitor certificates and correspondence to D. Miret enclosing same; correspondence with H. Bricks re municipal addressing; updating conditions of approval chart and correspondence to H. Bricks enclosing same; reviewing condominium documents;
2021-01-25	1.20	Kelly Fawcett	Revising by-laws; email correspondence with R. Escayola re same; email correspondences with D. Daley re certificates;
2021-01-25	1.40	Brian T Parker	review draft declaration; speak with Dario on Schedules language; review draft of conditions chart and advise Darrell; speak with Hartley on Advisory Notes status; follow-up with city planner on position on Notes
2021-01-25	0.40	Meaghan Robertson	Received instructions from K. Fawcett regarding Rose of Sharon (Ontario) retirement Community; Obtaining Corporate Profile Report for Rose of Sharon (Ontario) retirement Community; Emailing search results to K. Fawcett;
2021-01-25	0.20	Jordan M. Smith	Assessing status and next steps and email correspondence to Hartley Bricks with proposed witness preparation schedule;

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2021-01-26	1.90	Darrell R. J. Daley	Correspondence with N. Lee; reviewing file correspondence; reviewing declaration;
2021-01-26	2.50	Rodrigue Escayola	Exhaustive review of operating bylaw to render compliant with new requirements under the Act and to authorize virtual and electronic meetings
2021-01-26	1.00	Rosa Lupo	Office discussion with D. Daley re:status;
2021-01-28	0.40	Kelly Fawcett	Telephone attendance with LRO re registration of declaration; email correspondence with D. Daley re closing agenda and notice of intention to register;
2021-02-01	0.30	Brian T Parker	speak with clerk's division for appeal status of recent C of A decision and copy of statutory Notice of Decision
2021-02-02	0.30	Brian T Parker	respond to Dario on concluding review of Declaration Schedules and edits; check further with planning staff in appeal status of amended condo plan
2021-02-02	0.10	Jordan M. Smith	Review of disclosure request letter from the union and email correspondence with Hartley Bricks and team regarding same;
2021-02-03	0.80	Kelly Fawcett	Reviewing and revising disclosure statement;
2021-02-04	0.20	Brian T Parker	follow up again with planning staff on status of draft condo approval
2021-02-04	1.10	Jordan M. Smith	Preparing for upcoming hearing, including review of relevant case law and assessing evidentiary standards and legal onus issues;
2021-02-05	0.30	Brian T Parker	update H. Bricks; receive confirmation of no draft plan appeal; forward to H. Bricks; attention to draft notice to existing tenants
2021-02-05	0.50	Jordan M. Smith	Preliminary review of translated documents and making notes in preparation for upcoming hearing;
2021-02-08	0.40	Brian T Parker	read draft of tenant notice letter from H. Bricks; email city planner for conference call with housing staff to clear condo condition
2021-02-09	3.30	Darrell R. J. Daley	Correspondence with H. Bricks; reviewing and revising shared facilities agreement;
2021-02-09	0.10	Jordan M. Smith	Follow up email correspondence to Hartley Bricks and team regarding hearing preparation schedule;
2021-02-10	5.30	Darrell R. J. Daley	Instructions to K. Fawcett re confirmation with land registry office; correspondence with B. Parker and H. Bricks re timeline and meeting; correspondence with R. Lupo; reviewing revised shared facilities agreement and correspondence to H. Bricks enclosing same; reviewing correspondence received from H. Bricks; revising shared facilities agreement and correspondence to H. Bricks enclosing same; reviewing and revising condominium documents;
2021-02-10	0.40	Kelly Fawcett	Telephone attendance with LRO re pre-approval of

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February 25, 2021
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			declaration; reviewing shared facilities re general allocation; email correspondence with D. Daley re same;
2021-02-10	1.40	Brian T Parker	read Residential Tenancies Act and sub-leases; consider N11 form and potential need/use as part of sub-tenant notification; draft letter to city housing Deanna Chorney towards setting up clearance of condition 10; coordinate team meeting;
2021-02-10	1.20	Brian T Parker	send reporting memo to city planner to clear widening condition
2021-02-10	1.00	Jordan M. Smith	Further review of document brief, preparing for trial and drafting reporting email;
2021-02-11	8.10	Darrell R. J. Daley	Multiple correspondence and telephone attendances with K. Fawcett; reviewing correspondence received from R. Escayola and amendments to standard unit by-law and Declaration; revising Declaration; instructions to N. O'Neill; correspondence with D. Miret re Declaration and legal description; correspondence to D. Miret re timeline/steps to Declaration; instructions to K. Fawcett re Schedule D to Declaration; correspondence to H. Bricks and D. Miret re timeline/steps to Declaration; instructions to K. Fawcett re transfer of shared units, appointment of members to shared facilities committee, and other matters relating to declaration;
2021-02-11	2.00	Rodrigue Escayola	Review, drafting and providing opinion and review of repair and maintenance, insurance and indemnification provisions of declaration to line them up with changes to Act and recent industry standard changes (9:10-11:10)
2021-02-11	2.70	Kelly Fawcett	Revising declaration and by-laws; email correspondences with D. Daley and R. Escayola re same;
2021-02-11	0.80	Brian T Parker	update memo to H. Bricks; exchange emails; read standard lease example; conclude memo to housing division/Deanna Chorney
2021-02-11	1.60	Jordan M. Smith	Detailed review of file and all documents provided by the client, including translations; planning for upcoming hearing; assessing case law and considering risks and strategies; drafting reporting email and correspondence with Hartley Bricks regarding status and next steps;
2021-02-12	7.20	Darrell R. J. Daley	Multiple telephone attendances and email correspondence with K. Fawcett re amendments to condominium documents, closing agenda, submetering agreement and outstanding matters; correspondence to H. Bricks enclosing updated declaration; reviewing file re outstanding matters; revising closing agenda and correspondence to H. Bricks and D. Miret re same; participating in teleconference with B. Parker, R. Lupo, K. Fawcett, H. Bricks and D. Miret re declaration timeline, closing agenda and outstanding matters; correspondence with H. Bricks re updated reserve fund



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			study; correspondence to N. Lee re Schedule "G"; reviewing revised Schedule D and comments to Declaration received from H. Bricks; correspondence to H. Bricks re Declaration; correspondence to R. Escayola;
2021-02-12	3.30	Kelly Fawcett	Revising Declaration, by-laws and closing agenda; reviewing updated Schedule D; email correspondences with D. Daley re same; participating in teleconference with H. Bricks, D. Miret, B. Parker, D. Daley and R. Lupo re status of condominium; email correspondence with H. Bricks re notice of intention to register condominium; telephone attendance with LRO re lenders' consent to Declaration; reviewing and revising submetering services agreement; email correspondence with D. Daley re Schedule G;
2021-02-12	1.00	Rosa Lupo	Conference call re: timing and registration of condo;
2021-02-12	1.50	Brian T Parker	prep and attend conference call on concluding registration process; speak with architect on permit drawings
2021-02-12	0.10	Brian T Parker	set internal meeting with P. Shea
2021-02-12	0.70	Jordan M. Smith	Phone conversation and email correspondence with Hartley Bricks and Robert Berg regarding status and next steps;
2021-02-15	0.30	Darrell R. J. Daley	Reviewing parcel register; correspondence and enclosures to P. Shea re Schedule B of Declaration;
2021-02-16	4.40	Darrell R. J. Daley	Reviewing file; telephone attendance with H. Bricks, N. Lee and D. Miret; instructions to K. Fawcett re confirmations with C. Jung; correspondence to N. Lee re certificates; telephone attendance with R. Lupo re post-declaration agreements; telephone attendance with P. Shea and R. Lupo re lender consent to declaration, court order, and purchase agreements; reviewing vesting order re road widening; drafting proposed order re lender postponements to declaration;
2021-02-16	1.60	Kelly Fawcett	Revising disclosure statement re budget; revising Declaration re schedule D; email correspondence with City of Toronto re certificates required for conditions; email correspondences and telephone attendance with D. Daley re bylaws;
2021-02-16	1.10	Brian T Parker	coordinate pre-registration with Dario at LRO; consider Norman's 2018 note on lost city documents and approach city planner to waive addressing outstanding "notes" as part of final registration; check status of execution of Declaration Schedules with Norman; review registration instructions received from city planner
2021-02-16	1.00	Jordan M. Smith	Email correspondence and phone conversation with Robert Berg and team regarding strategy and next steps; drafting email to union counsel;
2021-02-17	0.30	Brian T Parker	check tax notice condition for explicit clearing instruction; internal coordination of document package to LRO/City

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2021-02-19	1.40	Darrell R. J. Daley	Correspondence and telephone attendance with R. Escayola re condominium document pandemic provisions; revising declaration; instructions to K. Fawcett; correspondence to D. Miret enclosing signed declaration for pre-approval submission;
2021-02-19	1.00	Rodrigue Escayola	Email exchange with D. Daley re changes/modifications to governing documents dealing with public health crisis; Modifications and suggested improvements of governing documents
2021-02-19	0.50	Kelly Fawcett	Further review of declaration; telephone attendance with D. Daley re same;

Total Fees for Professional Services \$44,714.00

DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable	\$12.42
Conference Call Expenses	\$18.20
Total Taxable Disbursements	<u>\$30.62</u>

Non-Taxable Costs

Corporate Searches - Agency	\$8.00
Total Non-Taxable Disbursements	<u>\$8.00</u>



February 25, 2021
INVOICE: 19566537

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$50,569.42 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

December 31, 2020
 INVOICE: 19534957

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

		HST (13.0%)
Fees for Professional Services	\$17,705.00	\$2,301.65
Total Fees	17,705.00	
Total Taxes	2,301.65	2,301.65
Total Invoice	20,006.65	
Please remit balance due:	In Canadian Dollars	\$20,006.65

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

December 31, 2020
 INVOICE: 19534957

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2020-11-16	0.50	Jordan M. Smith	Email correspondence with union counsel and Hartley Bricks regarding status and next steps; review of claim and instructing associate regarding drafting of Response;
2020-11-19	0.10	Jordan M. Smith	Email correspondence with union counsel regarding status and next steps;
2020-11-23	0.30	Patrick Shea	Communications with client
2020-11-25	0.30	Brian T Parker	check city web for file status; receive call from Committee on notice status and satisfactory notice posting
2020-11-30	0.60	Brian T Parker	speak with planning staff; read draft planning report
2020-11-30	0.80	Patrick Shea	Monitor hearing re licence transfer
2020-11-30	0.50	Jordan M. Smith	Working on draft Response;
2020-12-01	2.70	Cristina Borbely	Reviewed and analyzed served applications re unlawful reprisal and unfair labour practice; conducted research re updates to long-term care home visitor policies and directives; revised draft response accordingly;
2020-12-01	1.10	Brian T Parker	Read city planning staff comment to Committee; discuss with C. Chung; forward to H. Bricks; follow up with Committee planning on cut-off date for submissions re-forward Notice posting confirmation
2020-12-01	0.50	Patrick Shea	Engaged re communications with variance
2020-12-01	0.30	Jordan M. Smith	Reviewing new Applications and making notes regarding draft Response to same;
2020-12-02	0.40	Brian T Parker	coordinate support letters with H. Bricks; review dedicated web for public submissions
2020-12-02	0.60	Jordan M. Smith	Review of confirmation of filing and notice of hearing; finalizing draft response; email correspondence to Nancy Bosco and Hartley Bricks regarding next steps;
2020-12-03	0.20	Jordan M. Smith	Reviewing Notice of Mediation from the Labour Board and email correspondence with Hartley Bricks et al. regarding next steps;
2020-12-04	0.90	Patrick Shea	Engaged re OLRB hearing; internal communications
2020-12-04	0.40	Jordan M. Smith	Planning strategy and next steps;
2020-12-05	0.20	Jordan M. Smith	Email correspondence to Hartley Bricks and team regarding settlement strategy and upcoming mediation;
2020-12-06	0.10	Darrell R. J. Daley	Correspondence to H. Bricks; reviewing correspondence

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			received from P. Shea;
2020-12-07	1.20	Cristina Borbely	Implemented further revisions to response to applications re E. Yim; gathered documents referenced in response to ensure ready for filing;
2020-12-07	0.10	Darrell R. J. Daley	Correspondence with R. Lupo;
2020-12-07	1.50	Patrick Shea	Engaged re OLRB; communications re condo conversion and minor variance
2020-12-07	0.20	Jordan M. Smith	Updating draft response and review of correspondence from Hartley Bricks and team regarding comments on same;
2020-12-08	0.50	Darrell R. J. Daley	Telephone attendance with R. Lupo; correspondence to P. Shea;
2020-12-08	0.40	Rosa Lupo	Office discussion with D. Daley re: status of matter and documents;
2020-12-09	1.20	Cristina Borbely	Implemented further revisions to responses based on P. Shea's and H. Bricks' comments;
2020-12-09	0.60	Brian T Parker	check file, prep for hearing
2020-12-10	1.10	Cristina Borbely	Reviewed eight documents provided by H. Jung and revised response to E. Yim's applications accordingly;
2020-12-10	1.70	Brian T Parker	review complete materials; consider additional support; attend Committee of Adjustment hearing; post-meeting note to H, Bricks; call with city planning division on next steps
2020-12-10	1.10	Patrick Shea	Engaged re variance hearing; internal communications
2020-12-11	0.60	Cristina Borbely	Implemented further revisions to draft responses; coordinated compiling of documents to be attached to responses;
2020-12-11	0.20	Brian T Parker	review current conditions of draft approval
2020-12-11	0.50	Jordan M. Smith	Reviewing and finalizing Response forms and Schedule A;
2020-12-14	0.50	Cristina Borbely	Prepared for and attended phone call with H. Bricks, J. Smith, N. Bosco, R. Berg, and P. Shea regarding responses to E. Yim's applications to Ontario Labour Relations Board; implemented further revisions to responses;
2020-12-14	0.50	Brian T Parker	discuss concluding process going forward with planning staff; alert H. Bricks
2020-12-14	0.60	Jordan M. Smith	Phone conversation with Hartley Bricks; finalizing Response; preparing for upcoming mediation;
2020-12-15	1.50	Cristina Borbely	Drafted minutes of settlement and release for E. Yim's applications before the Ontario Labour Relations Board in preparation for mediation;
2020-12-15	0.70	Patrick Shea	Review document for OLRB; internal communications
2020-12-16	3.90	Jordan M. Smith	Preparing for and attending mediation;
2020-12-17	0.10	Cristina Borbely	Received instructions from J. Smith re research for cases declining to reinstate an employee as a remedy for an unfair labour practice or unlawful reprisal under section 50 of the



December 31, 2020
INVOICE: 19534957

			OHSA;
2020-12-18	0.20	Patrick Shea	Communications re arbitration
2020-12-21	0.60	Patrick Shea	Communications with client re license; external e-mails
2020-12-23	1.20	Brian T Parker	review draft condo conditions received from Avis; discuss next steps with Dario; review condo plan and remaining steps to registration with Dario; sdvise H. Bricks; speak with D. Daley on Declaration status
2020-12-24	1.50	Cristina Borbely	Conducted research regarding cases granting pay in lieu of reinstatement; identified seven relevant cases and read same; conducted further research regarding pay in lieu of reinstatement in unlawful reprisal and unfair labour practice applications specifically;
2020-12-30	3.30	Patrick Shea	Engaged re sale and OLRB; internal communications; external communications; further research re limitation periods and real property/fixtures

Total Fees for Professional Services

\$17,705.00

December 31, 2020
INVOICE: 19534957

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$20,006.65 CAD

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84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

November 30, 2020
 INVOICE: 19507614

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

		HST (13.0%)
Fees for Professional Services	\$13,611.50	\$1,769.50
Total Fees	13,611.50	
Total Taxes	1,769.50	1,769.50
Total Invoice	15,381.00	
Please remit balance due:	In Canadian Dollars	\$15,381.00

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November 30, 2020
 INVOICE: 19507614

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2020-10-21	0.20	Jordan M. Smith	Email correspondence with Patrick Shea and Union counsel regarding status and next steps;
2020-10-28	0.50	Brian T Parker	call with city transportation division to deflect application opposition
2020-10-30	0.60	Brian T Parker	speak with transportation services; alert H. Bricks to loading details required re: Committee Adjustment;
2020-11-02	0.60	Brian T Parker	receive information on loading operations; draft memo to transportation services; speak with property manager to clarify, all preparation towards hearing
2020-11-02	0.50	Patrick Shea	Prepare for and participate in internal discussion
2020-11-02	0.20	Jordan M. Smith	Reviewing file and correspondence with union counsel regarding settlement negotiations and next steps;
2020-11-03	0.80	Brian T Parker	review hearing notes and convert to formal position letter to committee; speak with property manager on loading/garbage operations at the property, internal/external; complete a draft submission to city transportation
2020-11-04	1.40	Brian T Parker	complete a submission to city transportation staff for position of support; conclude discussions with property manager; further work on position letter to Committee
2020-11-06	2.10	Brian T Parker	complete covering letter to Committee; forward to H. Bricks for final comment
2020-11-06	0.60	Patrick Shea	Prepare for and participate in call with P Cho
2020-11-09	0.70	Brian T Parker	finalize Committee letter and forward to city planning
2020-11-09	0.40	Brian T Parker	consider reply from transportation services; forward background hearing materials to Committee
2020-11-11	0.70	Brian T Parker	speak with planning and transportation services staff to frame each report to Committee
2020-11-12	1.30	Brian T Parker	coordinate statutory notice posting and concluding exhibits for December 10 hearing; speak with Committee on hearing protocol, and end dates for submission; speak with Pat and Hartley; check with planning division Oren Tamir on status on draft report to Committee
2020-11-13	0.50	Patrick Shea	Engaged re employee-related issues
2020-11-13	0.20	Jordan M. Smith	Email correspondence with Hartley Bricks and union counsel regarding offer to settle;

November 30, 2020
 INVOICE: 19507614

2020-11-16	0.30	Cristina Borbely	Reviewed documents re OLRB proceeding;
2020-11-16	0.40	Patrick Shea	Internal and external communications
2020-11-17	1.20	Cristina Borbely	Reviewed and analyzed draft applications in preparation of filing response;
2020-11-17	0.30	Brian T Parker	forward photo exhibits to Committee for December 10 hearing
2020-11-19	1.80	Cristina Borbely	Reviewed documents in preparation of drafting response; conducted research re measures imposed on long term care homes during the COVID019 pandemic;
2020-11-19	1.20	Brian T Parker	finalize cover letter to Committee; forward other background planning documents to Catherine Chung; check city hearing portal for status; speak with H. Bricks on 90 vs 91 units
2020-11-20	3.80	Cristina Borbely	Reviewed documents and drafted response to applications re E. Yim;
2020-11-20	1.40	Brian T Parker	back and forth fiscussion with H. Bricks and C. Chung to iron out history of PH5/PH7; coordinate compressing of photo evidence and forward again to Committee caseworker
2020-11-21	1.90	Cristina Borbely	Drafted response to application re E. Yim;
2020-11-23	3.30	Cristina Borbely	Drafted response to applications re E. Yim;
2020-11-23	0.60	Brian T Parker	modify cover letter based on discussion with city planning
2020-11-24	1.80	Brian T Parker	Correspond with Councillor Matlow on support for Committee Adjustment approval; cover note and cover letter - forward; correrrspnd with Committee caseworker; submit documents for hearing on December 10; discuss cver letter in detail with caseworker; discuss transportation position with transportation planner; receive its formal comment; forward to H. Bricks; engage Hartley for sign posting verification; forward Notice posting confirmation to Committee; forward cover letter to city planning staff; request timing of release of comment; update H. Bricks

Total Fees for Professional Services

\$13,611.50

November 30, 2020
INVOICE: 19507614

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$15,381.00 CAD

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

October 28, 2020
 INVOICE: 19485724

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

		HST (13.0%)
Fees for Professional Services	\$9,542.00	\$1,240.46
Total Fees	9,542.00	
Total Taxes	1,240.46	1,240.46
Total Invoice	10,782.46	
Please remit balance due:	In Canadian Dollars	\$10,782.46

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October 28, 2020
INVOICE: 19485724

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2020-09-28	0.50	Patrick Shea	Engaged re union issues
2020-09-29	1.20	Patrick Shea	Engaged re nursing home
2020-09-30	0.70	Patrick Shea	Update call with client
2020-10-05	2.20	Brian T Parker	read draft application to court; research dates for accuracy and forward recommended edits to P. Shea
2020-10-05	1.20	Patrick Shea	Communications with client
2020-10-05	0.70	Christopher Stanek	Reviewed draft report of the Receiver; provided comments to P. Shea;
2020-10-06	1.70	Patrick Shea	Engaged re Motion to increase charge
2020-10-07	0.40	Brian T Parker	call to city committee to expedite; send mail requesting virtual hearing
2020-10-08	0.20	Brian T Parker	receive call from Committee; discuss hearing dates
2020-10-13	1.70	Brian T Parker	prepare planning/hearing notes for November 27th hearing
2020-10-13	0.20	Patrick Shea	E-mail communications
2020-10-15	3.10	Brian T Parker	complete a draft of speaking notes for November hearing; review all background contributing documents; forward to H. Bricks for comment
2020-10-19	0.30	Brian T Parker	update speaking notes based on H. Bricks input
2020-10-20	0.40	Brian T Parker	revise/complete speaking notes for hearing

Total Fees for Professional Services

\$9,542.00

October 28, 2020
INVOICE: 19485724

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$10,782.46 CAD

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160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

September 30, 2020
 INVOICE: 19469046

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

		HST (13.0%)
Fees for Professional Services	\$12,558.00	\$1,632.54
Total Fees	12,558.00	
Total Taxes	1,632.54	1,632.54
Total Invoice	14,190.54	
Please remit balance due:	In Canadian Dollars	\$14,190.54

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September 30, 2020
 INVOICE: 19469046

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2020-08-04	0.20	Brian T Parker	memo to city transportation staff for meeting
2020-08-05	0.60	Brian T Parker	Reach out to Catherine Chung on timing for amended plan approval; email Catherine with particulars/position on amendment
2020-08-07	0.10	Christopher Stanek	Received and reviewed correspondence re further submissions;
2020-08-10	0.20	Neena P.A. Gupta	Receipt and review of UFCW unfair labour practices grievance;
2020-08-10	0.30	Patrick Shea	Engaged re employee dismissal
2020-08-11	1.60	Patrick Shea	Engaged re Divisional Court matters
2020-08-11	0.20	Christopher Stanek	Received and reviewed correspondence from various counsel re further submissions to Divisional Court;
2020-08-13	2.70	Patrick Shea	Submission to Div Court re OLRB appeal
2020-08-18	2.10	Patrick Shea	Engaged re Div Crt submission
2020-08-19	0.70	Patrick Shea	Prepare for and participate in conference call re OLRB applications by union
2020-08-24	1.40	Brian T Parker	lengthy conference call with Robert Lee, city transportation division; settle staff's position not to object; provide update email to Oren Tamir; review city portol for current Variance application details; call Committee to coordinate R. Lee as the application reviewer
2020-08-25	0.30	Brian T Parker	update memo to H. Bricks; consider planning reply from reply Oren Tamir
2020-08-26	0.30	Brian T Parker	detailed discussion with Catherine Chung on amending language for incorporation into revised condominium approval
2020-08-26	2.10	Patrick Shea	Engaged re City of Toronto; engaged re OLRB employee applications; engaged re Div Crt submission
2020-08-31	0.70	Patrick Shea	Finalize submission
2020-09-08	0.40	Brian T Parker	review draft housing condition language on extending tenant notice for vacant possession; speak with planning staff on this and other amended conditions of condominium and amended approval timing
2020-09-10	0.20	Brian T Parker	update call with Catherine Chung on condominium amendment approval status

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September 30, 2020
 INVOICE: 19469046

2020-09-11	1.30	Patrick Shea	Receive and review submissions by OLRB and Union; follow-up
2020-09-11	0.30	Christopher Stanek	Received and reviewed correspondence from OLRB re Vavilov submission;
2020-09-14	0.20	Brian T Parker	speak with city planning on final condominium amendment status; call to Committee on anticipated hearing timing
2020-09-14	0.30	Patrick Shea	Communications re submissions
2020-09-14	0.30	Christopher Stanek	Received and reviewed correspondence from Divisional Court re Vavilov submission; received an reviewed correspondence from D. Wray; correspondence to/from P. Shea;
2020-09-18	0.50	Brian T Parker	review city portal on application status; review application as submitted and requested variances; call Committee and send email requesting status; engage city planner on status of condominium amendment approval
2020-09-23	0.40	Patrick Shea	Updates re City of Toronto and COVID
2020-09-24	0.20	Brian T Parker	update P. Shea on process/timing; call to H. Bricks
2020-09-24	0.20	Brian T Parker	update H. Bricks on process/timing
2020-09-25	0.50	Jordan M. Smith	Phone conversation with union counsel regarding potential Unfair Labour Practice and planning next steps;
2020-09-28	0.30	Brian T Parker	speak with Oren Tamir and Robert Lee on Committee comment status; speak with Committee on planner assigned

Total Fees for Professional Services

\$12,558.00



September 30, 2020

INVOICE: 19469046

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Client: 204696 Deloitte Restructuring Inc.
 Matter: T988324
 RE: Receivership of Rose of Sharon (Ontario) Retirement Community
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 Amount Due: \$14,190.54 CAD

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TRANSIT NUMBER:

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BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
 160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

July 30, 2020
 INVOICE: 19436995

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

		HST (13.0%)
Fees for Professional Services	\$25,458.00	\$3,309.54
Disbursements (Taxable)	10.23	
Total Disbursements	10.23	1.33
Total Fees and Disbursements	25,468.23	
Total Taxes	3,310.87	3,310.87
Total Invoice	28,779.10	
Please remit balance due:	In Canadian Dollars	\$28,779.10

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July 30, 2020
 INVOICE: 19436995

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2020-04-24	0.20	Patrick Shea	Communications re City of Toronto
2020-04-27	0.40	Brian T Parker	Deal with building staff to accept application submission and accept fee payment; Speak with H. Bricks;
2020-04-27	0.30	Brian T Parker	Engaging city of Toronto Committee of Adjustment for status summary of hearing resumption; forward to H. Bricks
2020-04-28	0.40	Patrick Shea	Engaged re purchaser-related issues
2020-05-01	0.20	Brian T Parker	Engage F. Stirpe on timing and push for support of condo registration in advance of Committee hearing;
2020-05-01	0.20	Brian T Parker	Call to Oren Tamir to expedite zoning review; check Committee web for Covid update on Committee process
2020-05-01	0.60	Patrick Shea	Engaged re class action against purchaser
2020-05-05	0.20	Brian T Parker	Calls to city building and planning divisions on zoning status;
2020-05-06	0.20	Patrick Shea	E-mail exchanges with H Bricks
2020-05-07	0.40	Brian T Parker	Speak with Fran k Stirpe on status; speak with city admin on fee payment status; email to Stirpe on timing and relay/forward to H. Bricks
2020-05-08	0.20	Brian T Parker	Update status memo to H. Bricks
2020-05-11	1.40	Patrick Shea	Engaged re agreement with hospitals; review Emergency Order; external communications
2020-05-12	1.10	Patrick Shea	Engaged re operations and proposed agreement with hospitals
2020-05-14	0.50	Patrick Shea	Discussion with H Bricks
2020-05-15	1.60	Brian T Parker	Review in detail, Zoning Report received; back and forth email exchange with H. Bricks/P. Shea; detailed review of city's parent bylaw 569-2013 to substantiate added variances
2020-05-16	0.70	Patrick Shea	Engaged re City of Toronto and variance; internal communications
2020-05-19	0.60	Brian T Parker	prepare a summary memorandum to city planning director, Oren Tamir on request for Variance support and meeting
2020-05-20	1.20	Brian T Parker	Detailed discussion with Oren Tamir on Variance support; discuss same with H. Bricks and application step/timing going forward; reply to Norman (NLA) on approach to potential Code compliance issue
2020-05-21	2.40	Brian T Parker	Prepare Committee of Adjustment application; coordinate

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 Errors and omissions excluded

			internally; detailed discussion with architect to update; pull together supporting survey; Zoning Review; complete necessary application form; check with the Committee of Adjustment on Covid submission protocol
2020-05-22	1.70	Brian T Parker	Amend application form; read Planning Act Section 45(2) on Committee powers to approve a similar use; work with M. Alexander remotely to complete and execute Form; forward to H. Bricks for Authorization; draft cover letter to Committee; check with Anita McLeod on timing and virtual hearing protocol
2020-05-22	0.60	Patrick Shea	Engaged re City of Toronto variance; engaged re employee termination
2020-05-26	0.40	Jonathan Minnes	Attending call with Brian re minor variance issues re s. 45(1.3) of the Planning Act;
2020-05-26	1.40	Brian T Parker	Speak with H. Bricks; speak internally; revise application for Minor Variance
2020-05-26	0.70	Patrick Shea	Engaged re terminations without cause of employee; internal and external communications
2020-05-27	0.50	Neena P.A. Gupta	Telephone call with Patrick Shea, Hartley Bricks and Nancy Bosco regarding Mrs. Yim;
2020-05-27	0.40	Brian T Parker	File Minor Variance Application with Committee of Adjustment; prepare brief covering memo
2020-05-27	1.50	Patrick Shea	Prepare for and participate in telephone conference re employee termination; follow-up
2020-05-28	0.40	Neena P.A. Gupta	Review of additional information from Helen Jung/Nancy Bosco;
2020-05-28	0.20	Brian T Parker	Check status for application fee payment with Committee
2020-05-28	1.30	Patrick Shea	Telephone call with client; engaged re employee issues; engaged re City
2020-05-29	1.20	Neena P.A. Gupta	Lengthy discussion with Nancy Bosco and Helen Jung regarding Mrs. Yim ;
2020-05-31	0.30	Patrick Shea	E-mail exchanges; consider issues re COVID and purchaser
2020-06-01	0.50	Neena P.A. Gupta	Email to Patrick Shea regarding termination of "lead" unionized employee; email to Jordan Smith;
2020-06-01	0.50	Patrick Shea	Engaged re inquiry by CIBC; e-mail with client
2020-06-01	0.50	Jordan M. Smith	Reviewing background materials, considering issues and phone conversation with Patrick Shea regarding potential employee termination;
2020-06-05	0.40	Neena P.A. Gupta	Review of proposed termination of "lead" union organizers who is no longer on roster during COVID 19, having chosen different place of business;
2020-06-05	0.40	Brian T Parker	Confirm Covid review and proceeding process and time with Committee; calls to Brian Lee at the city's transportation division to settle any issue of parking deficiency

July 30, 2020
 INVOICE: 19436995

2020-06-05	2.10	Patrick Shea	Engaged re employee situation; engage re City of Toronto; internal and external communications
2020-06-05	0.20	Jordan M. Smith	Phone conversation with Patrick Shea regarding background and next steps in respect of potential employee termination;
2020-06-08	0.20	Neena P.A. Gupta	Review of draft prepared by client;
2020-06-09	1.00	Neena P.A. Gupta	Attend call and revise letter;
2020-06-09	1.30	Patrick Shea	Engaged re employee situation
2020-06-09	0.80	Jordan M. Smith	Reviewing employee discipline file; attending conference call regarding employee termination; reviewing and revising termination letter;
2020-06-11	0.40	Brian T Parker	Read Covid protocol for Committee hearings; call with Anita McLeod, Committee chair; call to Oren Tamir and Brian Lee, city transportation division
2020-06-12	0.20	Brian T Parker	Further calls to city transportation division; coordinate update meeting with H. Bricks
2020-06-12	0.10	Patrick Shea	E-mail re extensions
2020-06-15	0.90	Brian T Parker	Review previous traffic study; memo to Committee requesting expedited date and timing; coordinate conference call with H. Bricks
2020-06-16	0.20	Patrick Shea	Communications re employee termination
2020-06-17	0.90	Brian T Parker	Complete review of previous transportation report; draft into memo to Robert Lee, City Transportation Director to settle new parking variance request; forward to Robert
2020-06-18	1.10	Brian T Parker	Attend conference call with team members; discuss process update
2020-07-08	0.50	Brian T Parker	Speak with Oren Tamir; email to city planning staff to organize meeting to allow registration prior to Variance process completion
2020-07-09	0.20	Brian T Parker	Check current application backlog with A. McLeod at Committee
2020-07-13	0.20	Brian T Parker	Reply to City planning on meeting timing; consult with H. Bricks
2020-07-14	0.40	Brian T Parker	Consult with Oren Tamir on meeting objectives; status memo to P. Shea and H. Bricks
2020-07-15	0.80	Brian T Parker	Review draft plan condition; review amendment to cover off city housing dept. ask; check application status with A. McLeod; prep for conference call with city planning staff
2020-07-17	1.50	Brian T Parker	Pre-conference call with C. Chung; discuss upshot on our request to register condo in advance of zoning correction process; update H. Bricks; attend conference call with O. Tamir, C. Chung and H. Bricks; post-call with H. Bricks;
2020-07-20	1.20	Brian T Parker	Calls to city planning for condo amendment issuance; re-draft status memo received from H. Bricks

Terms: payment due within 30 days of invoice date
 Interest at the rate of 0.5% per annum will be charged on all amounts not paid within 30 days of invoice date
 Errors and omissions excluded



July 30, 2020

INVOICE: 19436995

2020-07-27 0.30 Brian T Parker Reach out again with Robert Lee; re-submit backup
transportation impact study

Total Fees for Professional Services \$25,458.00

DISBURSEMENTS

Taxable Costs

Conference Call Expenses \$10.23

Total Taxable Disbursements \$10.23

July 30, 2020
INVOICE: 19436995

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$28,779.10 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

April 29, 2020
 INVOICE: 19386815

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

		HST (13.0%)
Fees for Professional Services	\$26,773.00	\$3,480.49
Disbursements (Taxable)	<u>176.14</u>	
Total Disbursements	176.14	22.90
Total Fees and Disbursements	26,949.14	
Total Taxes	3,503.39	3,503.39
Total Invoice	30,452.53	
Please remit balance due:	In Canadian Dollars	\$30,452.53

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. Note that our bank moved in November 2019 so please ensure your records include our new bank address and transit number

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

April 29, 2020
 INVOICE: 19386815

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2020-01-09	0.70	Brian T Parker	Update discussion with city zoning on status and assigned examiner; speak with examiner with background; status memo update to H. Bricks
2020-01-09	0.40	Patrick Shea	External communications
2020-01-11	1.20	Patrick Shea	Engaged re matters relations to City
2020-01-13	0.30	Brian T Parker	Further prompting city for response to request for meeting on Agreement Instrument
2020-01-14	0.20	Brian T Parker	Reply to City on meeting question; call city zoning team on review status; advise Patrick/Hartley
2020-01-14	1.40	Patrick Shea	Engaged re Vesting Order
2020-01-15	0.20	Darrell R. J. Daley	Receiving voicemail from D. Sheldon; correspondence to H. Bricks re same;
2020-01-17	0.10	Darrell R. J. Daley	Receiving voicemail from D. Sheldon; correspondence to H. Bricks re same;
2020-01-20	1.10	Brian T Parker	Track down status of Zoning review; calls to city staff - Tony Darpino Frank Stirpe, Peter Raynes Tamir McHail and compile memorandum and forward for status update
2020-01-23	1.20	Brian T Parker	Review reply from City zoning; review plans submitted; call councillor's office; respond to zoning reply; forward to Patrick/Hartley
2020-01-24	0.40	Brian T Parker	Engage Councillor's office for meeting; update H. Bricks, P. Shea
2020-01-27	0.70	Brian T Parker	Speak with councillors office for intervention in process; prepare chronology of delays in advance of meeting with Councillor Matlow
2020-01-27	0.50	Patrick Shea	Engaged re issues with City of Toronto
2020-01-29	0.60	Brian T Parker	Calls to Councillor's office; memo to Councillor Matlow requesting meeting
2020-01-31	0.30	Brian T Parker	Follow up with Councillor's office; update P. Shea, H. Bricks
2020-02-05	0.80	Brian T Parker	Detailed discussion with Councillors Office (Denise) for immediate attention' review complete facts
2020-02-06	0.30	Brian T Parker	Report to H. Bricks on councillor's conference call
2020-02-07	0.40	Patrick Shea	Engaged re City of Toronto
2020-02-10	0.20	Brian T Parker	Engage Councillor's office further

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April 29, 2020
 INVOICE: 19386815

2020-02-12	0.20	Brian T Parker	Call/mail city councillor
2020-02-12	0.20	Patrick Shea	Internal Communications
2020-02-13	0.30	Brian T Parker	Consider Councillor's reply; check city's online development portal for condo/PPR updates; internal prompt to Patrick
2020-02-14	0.40	Patrick Shea	Internal communications
2020-02-14	0.20	Patrick Shea	Internal communications
2020-02-24	0.20	Brian T Parker	Check Councillor's office for update
2020-02-25	0.80	Brian T Parker	Review chronology; draft memo to city's zoning supervisor; update call with H. Bricks/P Shea
2020-02-26	0.40	Brian T Parker	Internal discussion with P. Shea on next steps; receive call from zoning supervisor; discuss meeting; call to H. Bricks
2020-02-26	1.50	Brian T Parker	Review memo from City zoning examiner; Review current architectural plan set; review City Legal position; provide responding note to building division manager
2020-02-28	0.40	Brian T Parker	Detailed discussion with zoning supervisor to compel zoning review completion; speak with P. Shea; update memo to H. Bricks
2020-03-02	0.30	Brian T Parker	Speak with zoning supervisor; update P. Shea
2020-03-03	0.30	Brian T Parker	Forward zoning supervisor remarks; internal update with P. Shea
2020-03-03	1.30	Patrick Shea	Engaged re issues with City; internal communications
2020-03-04	3.30	Brian T Parker	Review City Building's draft Zoning Report on as-built condition; review zoning bylaw, check definitions; review as-built plans in detail to address city's position on non-compliance; to a number of calls throughout the day to Yomi Rennaiye to interpret plans and calculation of spaces. To prepare and submit a responding memo to City's zoning examiner; discuss potential with Yomi for required revisions to closed out permits; alert Pat Shea/H. Bricks; provide Yomi with direction for back-up plan revision for city submission
2020-03-05	1.30	Brian T Parker	Conference call with H. Bricks on Zoning Review draft Notice; speak with city supervisor, Frank Stirpe
2020-03-05	1.50	Patrick Shea	Prepare for and participate in conference call
2020-03-06	1.20	Brian T Parker	Review site-specific zoning; discuss amendment to PPR with Frank Shirpe, Building Division; memo to Frank clarifying request; update H. Bricks
2020-03-06	0.10	Patrick Shea	E-mail re extensions of settlement
2020-03-11	0.20	Brian T Parker	Call to architect for status; call to city building for position on finalizing PPR
2020-03-12	0.50	Brian T Parker	Detailed discussion with Oren Tamir in advance of his internal meeting with city staff
2020-03-13	1.40	Brian T Parker	Detailed discussion with Oren Tamir and anticipated concluding process; reporting memo to H. Bricks/P. Shea

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April 29, 2020
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2020-03-13	0.60	Patrick Shea	Engaged re AVO
2020-03-16	0.40	Brian T Parker	Calls to Frank Stirpe to settle the Zoning Notice changes required including the use variance; confirming note to Frank on intentions
2020-03-16	0.90	Patrick Shea	Engaged re AVO
2020-03-18	0.50	Patrick Shea	Internal e-mails and confirmation of status of work with the City
2020-03-24	1.80	Brian T Parker	Review Yomi plans in detail; speak with Yomi to clarify; amend table portion of submission; speak with zoning supervisor; provide covering note and submit backup for revised Zoning Notice
2020-03-26	0.90	Brian T Parker	Send detailed documentation to Frank Stirpe to support amended Zoning Notice; ca;; Yomi for clarification on gfa entitled exemption
2020-03-30	0.30	Brian T Parker	Further attempts to reach city building/planning staff
2020-04-01	0.20	Brian T Parker	Check process status with city's building division; call to Oren Tamir
2020-04-01	0.30	Patrick Shea	Communications with client re COVID-19
2020-04-03	0.60	Brian T Parker	Update H. Bricks on process; calls to F. Stirpe and O. Tamir; reply note to P. Shea
2020-04-03	0.20	Patrick Shea	E-mail exchanges
2020-04-07	0.40	Patrick Shea	Communications re transfer of unit
2020-04-08	0.20	Brian T Parker	Coordinate further revisions with Zoning Certificate with city building staff
2020-04-09	0.20	Darrell R. J. Daley	Reviewing correspondence received from D. Sheldon; correspondence with R. Lupo and P. Shea; correspondence to H. Bricks and D. Sheldon;
2020-04-09	0.20	Brian T Parker	Engage Frank Stirpe on finalizing Zoning Certificate
2020-04-09	0.20	Patrick Shea	Internal communications
2020-04-10	0.10	Patrick Shea	Internal communications
2020-04-15	1.20	Patrick Shea	Prepare materials for request to re-sign AVO; discussions re progress with City of Toronto; follow-up re COVID; communications with client
2020-04-16	0.50	Patrick Shea	Engaged re getting order entered
2020-04-17	1.20	Brian T Parker	Exchange process comments with city building staff on PPR re-submission; compile new submission materials; speak with Yomi in this regard to verify amended and final plans dated March, 2020 for re-submission; internal coordination to complete re-submission with M. Alexander.
2020-04-20	1.30	Brian T Parker	review, compile and file with cover note, final PPR submission to Toronto building staff
2020-04-20	0.30	Patrick Shea	Communications re City of Toronto



April 29, 2020
INVOICE: 19386815

2020-04-21	0.20	Brian T Parker	Respond to Frank Stirpe on processing timing on concluding zoning review
2020-04-21	0.80	Patrick Shea	Engaged re City of Toronto
2020-04-23	0.50	Patrick Shea	Engaged re COVID and City of Toronto
2020-04-24	0.50	Brian T Parker	Detailed discussion with F. Stirpe, city building division on activating final zoning review; coordinate with H. Bricks; review submission on item zoning specifics left for zoning examiner to complete

Total Fees for Professional Services \$26,773.00

DISBURSEMENTS

Taxable Costs

Copying		\$55.25
Binding		\$11.00
Courier		\$10.89
2020-02-20	Process Servers	\$99.00
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 95085;	
	DATE: 02/20/2020 - T988324 - Court File re: People Trust vs. Rose of Sharon - P. Shea	
	Total Taxable Disbursements	<u>\$176.14</u>

April 29, 2020
INVOICE: 19386815

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$30,452.53 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

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

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

December 31, 2019
 INVOICE: 19324211

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

		HST (13.0%)
Fees for Professional Services	\$60,881.50	\$7,914.60
Disbursements (Taxable)	1,619.99	
Disbursements (Non-Taxable)	<u>640.00</u>	
Total Disbursements	2,259.99	210.59
Total Fees and Disbursements	63,141.49	
Total Taxes	8,125.19	8,125.19
Total Invoice	71,266.68	
Please remit balance due:	In Canadian Dollars	\$71,266.68

Important Notice: Please Read

If you pay our invoices by wire transfer or electronic funds transfer (EFT), this applies to you.

On Monday November 18, 2019, our bank is moving and therefore our banking information is changing. Effective Monday November 18, 2019, please amend your records for our new bank address and transit number:

Bank address: 84 Bank Street, Ottawa, ON K1P 5N4, Transit number: 0010-00186

If you have any questions, please contact payments.ca@gowlingwlg.com

The complete banking details can be found on the remittance copy (last page) of this invoice.

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

December 31, 2019
 INVOICE: 19324211

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-10-15	5.00	Patrick Shea	Engaged re OLRB appeal
2019-10-16	5.30	Patrick Shea	Internal conference call; engaged; external conference call; engaged re factum
2019-10-22	3.20	Katherine Yurkovich	Revised reply factum for P. Shea;
2019-10-23	0.50	Brian T Parker	Calls internally, to city legal staff and to Hartley with project status update
2019-10-24	0.20	Brian T Parker	Reply to Hartley on status
2019-10-28	0.40	Brian T Parker	Coordinating next steps with city legal; calls with H. Bricks, P. Shea
2019-10-29	0.60	Brian T Parker	Compare permit vs. as-built for gfa discrepancy; discuss with Hartley/Yomi; forward 2007 permit drawings to Hartley
2019-10-29	0.30	Brian T Parker	Coordinate digital copy of 2007 Permit approved plan set for H. Bricks; speak with architect
2019-10-30	0.40	Brian T Parker	Detailed discussion with architect's office (Yomi) on gfa discrepancy
2019-11-05	0.50	Brian T Parker	Internal update with P. Shea; draft and forward status reporting request to city's planning division
2019-11-11	0.30	Emily Hayes	Prepared and submitted motion confirmation form.
2019-11-12	0.30	Brian T Parker	Speak with Hartley on status; reach out to Oren Tamir
2019-11-13	2.00	Lara Friedman	Engaged in meeting with Emily and drafted cost outline
2019-11-13	2.20	Emily Hayes	Drafted submissions for costs outline; reviewed and revised draft costs outline prepared by L. Friedman.
2019-11-13	4.80	Patrick Shea	Engaged re OLRB appeal
2019-11-13	0.20	Christopher Stanek	Discussion with E. Hayes re motion to strike defence;
2019-11-14	1.00	Emily Hayes	Prepared for motion to strike defence of Mikal-Calladan.
2019-11-14	0.30	Brian T Parker	Source out contact information for Councillor Matlow
2019-11-14	5.10	Patrick Shea	Prepare for Divisional Court
2019-11-15	3.30	Emily Hayes	Prepared for motion to strike defence of Mikal-Calladan; attended at motion to strike defence of Mikal-Calladan.
2019-11-15	6.20	Patrick Shea	Engaged re preparation for OLRB appeal
2019-11-15	1.10	Christopher Stanek	Review of material for Divisional Court appeal;
2019-11-17	8.50	Patrick Shea	Prepare for hearing

December 31, 2019
 INVOICE: 19324211

2019-11-18	6.50	Patrick Shea	Prepare for and attend Divisional Court Hearing
2019-11-18	5.20	Christopher Stanek	Preparation for and attendance at Divisional Court re appeal of OLRB Decision;
2019-11-19	0.50	Emily Hayes	Conducted research on conducting default judgement motion in writing.
2019-11-19	1.30	Chris Nichols	Attend court; have order issued and entered;
2019-11-20	1.30	Chris Nichols	Attend court; file service re striking order;
2019-11-20	0.60	Brian T Parker	Back and forth discussions with P. Shea, H. Bricks on status; follow up calls further to C. Jung and O. Tamir
2019-11-21	0.40	Emily Hayes	Gathered documents to note defendant in default.
2019-11-21	0.20	Brian T Parker	Note to H. Bricks on question of engaging Councillor
2019-11-21	2.10	Patrick Shea	Engaged re issues with City, OLRB appeal
2019-11-25	2.00	Emily Hayes	Conducted research on default judgement in writing; meeting with C. Stanek regarding next steps.
2019-11-25	1.10	Brian T Parker	Review portion of City planning; review previous Application for Project Review; pull 2019 Forms for Minor Variance and Project Review; obtain plan of survey;
2019-11-25	0.20	Christopher Stanek	Discussion with E. Hayes re noting Mikal-Calladan in default;
2019-11-26	0.80	Emily Hayes	Provided update to C. Stanek regarding default judgement and noting in default.
2019-11-26	1.30	Chris Nichols	Attend court to note default re striking order;
2019-11-26	4.40	Brian T Parker	Conference call with H. Bricks and P. Shea to review city position and decide next steps; to drafting and distributing a memorandum recommending next steps; to drafting a complete submission for Zoning Report to City's Building Department; to forward as-built plans to Hartley for verification
2019-11-26	0.30	Christopher Stanek	Received and reviewed correspondence from E. Hayes re noting Mikal-Calladan in default; e-mail to client re seeking instructions;
2019-12-05	0.30	Brian T Parker	Review notes; call Amanda Hill/email Amanda Hill, city legal on status.
2019-12-09	3.10	Brian T Parker	Prepare chronology of events since filing for condo amendment approval; draft email to City's Director of legal, Brian Haley, requesting intervention in process to expedite; detailed discussion with architect to revise plans for 2nd PPR submission
2019-12-11	2.80	Brian T Parker	Detailed discussions with Avis survey and with Yomi to coordinate PPR submission with existing condo plan amendment plans; review updated as built plans for PPR; forward to H. Bricks for final review/comment; finalize PPR request form and file online for PPR
2019-12-12	0.20	Brian T Parker	Reply to city position on PPR request; engage H. Bricks



December 31, 2019
INVOICE: 19324211

2019-12-12	6.40	Patrick Shea	Engaged re approval of sale transaction
2019-12-13	1.20	Patrick Shea	Engaged re materials for Motion re sale
2019-12-16	1.30	Brian T Parker	Detailed discussion with building staff and Committee of Adjustment on PPR process; discuss Section 45(9.1) Agreement with Brian Haley, city legal; forward PPR submission package to city planning staff; reply memo and Amanda Hill requesting meeting to discuss draft terms of Section 45 Agreement
2019-12-16	1.70	Patrick Shea	Prepare for hearing re vesting
2019-12-17	2.80	Patrick Shea	Prepare for and attend at Court re vesting order; follow-up; internal communications
2019-12-18	0.60	Brian T Parker	Review current potion received from Amanda Hill; request meeting; review draft Condo Agreement
2019-12-18	1.60	Patrick Shea	Review city conditions and internal discussion
2019-12-19	0.60	Patrick Shea	Consider agreement from City

Total Fees for Professional Services

\$60,881.50

December 31, 2019
 INVOICE: 19324211

DISBURSEMENTS

Taxable Costs

Copying		\$865.50
Scanning Service		\$73.00
Binding		\$43.95
Courier		\$19.28
Office Supplies & Corporate Records		\$15.45
Conference Call Expenses		\$3.97
Courthouse Photocopying		\$78.00
2019-10-10	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 158123; DATE: 10/15/2019 - T988324 - To attempt service at 6 Wilmont Court, Markham, Mileage, To prepare affidavit of attempt & To make copies - C. Prophet	\$133.00
2019-10-29	Agent Fees - Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 158471; DATE: 10/31/2019 - T988324 - To file motion record, factum, book of authorities, draft order & affidavit of service - C. Prophet	\$57.00
2019-11-17	Meal Expense VENDOR: Shea, Patrick INVOICE#: 3904139601062205 DATE: 12/31/2019 Shea, Patrick, Dinner at Pusateri's- prepping for Court 11/17/19	\$40.84
2019-11-25	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 93556; DATE: 11/25/2019 - T988324 - Attempted to file at Divisional Court - P. Shea	\$110.00
2019-11-25	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 93557; DATE: 11/25/2019 - T988324 - Divisional Court Filing - Letter - P. Shea	\$70.00
2019-12-31	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 94282; DATE: 12/31/2019 - T988324 - Commercial court filing motion record - P. Shea	\$110.00
	Total Taxable Disbursements	<u>\$1,619.99</u>

Non-Taxable Costs

2019-10-29	Agent Fees - Non-Taxable VENDOR: ProFile Legal Services Inc.; INVOICE#: 158471; DATE: 10/31/2019 - T988324 - Disbursement - C. Prophet	\$320.00
2019-12-31	Court Filing Fees - Non Taxable VENDOR: Reliable Process Servers Inc.; INVOICE#: 94282; DATE: 12/31/2019 - T988324 - Court Filing Fee - P. Shea	\$320.00



December 31, 2019
INVOICE: 19324211

Total Non-Taxable Disbursements

\$640.00

December 31, 2019
INVOICE: 19324211

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$71,266.68 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

October 29, 2019
 INVOICE: 19262574

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

		HST (13.0%)
Fees for Professional Services	\$13,920.00	\$1,809.60
Disbursements (Taxable)	10.49	
Disbursements (Non-Taxable)	<u>328.00</u>	
Total Disbursements	338.49	1.36
Total Fees and Disbursements	14,258.49	
Total Taxes	1,810.96	1,810.96
Total Invoice	16,069.45	
Please remit balance due:	In Canadian Dollars	\$16,069.45

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

October 29, 2019
 INVOICE: 19262574

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-09-09	0.60	Patrick Shea	Prepare for meeting with City; telephone conference with CMHC
2019-09-10	6.20	Patrick Shea	Reply Factum for OLRB appeal;
2019-09-11	4.10	Patrick Shea	Prepare for and attend meeting with City
2019-09-30	0.10	Darrell R. J. Daley	Reviewing correspondence received from T. Katz; correspondence to H. Bricks re same;
2019-10-01	1.20	Brian T Parker	Call to Hartley on status of review; further calls to architect on likelihood of reduced solarium sizes accounting for gfa excess; provide options going forward with city on remaining issues
2019-10-02	0.20	Darrell R. J. Daley	Telephone attendance with T. Katz re extension of timeline in section 4.3 of agreement of purchase and sale; correspondence with H. Bricks; email correspondence with T. Katz;
2019-10-02	0.30	Emily Hayes	Reviewed and revised motion to strike motion record.
2019-10-02	0.10	Christopher Stanek	Discussion with E. Hayes re motion;
2019-10-03	3.60	Elie Laskin	Researched case law and drafted case charts on rule 15.04(7) for E. Hayes in support of motion to strike statement of defense;
2019-10-04	0.80	Elie Laskin	Further drafted case chart;
2019-10-09	0.20	Darrell R. J. Daley	Reviewing correspondence received from T. Katz; correspondence to P. Shea, H. Bricks and B. Parker; reviewing correspondence received from P. Shea and B. Parker;
2019-10-09	2.30	Emily Hayes	Reviewed and revised Notice of Motion and Affidavit for Motion to Strike Defence of Mikal-Calladan Construction Inc.
2019-10-09	0.10	Hayley Roberts	Obtaining a Corporate Profile report for Mikal-Calladan Construction Inc.;
2019-10-10	0.20	Darrell R. J. Daley	Correspondence with T. Katz re amendment to purchase agreement; correspondence to R. Lupo and B. Parker;
2019-10-10	4.30	Emily Hayes	Drafted factum for Motion to Strike Defence of Mikal-Calladan Construction Inc.
2019-10-11	1.30	Chris Nichols	Attend court; file notice of motion;
2019-10-15	2.00	Elie Laskin	Drafted motion record;
2019-10-16	1.30	Brian T Parker	Conference call with H. Bricks on settling amenity space and

October 29, 2019
 INVOICE: 19262574

2019-10-18	0.20	Darrell R. J. Daley	gfa items and further approach to city legal; request update from Rodney Gill; Reviewing correspondence received from D. Sheldon; correspondence to H. Bricks; reviewing correspondence received from T. Katz;
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Total Fees for Professional Services	<u>\$13,920.00</u>
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DISBURSEMENTS

Taxable Costs

Corporate Searches - Taxable	\$10.49
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Total Taxable Disbursements	<u>\$10.49</u>
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Non-Taxable Costs

Corporate Searches - Agency	\$8.00
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2019-10-10	Minister of Finance - Agency	\$320.00
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VENDOR: Minister of Finance; INVOICE#: T988324-A; DATE:
 10/10/2019 - T988324 - Filing fee re Notice of Motion - E.
 Hayes

Total Non-Taxable Disbursements	<u>\$328.00</u>
--	------------------------

October 29, 2019
INVOICE: 19262574

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$16,069.45 CAD

PAYMENT BY CHEQUE:

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Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

September 30, 2019
 INVOICE: 19248578

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

		HST (13.0%)
Fees for Professional Services	\$16,193.00	\$2,105.09
Disbursements (Taxable)	<u>39.98</u>	
Total Disbursements	39.98	5.20
Total Fees and Disbursements	16,232.98	
Total Taxes	2,110.29	2,110.29
Total Invoice	18,343.27	
Please remit balance due:	In Canadian Dollars	\$18,343.27

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

September 30, 2019
 INVOICE: 19248578

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-08-22	0.50	Rosa Lupo	Office discussion with D. Daley re: status and committee of adjustment hearing;
2019-08-22	0.60	Brian T Parker	Internal discussion on steps with city legal; email legal staff for settlement meeting
2019-08-26	3.50	Darrell R. J. Daley	Reviewing amended shared facilities agreement received from T. Katz; reviewing condominium act re shared facilities agreements and ability to terminate; telephone attendance with H. Bricks re proposed amendments to shared facilities agreement; drafting amendments to shared facilities agreement; instructions to N. O'Neill;
2019-08-26	0.20	Rosa Lupo	Correspondence re: status;
2019-08-27	2.40	Darrell R. J. Daley	Reviewing and revising shared facilities agreement; drafting correspondence to T. Katz re comments pertaining to revisions;
2019-08-27	1.70	Elie Laskin	Took instruction from C. Stanek regarding motion for default judgement; reviewed client documents;
2019-08-27	0.20	Christopher Stanek	Discussions with E. Laskin re obtaining judgment against Mikal-Calladan;
2019-08-28	3.40	Elie Laskin	Reviewed client documents; reviewed applicable rules for motion and corresponding jurisprudence;
2019-09-03	0.40	Brian T Parker	Prompting both city solicitors; update with Hartley to nail down dates
2019-09-04	0.50	Patrick Shea	Internal communications and meeting with C Prophet
2019-09-07	0.50	Darrell R. J. Daley	Reviewing correspondence received from D. Sheldon; reviewing agreement of purchase and sale; correspondence to B. Parker; correspondence to D. Sheldon;
2019-09-09	1.80	Emily Hayes	Reviewed motion materials in preparation for motion to strike defence; meeting with E. Laskin regarding motion to strike defence.
2019-09-09	0.20	Brian T Parker	Speak with Oren Tamir, pre-meeting call
2019-09-10	2.50	Emily Hayes	Reviewed motion materials in preparation for motion to strike defence of Mikal Calladan; meeting with E. Laskin regarding motion to strike defence of Mikal Calladan.
2019-09-10	0.50	Elie Laskin	Consulted with E. Hayes regarding client file and motion;
2019-09-11	0.80	Emily Hayes	Conducted research on motion to strike defence, noting in default, and default judgement.

September 30, 2019
 INVOICE: 19248578

2019-09-11	2.00	Chris Nichols	Attend superior court civil; review status of counsel re removal order; report same; requisition storage file re proof of service of removal order;
2019-09-11	2.40	Brian T Parker	Meeting with city planning/building staff to determine next step in condo registration process; post-meeting with P. Shea; telephone call with Sedun and Kanurva
2019-09-12	0.50	Elie Laskin	Consulted with E. Hayes regarding client file and motion;
2019-09-13	0.40	Elie Laskin	Consulted with C. Nichols re filings and reviewed client documents;
2019-09-16	2.60	Darrell R. J. Daley	Reviewing revised shared facilities agreement received from T. Katz; telephone attendance with H. Bricks; correspondence with T. Katz; telephone attendance with H. Bricks and T. Katz re amendments to shared facilities agreement; reviewing correspondence received from T. Katz; correspondence with H. Bricks and T. Katz re extension of conditions date pertaining to finalization of shared facilities agreement;
2019-09-17	0.10	Elie Laskin	Booked motion;
2019-09-17	1.60	Brian T Parker	Prepare revisions to draft of "shall be provided" summary memorandum; internal discussion; back and forth comments with H. Bricks/P. Shea;
2019-09-18	1.60	Brian T Parker	Finalize position to city legal; seek approval from H. Bricks; review approved zoning bylaw and consider calculation of gross floor area and exclusions permitted; detailed discussion with Sedun Kanerva on how best to reconcile density; forward bylaw extracts to Yomi and discuss exclusions with him; prepare memo to H. Bricks on approach; update call with P. Shea
2019-09-19	0.40	Emily Hayes	Email to C. Stanek regarding update on motion date and next steps; drafted letter to Mikal-Calledan Construction regarding date for motion to strike defence;
2019-09-19	1.60	Brian T Parker	Detailed discussion with Yomi on gfa calculation inclusions and exclusions and then with Hartley and Patrick on process forward to settle gfa/amenity space areas; instructions to Yomi on treatment of solariums
2019-09-23	1.10	Emily Hayes	Drafted letter to Mikal-Callidan Construction Inc. regarding hearing date for motion to strike defence.
2019-09-26	0.20	Elie Laskin	Consulted with other counsel regarding their removal from record;
2019-09-26	1.60	Brian T Parker	Detailed discussion with Yomi on amended as-built plans; review materials provided; forward to H. Bricks; consider follow-up approach to city
2019-09-30	1.30	Brian T Parker	Review revised plan submission from architect; consider solarium gfa discrepancy and location of units in issue; request revision to Architect's Explanatory Letter; forward plan set to Hartley/Patrick for agreement on go-forward



September 30, 2019
INVOICE: 19248578

strategy with city legal

Total Fees for Professional Services \$16,193.00

DISBURSEMENTS

Taxable Costs

Courier	\$16.07
Conference Call Expenses	\$8.91
Bank Charges	\$15.00
Total Taxable Disbursements	<u>\$39.98</u>

September 30, 2019
INVOICE: 19248578

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$18,343.27 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

August 28, 2019
 INVOICE: 19224839

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

		HST (13.0%)
Fees for Professional Services	\$38,359.50	\$4,986.73
Disbursements (Taxable)	13.50	
Disbursements (Non-Taxable)	<u>116.10</u>	
Total Disbursements	129.60	1.76
Total Fees and Disbursements	38,489.10	
Total Taxes	4,988.49	4,988.49
Total Invoice	43,477.59	
Please remit balance due:	In Canadian Dollars	\$43,477.59

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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August 28, 2019
 INVOICE: 19224839

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-06-05	3.60	Patrick Shea	Engaged re Union Motion to lift stay
2019-06-06	2.10	Patrick Shea	Engaged re nursing home sale (consideration of variance); engaged re OLRB appeal; engaged re leave application
2019-06-07	2.90	Patrick Shea	Engaged re union motion to lift stay
2019-06-11	0.70	Patrick Shea	Consider issues raised by City
2019-06-19	0.30	Brian T Parker	Follow-up correspondence to Oren Tamir, Toronto planning division
2019-06-21	0.70	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks, R. Lupo and P. Shea; reviewing file; correspondence to K. Strong; correspondence to H. Bricks; correspondence to R. Lupo, P. Shea and B. Parker;
2019-06-23	1.00	Darrell R. J. Daley	Reviewing file; reviewing shared facilities agreement;
2019-06-24	6.80	Darrell R. J. Daley	Reviewing disclosure documents and shared facilities agreement in advance of teleconference; telephone attendance with K. Strong; telephone attendance with B. Parker; correspondence with D. Miret; telephone attendance with H. Bricks; participating in teleconference re group purchasing LTC facility; correspondence to H. Bricks enclosing updated disclosure statement, declaration, by-laws and rules; participating in group teleconference re project status update; telephone attendance with R. Lupo and B. Parker;
2019-06-24	1.00	Rosa Lupo	Review of documents re: zoning; instructions to J. Minnes re: research;
2019-06-24	2.90	Brian T Parker	Engage Oren Tamir on status; participate in morning conference call on status with team; participate in afternoon conference call on status with team; participate in post conference call with Darrell Daley and Rosa Lupo on legal steps going forward; discuss worst case Tribunal timing; update call with P. Shea
2019-06-24	2.10	Kirsty Strong	Reviewing file; Drafting correspondence to City requesting update on registration of Vesting Order and Easement Agreement; Telephone attendance with D. Daley updating on status of file; Revising the access easement agreement from the City for the sidewalk; Telephone attendance with I. Hewko of the City to confirm the separate requirements for the Vesting Order and Access Easement;

August 28, 2019
 INVOICE: 19224839

2019-06-25	4.30	Darrell R. J. Daley	Receiving voicemail from K. Strong; reviewing correspondence and enclosures received from K. Strong re terms of easement proposed by City of Toronto; telephone attendance with K. Strong; reviewing correspondence and enclosures received from K. Strong; correspondence to D. Miret; reviewing correspondence received from K. Strong; correspondence to K. Strong re proposed easement; correspondence with K. Strong; reviewing file materials; multiple correspondence to R. Lupo re notice of zoning compliance received from City;
2019-06-25	1.50	Rosa Lupo	Telephone attendance with re: update status call; office discussion re: issues with zoning;
2019-06-25	3.40	Kirsty Strong	Corresponding with I. Hewko at the City of Toronto to explain what a Vesting Order is and the transfer of ownership of property; Discussing the access right and it's creation; Reviewing the draft access right; Corresponding with D. Daley on the wording and legal description of the dominant lands; Further telephone call with I. Hewko regarding payment of City's searches to confirm ownership;
2019-06-26	0.40	Darrell R. J. Daley	Correspondence to H. Bricks re matters pertaining to zoning issue and conditions of condominium approval; reviewing correspondence received from K. Strong;
2019-06-26	0.70	Jonathan Minnes	Reviewing correspondence from R. Lupo; corresponding with Brian Parker; meeting with R. Lupo re instructions from client re provision of nursing home services and minor variance issue;
2019-06-26	0.10	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re issued and entered order;
2019-06-26	0.30	Kirsty Strong	Preparing cheques in payment of City search fees prior to registration of Vesting Order;
2019-06-27	1.20	Darrell R. J. Daley	Reviewing correspondence received from B. Parker and H. Bricks; correspondence with D. Sheldon; correspondence with D. Sheldon; reviewing forms of agreements of purchase and sale;
2019-06-27	0.40	Rosa Lupo	Review of response from zoning department;
2019-06-27	1.00	Jonathan Minnes	Reviewing correspondence from R. Lupo; corresponding with Brian Parker; meeting with R. Lupo re instructions from client re provision of nursing home services and minor variance issue;
2019-06-27	1.80	Brian T Parker	Consider building staff reply; detailed discussion with J. Minnes on background; reporting memo to H. Bricks
2019-06-27	1.10	Kirsty Strong	Arranging for delivery of cheque to City re their title search and registration dues; Corresponding with I. Hewko on same; Telephone attendance with B. Buena at City of Toronto regarding timing of registration;
2019-07-02	1.60	Darrell R. J. Daley	Correspondence with H. Bricks; reviewing file in preparation

August 28, 2019
 INVOICE: 19224839

			for teleconference; participating in teleconference re outstanding matters pertaining to planning approvals and declaration of condominium; correspondence and enclosures to H. Bricks re conditions to draft approval;
2019-07-02	1.00	Rosa Lupo	Telephone attendance with H. Bricks re: response from city on zoning;
2019-07-02	1.10	Jonathan Minnes	Attending call with client;
2019-07-02	2.60	Brian T Parker	Speak with J. Minnes on jurisdiction research; review material received from H. Bricks on scope of original services; internal meeting with C. Prophet; provide background materials to C. Prophet; prep and attend conference call on next planning steps; discuss Advisory Notes; follow-up call with J. Minnes on legal research
2019-07-02	1.30	Patrick Shea	Conference call and office meeting
2019-07-03	2.90	Darrell R. J. Daley	Reviewing correspondence and enclosures received from K. Strong re vesting order; reviewing file in preparation for teleconference; participating in teleconference with H. Bricks, N. Lee, B. Parker re advisory notes included in conditions of draft approval; correspondence and enclosures N. Lee re conditions of draft approval , registered site plan agreements and letter from City of Toronto re streetscaping deficiencies etc.; drafting note to file;
2019-07-03	1.80	Brian T Parker	Prep for conference call; speak with planning staff on status with city legal; review registered site plan agreement to understand the framing of the Advisory "Notes" associated with the draft conditions of condominium approval; attend conference call to discuss outstanding engineering items and approach to addressing the "Notes"; discuss remaining conditions outstanding
2019-07-03	0.70	Patrick Shea	Engaged re union dispute
2019-07-03	0.60	Kirsty Strong	Completing the Receiver's Certificate for attaching to the Vesting Order in prep in Teraview; Corresponding with City regarding registration of the Order;
2019-07-04	0.40	Brian T Parker	Discuss next steps with C. Chung in city planning; report to H. Bricks
2019-07-05	0.50	Brian T Parker	Reporting memo to H. Bricks on planning/building status
2019-07-08	2.50	Jonathan Minnes	Researching law re reliance on City Zoning Review;
2019-07-09	0.30	John Doherty	Discussion with J. Minnes;
2019-07-09	4.50	Jonathan Minnes	Meeting with J. Doherty re opinion re relying on notice of zoning compliance; corresponding with R. Lupo; attending call with B. Parker; drafting legal advise for R. Lupo;
2019-07-10	0.50	Jonathan Minnes	Attending call with B. Parker; drafting legal advise for R. Lupo;
2019-07-10	1.10	Brian T Parker	Detailed discussion with J. Minnes on legal research on planning process options going forward; update memo to

August 28, 2019
 INVOICE: 19224839

			Oren Tamir; speak with Hartley on timing of services brochure
2019-07-11	0.70	Brian T Parker	Receive Amenity brochure draft from H. Bricks; review; to a detailed telephone discussion with Amanda Hill (city legal), on current status and expected process/timing going forward
2019-07-12	0.50	Rosa Lupo	Telephone attendance with P. Shea re: memo on zoning response;
2019-07-12	0.20	Jonathan Minnes	Corresponding with B. Parker re draft legal advice;
2019-07-15	0.80	Nicholas Friedel	Conferenced with J. Minnes regarding zoning variances; researched the scope and possibility of obtaining a minor variance;
2019-07-15	0.80	Jonathan Minnes	Attending call with R. Lupo re strategy for assembling further research; attending call with B. Parker re draft research; meeting with student re minor variance and plan of condominium research;
2019-07-15	0.60	Brian T Parker	Review Amenity package and forward to C. Jung; status memo update to H. Bricks; check Planning Act statute for timing regulation on considering request for amended condominium condition
2019-07-16	0.40	Brian T Parker	Review J. Minnes legal opinion on process going forward; prep for conference call on July 17
2019-07-16	1.80	Patrick Shea	Engaged re sale of nursing home
2019-07-17	0.60	Rosa Lupo	Discussion re: strategy on zoning;
2019-07-17	0.60	Jonathan Minnes	Attending call with Gowling team re further research re minor variance and condominium application;
2019-07-18	0.70	Jonathan Minnes	Attending call with B. Parker re potential condominium appeal;
2019-08-06	0.60	Brian T Parker	Review recent correspondence; call to Oren Tamir on building division input status; draft memorandum to Catherine Jung requesting action; call to city legal division; advise H. Bricks of city reply
2019-08-13	0.90	Brian T Parker	Detailed discussion with Oren Tamir on status; consider Rodney Gill; provide update memo to H. Bricks
2019-08-13	1.70	Patrick Shea	Engaged re Union (2nd) Motion re leave
2019-08-21	0.20	Brian T Parker	CMHC meeting request; consider current status; speak with City legal on assigned counsel
2019-08-22	0.10	Darrell R. J. Daley	Reviewing correspondence and enclosures received from H. Bricks re shared facilities agreement; correspondence with H. Bricks;
2019-08-24	1.10	Darrell R. J. Daley	Reviewing revised shared facilities agreement;

Total Fees for Professional Services

\$38,359.50



August 28, 2019
INVOICE: 19224839

DISBURSEMENTS

Taxable Costs

Binding		\$13.50
	Total Taxable Disbursements	<u>\$13.50</u>

Non-Taxable Costs

2019-06-27	Agent Fees - Non-Taxable	\$116.10
	VENDOR: City of Toronto; INVOICE#: T988324; DATE: 06/27/2019 - T988324 - \$76.55 Registration of the Vesting Order; \$39.55 PIN Print out - K. Strong	
	Total Non-Taxable Disbursements	<u>\$116.10</u>

August 28, 2019
INVOICE: 19224839

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$43,477.59 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

June 27, 2019
 INVOICE: 19185074

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

		HST (13.0%)
Fees for Professional Services	\$30,886.50	\$4,015.25
Total Fees	30,886.50	
Total Taxes	4,015.25	4,015.25
Total Invoice	34,901.75	
Please remit balance due:	In Canadian Dollars	\$34,901.75

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

June 27, 2019
 INVOICE: 19185074

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-04-18	0.50	Patrick Shea	Engaged re City of Toronto planning issues; internal communications
2019-04-23	0.30	Patrick Shea	Engaged re City of Toronto planning issues
2019-04-28	0.20	Patrick Shea	Communications with counsel to Purchaser
2019-04-29	2.90	Patrick Shea	Engaged re draft Bill of Sale from Purchaser; engaged re Transition Agreement
2019-05-01	0.50	Patrick Shea	Engaged re City of Toronto planning issue
2019-05-02	5.20	Patrick Shea	Prepare for and attending meeting with City of Toronto; follow-up after meeting; engaged re APA
2019-05-06	1.70	Patrick Shea	Engaged re City of Toronto planning issue; internal communications re approvals; receive and review changes to Approval and Vesting order requested by purchaser
2019-05-07	1.30	Patrick Shea	Engaged re sale of nursing home; engaged re APA
2019-05-08	2.10	Patrick Shea	Engaged re asset purchase agreement and schedules
2019-05-09	0.70	Patrick Shea	Engaged re City of Toronto planning issue
2019-05-10	2.70	Patrick Shea	Meeting re nursing home sale; engaged re final APA
2019-05-13	0.30	Darrell R. J. Daley	Reviewing correspondence and enclosures received from K. Strong re City easement; correspondence to K. Strong;
2019-05-14	1.60	Patrick Shea	Engaged re APA for nursing home; engaged re off-title searches; communications re City of Toronto
2019-05-16	0.90	Kirsty Strong	Corresponding with City of Toronto and D. Daley regarding registration of Vesting Order and draft easement;
2019-05-21	0.70	Harvey Lim	Updating draft of motion record to strike defendants' claims;
2019-05-21	1.10	Patrick Shea	Outline of Reply Factum; engaged re scheduling of Court attendance; letter to Wray is response to new issues raised; research new issues raised by Wray re re-consideration by OLRB
2019-05-22	0.30	Brian T Parker	Concluding discussion with city housing staff on condition; request final position from planning staff, Oren tamir
2019-05-22	0.80	Patrick Shea	Communications re City of Toronto; receive and review timeline chart re sale of nursing home
2019-05-24	0.20	Harvey Lim	Correspondence with BPR Litigation Lawyers re entering Order;
2019-05-27	0.20	Brian T Parker	Follow-up again with Oren Tamir

Terms: due upon receipt
 Interest at the rate of 2.0% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

June 27, 2019
 INVOICE: 19185074

Date	Hours	Timekeeper	Description
2019-05-27	4.60	Patrick Shea	Engaged re Reply Factum re OLRB Review
2019-05-28	3.00	Harvey Lim	Draft motion record re strike defence of Mikal Calladan; draft affidavit of H. Lim;
2019-05-28	2.60	Patrick Shea	Factum re OLRB Review
2019-05-29	5.20	Patrick Shea	Engaged re sale of nursing home (Motion) and appeal to Div Court
2019-05-30	2.60	Patrick Shea	Engaged re Div Court Application; internal discussion re City issues; report to client
2019-05-31	3.70	Patrick Shea	Engaged re OLRB; communications with client; internal communications; external communications
2019-05-31	0.20	Christopher Stanek	Reviewed affidavit H. Lim re J. Baichoo order; review of draft motion record;
2019-06-04	0.50	Harvey Lim	Executing affidavit of H. Lim; preparing transfer of draft motion record to C. Stanek;
2019-06-11	1.60	Brian T Parker	Consider building division memorandum received fro city planning division; speak in detail with Oren Tamir; reporting memo to H. Bricks; follow-up call to O. Tamir on optional approach to settle use issue
2019-06-13	0.70	Brian T Parker	Forward proposal to Oren Tamir to settle zoning interpretation issue; internal discussion

Total Fees for Professional Services

\$30,886.50

June 27, 2019
INVOICE: 19185074

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$34,901.75 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

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Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3N NYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

May 30, 2019
 INVOICE: 19163009

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

		HST (13.0%)
Fees for Professional Services	\$14,662.00	\$1,906.06
Total Fees	14,662.00	
Total Taxes	1,906.06	1,906.06
Total Invoice	16,568.06	
Please remit balance due:	In Canadian Dollars	\$16,568.06

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsofBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
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May 30, 2019
 INVOICE: 19163009

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-03-06	1.00	Patrick Shea	Attendance re scheduling
2019-04-15	0.20	Brian T Parker	Update timing with City;
2019-04-18	0.10	Harvey Lim	Review email from BPR Litigation Lawyers re Order; draft email response to BPR Litigation Lawyers re same;
2019-04-18	2.60	Brian T Parker	Discuss planning enquiry received from City planning staff; conference call with Oren Tamir; review approved as built plans; consider density question; consider use question; review zoning bylaw on question of use/density/amenity; call city building division and determine status of building permits; update memo to P. Shea
2019-04-22	0.30	Brian T Parker	Follow-up with Oren Tamir to expedite meeting date; summary memo to D. Daley; speak with P. Shea
2019-04-23	0.80	Darrell R. J. Daley	Telephone attendance with R. Lupo; reviewing file and recent correspondence re planning matters; telephone attendance with B. Parker re Planning Matters;
2019-04-23	0.50	Rosa Lupo	office discussion with D. Daley re: status and next steps;
2019-04-23	0.60	Brian T Parker	Discuss city meeting step with P. Shea; forward note from Hartley; detailed status discussion with D. Daley
2019-04-23	0.30	Kirsty Strong	Corresponding with City of Toronto regarding status of access agreement; Corresponding with P. Shea regarding status of executed Receiver's Certificate' Updating D. Daley on status of registration and agreement;
2019-04-25	0.50	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; correspondence to H. Bricks re status update; reviewing correspondence received from D. Miret; correspondence with H. Bricks re vesting order;
2019-04-25	0.60	Brian T Parker	Status update discussions with H. Bricks, P. Shea; D. Daley and D. Miret
2019-04-26	0.40	Brian T Parker	Internal update with P. Shea; work with city planner to change meeting location and time; further background call to D. Miret on senior's use/history of condo application
2019-04-26	0.50	Kirsty Strong	Corresponding with City and H. Bricks at Deloitte regarding registration of the Vesting Order;
2019-04-29	0.40	Brian T Parker	Prep for meeting with city planning staff on May 2; speak with Dario on history
2019-05-01	0.30	Brian T Parker	Complete prep for city meeting on May 2

May 30, 2019
 INVOICE: 19163009

Date	Hours	Timekeeper	Description
2019-05-02	4.90	Brian T Parker	Attend city planning meeting; post meeting update with P. Shea; draft modification amendments to opinion memo on seniors' housing conformity of condominium plans; review former York Official Plan framework for and consider Official Plan Amendment #95 which gave the site specify zoning policy conformity; review Amendment 95 for understanding of "senior citizens' approach to the zoning bylaw; further internal meeting with P. Shea;
2019-05-03	1.30	Brian T Parker	Draft modifications to legal opinion on seniors; draft tenant notice condition
2019-05-05	3.10	Darrell R. J. Daley	Correspondence to K. Strong; correspondence to B. Parker; correspondence to B. Parker and R. Lupo; reviewing and updating declaration and disclosure statement; instructions to N. O'Neill; reviewing agreement of purchase sale;
2019-05-06	1.80	Darrell R. J. Daley	Meeting with N. O'Neill re amendments to disclosure statement; reviewing file in preparation for teleconference; reviewing correspondence received from B. Parker; reviewing correspondence received from K. Strong; participating in teleconference;
2019-05-06	1.00	Rosa Lupo	Conference call re: status and issues raised by planning department;
2019-05-06	0.30	Kirsty Strong	Corresponding D. Daley regarding timing of registration and following-up with the City regarding same;
2019-05-07	0.90	Brian T Parker	Finalize opinion on seniors and notice condition to satisfy city housing staff; coordinate submission to Oren Tamir, city planning
2019-05-07	1.10	Kirsty Strong	Reviewing executed Receiver's Certificate from Deloitte; Corresponding with B. Buena at City of Toronto on timing for registration; Corresponding with D. Daley regarding timing for registration and easement language;
2019-05-08	1.40	Brian T Parker	Finalize cover letter to Oren Tamir with legal response to meeting deliverables; prepare Schedules accompanying letter
2019-05-09	0.10	Harvey Lim	Correspondence with BPR Litigation Lawyers re Master McGraw order;
2019-05-09	1.10	Brian T Parker	Finalize/forward letter to Oren Tammie; consider H. Brick's approach to TLC to extend services; reply memo to Hartley on approach;
2019-05-09	0.10	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re order;
2019-05-10	0.30	Brian T Parker	Calls to city planning and heritage to follow-up; call to H. Bricks on status and with P. Shea;
2019-05-10	0.20	Christopher Stanek	Received and reviewed correspondence from J. Baichoo; discussions re issuing and entering order;



May 30, 2019
INVOICE: 19163009

Total Fees for Professional Services

\$14,662.00

May 30, 2019
INVOICE: 19163009

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$16,568.06 CAD

PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
Canada

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BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Please note that we cannot accept payment by Interac e-Transfer®

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

April 29, 2019
 INVOICE: 19141140

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

		HST (13.0%)
Fees for Professional Services	\$10,005.50	\$1,300.72
Disbursements (Taxable)	<u>230.27</u>	
Total Disbursements	230.27	29.93
Total Fees and Disbursements	10,235.77	
Total Taxes	1,330.65	1,330.65
Total Invoice	11,566.42	
Please remit balance due:	In Canadian Dollars	\$11,566.42

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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April 29, 2019
 INVOICE: 19141140

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-03-18	0.50	Rosa Lupo	Review of correspondence re: status;
2019-03-20	3.20	Darrell R. J. Daley	Correspondence to D. Miret; telephone attendance with D. Miret; drafting condominium declaration timeline and outstanding matters; correspondence with H. Bricks re same; reviewing and revising project tracking schedule and correspondence to H. Bricks re same;
2019-03-20	0.70	Brian T Parker	Check statutory appeal rights of a potential Lee appeal if city planning staff decide to issue statutory notice of cond plan amendment ; timing consideration; confirming memo on timing implications to D. Daley;
2019-03-21	0.10	Darrell R. J. Daley	Correspondence with B. Parker re City of Toronto condominium plan review process and timeline;
2019-03-21	0.30	Brian T Parker	Internal discussion with D. Daley on potential process delay.
2019-03-25	0.20	Brian T Parker	Calls to Orèn Tamir and Jason Tsang for update; review internal mail of D. Daley
2019-03-28	2.80	Harvey Lim	Draft motion record re strike defence of Mikal-Calladan;
2019-03-28	0.30	Brian T Parker	Speak with J. Tsang and O. Tamir on current position
2019-03-29	0.80	Harvey Lim	Draft motion record for striking defence;
2019-03-29	0.40	Brian T Parker	Review Committee decision on parking; check Bylaw on amenity space to verify; further calls to Tsang/Tamir for status; update D. Daley;
2019-03-29	0.30	Kirsty Strong	Final review of Vesting Order re strip of land;
2019-04-01	0.80	Harvey Lim	Prepare motion record dismissing defendant's claim;
2019-04-02	0.40	Rosa Lupo	Office discussion re: status;
2019-04-03	0.10	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks;
2019-04-04	1.10	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks; correspondence to group re status update; correspondence to H. Bricks re outstanding matters;
2019-04-08	0.30	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks, N. Espinoza and D. Miret; correspondence to P. Shea, and K. Strong re vesting order and registration of same;
2019-04-08	0.10	Harvey Lim	Draft email to Mr. Baichoo re issued Court order;
2019-04-08	0.40	Rosa Lupo	Correspondence re:status;
2019-04-09	3.10	Darrell R. J. Daley	Instructions to N. O'Neill re documents received from H. Bricks; reviewing vesting order received from K. Strong;

April 29, 2019
 INVOICE: 19141140

Date	Hours	Timekeeper	Description
			correspondence with P. Shea and K. Strong; reviewing updated budget, budget notes, and schedule D to Declaration received from H. Bricks; correspondence to H. Bricks re proposed amendments; correspondence with B. Parker re correspondence with J. Tsang; correspondence to J. Tsang re conditions of approval; correspondence to P. Shea and K. Strong;
2019-04-09	1.10	Kirsty Strong	Reviewing Court approved Vesting Order; Corresponding with D. Daley on status of registration; Reviewing file to determine outstanding matters;
2019-04-10	2.10	Darrell R. J. Daley	Multiple email correspondence with J. Tsang and C. Jung; correspondence with K. Strong re vesting order and registration particulars; telephone attendance with H. Bricks; reviewing correspondence and enclosures received from H. Bricks; instructions to N. O'Neill; correspondence with B. Parker;
2019-04-10	0.40	Rosa Lupo	Review of correspondence re: amendments to draft plan of approval;
2019-04-10	0.30	Brian T Parker	Reply back to J. Tsang on delay implications
2019-04-10	1.90	Kirsty Strong	Researching creation of easement using Vesting Order; Corresponding with D. Daley regarding right of way and following-up with City on same;
2019-04-11	0.50	Darrell R. J. Daley	Correspondence with B. Parker; correspondence to N. O'Neill re amendments to Schedule D to Declaration and Budget statement; reviewing correspondence and enclosures received from N. O'Neill;
2019-04-12	0.10	Darrell R. J. Daley	Receiving correspondence received from C. Jung; correspondence to B. Parker;
2019-04-12	0.10	Harvey Lim	Attempt to call J. Baichoo to follow-up on issued Order;
2019-04-12	0.30	Brian T Parker	Further reply to Jason Tsang, city planning, on status of condominium review and approval; discuss timing and urgency; report to D. Daley
2019-04-15	0.10	Harvey Lim	Attempt to call J. Baichoo re issued claim;
2019-04-16	0.10	Harvey Lim	Draft email to J. Baichoo re request for issued Order;

Total Fees for Professional Services \$10,005.50

DISBURSEMENTS

Taxable Costs

Copying	\$1.00
Scanning Service	\$196.50
Binding	\$23.20



April 29, 2019
INVOICE: 19141140

Conference Call Expenses

\$9.57

Total Taxable Disbursements

\$230.27

April 29, 2019
INVOICE: 19141140

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$11,566.42 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

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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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

March 28, 2019
 INVOICE: 19122697

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

		HST (13.0%)
Fees for Professional Services	\$41,526.00	\$5,398.38
Disbursements (Taxable)	80.86	
Disbursements (Non-Taxable)	<u>15.95</u>	
Total Disbursements	96.81	10.51
Total Fees and Disbursements	41,622.81	
Total Taxes	5,408.89	5,408.89
Total Invoice	47,031.70	
Please remit balance due:	In Canadian Dollars	\$47,031.70

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

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 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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March 28, 2019
INVOICE: 19122697

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-02-04	4.10	Patrick Shea	Engaged re Supp Factum to address SCC decision; review and analyze SCC decision; engaged re consideration of offers; telephone conferences with client
2019-02-14	2.30	Patrick Shea	Telephone conference
2019-02-16	3.00	Darrell R. J. Daley	Correspondence to P. Shea re court orders and disclosure documents; reviewing and revising disclosure statement;
2019-02-18	1.00	Darrell R. J. Daley	Updating outstanding matters chart;
2019-02-18	2.70	Patrick Shea	Engaged re review of agreements
2019-02-19	3.30	Darrell R. J. Daley	Correspondence to R. Escayola; reviewing and revising disclosure statement;
2019-02-19	0.20	Brian T Parker	Speak with P. Shea on legal question associated with Association's comments
2019-02-19	3.20	Patrick Shea	Engaged re sale of property
2019-02-19	2.10	Patrick Shea	Engaged re transfer of strip of land and appointment of directors
2019-02-20	2.50	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; reviewing and revising disclosure statement; drafting standard unit by-law;
2019-02-20	0.20	Lisa MacDonnell	Discussion with P. Shea re: review of escrow agreement;
2019-02-21	2.70	Darrell R. J. Daley	Reviewing and revising standard unit by-law; correspondence to H. Bricks enclosing revised disclosure statement and standard unit by-law and re outstanding matters;
2019-02-21	1.00	Rosa Lupo	Review of by-laws;
2019-02-21	1.50	Lisa MacDonnell	Review of escrow agreement;
2019-02-25	2.30	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks; revising agreement of purchase and sale; instructions to N. O'Neill re amendments to agreement of purchase and sale; correspondence with H. Bricks and D. Palmieri enclosing agreement of purchase and sale; correspondence with H. Bricks re amendments to budget notes; reviewing correspondence received from H. Bricks;
2019-02-25	2.00	Lisa MacDonnell	Review of purchase agreement; revised escrow agreement and email correspondence with P. Shea re: same;
2019-02-26	0.90	Darrell R. J. Daley	Correspondence to N. O'Neill re amendments to shared

March 28, 2019
 INVOICE: 19122697

Date	Hours	Timekeeper	Description
			facilities agreement, declaration and shared facilities agreement; reviewing multiple correspondence received from D. Palmieri and H. Bricks;
2019-02-26	1.60	Brian T Parker	Detailed review of city planning submission requirements; detailed discussions to settle application requirements with Atrio; compare as built's to condo plans; conference call with Atrio; research and forward additional information to Atrio for complete submission;
2019-02-26	1.60	Patrick Shea	Engaged re Motion re directors and vesting; communications with client
2019-02-26	0.90	Kirsty Strong	Reviewing Vesting Order and letter received from City of Toronto regarding road widening; Corresponding with F. Sasso on same;
2019-02-28	1.60	Darrell R. J. Daley	Reviewing correspondence and enclosures received from B. Parker; correspondence to B. Parker and D. Miret re amendments to letter to City of Toronto planning department;
2019-02-28	1.60	Brian T Parker	Complete a cover letter to Jason Tsang accompanying the Condominium amendment application; detailed discussion with D. Daley and with Avis Survey to settle final overview of scope of change
2019-02-28	0.20	Christopher Stanek	Discussion with I. Samborski re striking defence of Mikal-Calladan; e-mail to J. Baichoo;
2019-03-01	0.60	Brian T Parker	Review final condominium application submission documents; finalize covering letter; discussion/final submission coordination with Avis Surveying
2019-03-01	0.10	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re issued and entered order;
2019-03-03	3.90	Darrell R. J. Daley	Reviewing correspondence re comments to agreement of purchase and sale; correspondence to D Palmieri enclosing amended agreement of purchase and sale; reviewing revised Schedule D to Declaration; reviewing revised budget and revising budget notes; reviewing and revising disclosure statement; multiple correspondence to H. Bricks; instructions to N. O'Neill re amendments to purchase agreement;
2019-03-03	0.90	Patrick Shea	Review letter re complaint to City
2019-03-04	0.80	Darrell R. J. Daley	Instructions to N. O'Neill re amendments to purchase agreement; reviewing multiple correspondence and enclosures received from H. Bricks; instructions to N. O'Neill;
2019-03-04	0.80	Brian T Parker	Finalize compete submission for condominium approval; internal coordination of opinion letter to city planner
2019-03-05	1.30	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re questions received from S. Grey; reviewing Assessment Act and research re MPAC assessments; correspondence to H.

Terms: due upon receipt
 Interest at the rate of 2.0% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

March 28, 2019
 INVOICE: 19122697

Date	Hours	Timekeeper	Description
2019-03-05	2.40	Brian T Parker	Bricks re response to S. Grey enquiries; Detailed review/revision of draft letter to Jason Tsang to accompany condominium amendment application; speak with Avis on condo application submission status; call to Jason Tsang
2019-03-06	0.90	Darrell R. J. Daley	Reviewing correspondence received from R. Lupo; conferring with R. Aburto; correspondence to H. Bricks re tax classification; reviewing correspondence received from H. Bricks and P. Shea; reviewing multiple correspondence received from B. Parker and H. Bricks;
2019-03-06	2.90	Brian T Parker	Draft final amendments to Jason Tsang letter; review with H. bricks; review zoning bylaw to determine performance standard exposure (eg. amenity space); consult with D. Miret on % amenity space; calculate reduction;
2019-03-06	1.50	Patrick Shea	Attendance at Court
2019-03-06	2.10	Patrick Shea	Receive and review Factum from Union; Court attendance re scheduling
2019-03-07	0.50	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks and B. Parker; correspondence to H. Bricks;
2019-03-07	1.60	Brian T Parker	Review as-built Sedun Kanerva plans; compare with Heinrichs; calculate existing amenity space and test Bylaw compliance under each; check parent zoning bylaw for city-wide standard; re-review draft Gowlings letter to Jason Tsang; speak with Dario Miret and provide direction on recalculating 3rd floor recreation space; provide summary memo to team on amenity zoning compliance currently
2019-03-11	4.40	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks, B. Parker and P. Shea; reviewing correspondence and enclosures from B. Parker to J. Tsang; reviewing disclosure documents re outstanding matters; instructions to N. O'Neill re amendments to same; confirming Schedule "D" calculations; correspondence to H. Bricks re disclosure documents and proposed amendment to budget notes; correspondence to H. Bricks re Wyse submetering agreement; reviewing form of master purchase agreement;
2019-03-11	1.30	Brian T Parker	Finalize letter to Jason Tsang; forward; update discussion with H. Bricks/P. Shea
2019-03-11	0.40	Patrick Shea	Correspondence re letter to City
2019-03-12	0.20	Brian T Parker	Update with J. Tsang on condo amendment processing and feedback on Association responding letter
2019-03-13	0.60	Darrell R. J. Daley	Correspondence with H. Bricks; confirming status of outstanding matters;
2019-03-13	0.20	Brian T Parker	Followup call to Jason Tsang
2019-03-14	5.10	Darrell R. J. Daley	Reviewing and revising agreement of purchase and sale;



March 28, 2019
INVOICE: 19122697

Date	Hours	Timekeeper	Description
2019-03-15	2.20	Darrell R. J. Daley	reviewing correspondence and outstanding matters in preparation for teleconference; correspondence to consultants re status updates; Correspondence with H. Bricks; reviewing file re outstanding matters in preparation for teleconference; correspondence to teleconference participants enclosing updated outstanding matters chart; correspondence with P. Shea and B. Parker; reviewing correspondence received from H. Bricks;
2019-03-15	0.90	Brian T Parker	Review condo application submission made by Avis; detailed discussion with Jason Tsang on all aspects including Association response letter; memo to Darrell Daley on upshot of discussions going forward
2019-03-18	3.00	Darrell R. J. Daley	Reviewing file in preparation for teleconference; reviewing correspondence received from H. Bricks; correspondence to H. Bricks re outstanding matters pertaining to condominium application and disclosure documents; telephone attendance with H. Bricks; participating in teleconference with M. Lombard, N. Espinoza, Y. Boswell, C. Lawrence, H. Bricks, and D. Palmieri;

Total Fees for Professional Services \$41,526.00

DISBURSEMENTS

Taxable Costs

Copying	\$17.50
TeraView (Ontario) Online Searches & Registration - Taxable	\$37.80
Conference Call Expenses	\$25.56
Total Taxable Disbursements	<u>\$80.86</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$15.95
Total Non-Taxable Disbursements	<u>\$15.95</u>

March 28, 2019
INVOICE: 19122697

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$47,031.70 CAD

PAYMENT BY CHEQUE:

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

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

February 21, 2019
 INVOICE: 19099582

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

		HST (13.0%)
Fees for Professional Services	\$45,239.50	\$5,881.14
Disbursements (Taxable)	184.36	
Disbursements (Non-Taxable)	<u>44.35</u>	
Total Disbursements	228.71	23.97
Total Fees and Disbursements	45,468.21	
Total Taxes	5,905.11	5,905.11
Total Invoice	51,373.32	
Please remit balance due:	In Canadian Dollars	\$51,373.32

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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February 21, 2019
 INVOICE: 19099582

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2019-01-03	0.30	Brian T Parker	Re-engage city real estate division and engineering services to settle prerequisites for land (right of way) dedication; update P. Shea
2019-01-04	1.20	Brian T Parker	Discussions with Avi Bacar, Anna Luciani and Irene Huecko in City's legal division on steps to complete 2.2 m widening dedication
2019-01-07	0.40	Brian T Parker	Concluding discussion with City engineering division on Phase 1 ESP exemption; contact city legal;
2019-01-07	3.10	Patrick Shea	Engaged re transfer of parcel and appointment of directors
2019-01-08	0.40	Brian T Parker	Update P. Shea; discuss next step vesting order
2019-01-08	0.60	Patrick Shea	Letter to union counsel; communications with client
2019-01-09	1.70	Patrick Shea	Engaged re conveyance of strip of land; internal communications
2019-01-10	2.50	Patrick Shea	Engaged re sale of nursing home; external telephone call with counsel to prospective purchaser; internal meetings re conveyance of strip of land; engaged re union
2019-01-14	0.10	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; Correspondence with H. Bricks re teleconference to discuss disclosure documents;
2019-01-14	2.60	Patrick Shea	Telephone conference with client re offers; office conference re transfer of property; engaged re initial review of offer
2019-01-15	1.50	Darrell R. J. Daley	Reviewing correspondence in preparation of teleconference with H. Bricks and D. Miret; telephone attendance with H. Bricks and D. Miret re H. Bricks review and comments pertaining to disclosure statement, shared facilities agreement; by-laws and rules;
2019-01-16	3.10	Patrick Shea	Engaged re review of offers
2019-01-16	0.50	Kirsty Strong	Corresponding with I. Hewko at the City of Toronto regarding the draft Vesting Order;
2019-01-17	0.60	Brian T Parker	Speak with city legal on vesting order approach; speak internally for status update; review other conditions of draft approval; discuss/instruct plan revisions with Avis surveyors.
2019-01-17	1.60	Kirsty Strong	Corresponding with City of Toronto re draft Vesting Order; Telephone attendance with I. Hewko to discuss same and use of Vesting Order versus Transfer and draft Court Order;
2019-01-20	3.10	Patrick Shea	Research re ability to vest our easement

February 21, 2019
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Date	Hours	Timekeeper	Description
2019-01-21	2.20	Darrell R. J. Daley	Multiple correspondence re conference call; reviewing correspondence and revised plans and schedules to declaration received from D. Miret; reviewing correspondence received from H. Bricks re performance audit and pending amendments to Condominium Act re performance audit; reviewing Condominium Act; multiple correspondence with H. Bricks re performance audit provisions;
2019-01-21	0.20	Peter A Gross	Discussion with P. Shea re. file background;
2019-01-21	1.60	Brian T Parker	Internal meeting with K. Strong to discuss vesting order progress with city legal; compile background documents for K. Strong to substantiate widening requirement/description; detailed discussion with Avis surveying to instruct final steps to condominium draft plan amendment; speak with city planning staff to verify process going forward; review registered reference plan received from Avis; forward to city legal; verify with City's surveyor, John House, that plan is city-compliant; forward to K. Strong
2019-01-21	2.90	Patrick Shea	Engaged re transfer of property; internal meetings; communications with City
2019-01-21	2.70	Kirsty Strong	Corresponding with I. Hewko at City of Toronto regarding transfer of title by way of Vesting Order as opposed to Transfer; Meeting with P. Shea to discuss same; Corresponding with B. Baena regarding title opinion and instruments on title and amendments to the Vesting Order;
2019-01-22	0.30	Brian T Parker	Compile final background materials for K. Strong
2019-01-22	1.10	Patrick Shea	Engaged re vesting order
2019-01-22	0.70	Kirsty Strong	Corresponding with I. Hewko on the plans referred to in the legal description; Meeting with P. Shea to review access right and extent of same over sidewalk;
2019-01-23	0.80	Darrell R. J. Daley	Reviewing outstanding matters in preparation for teleconference;
2019-01-23	0.30	Brian T Parker	Update discussion with P. Shea; return call to Avis Surveyors to settle condo application revisions;
2019-01-23	1.10	Patrick Shea	Engaged re extension motion
2019-01-24	3.80	Darrell R. J. Daley	Drafting correspondence to R. Escayola re performance audit; reviewing file re outstanding matters; participating in group teleconference re outstanding matters; drafting notes to file; reviewing and revising outstanding matters chart and correspondence to group enclosing same;
2019-01-24	1.00	Rosa Lupo	Status conference call;
2019-01-24	1.10	Patrick Shea	Participate in conference call; engaged re conveyance
2019-01-24	2.30	Kirsty Strong	Researching service list addresses for service of adjoining owners and creditors; Revising list; Reviewing title to

February 21, 2019
 INVOICE: 19099582

Date	Hours	Timekeeper	Description
			determine extend of right of way to adjacent owner; Researching deletion of right of way through a vesting Order;
2019-01-25	0.10	Darrell R. J. Daley	Telephone attendance with R. Lupo re matters pertaining to vesting order and purchase agreements;
2019-01-25	0.50	Nahid Islam	Order and review corporation profile reports for various entities; update service list;
2019-01-25	0.30	Kelly Musgrove	Searched corporate profiles for PEOPLES TRUST COMPANY; 2383431 ONTARIO INC.; TURFPRO INVESTMENTS INC.; 2381682 ONTARIO INC.; 8176949 CANADA INC;
2019-01-25	0.30	Catherine E. Ridout	Meet with K. Strong and review vesting order and affect on right of way;
2019-01-25	0.10	Christopher Stanek	E-mail to J. Baichoo; received and reviewed correspondence from J. Baichoo;
2019-01-25	0.80	Kirsty Strong	Updating the service list following review of title;
2019-01-28	3.10	Patrick Shea	Engaged re offers; engaged re transfer of property; communications with client
2019-01-29	0.40	Brian T Parker	Sort out resubmission process for condo plan amendment; calls to city planning for carriage/next steps
2019-01-29	1.80	Patrick Shea	Engaged re offers
2019-01-30	1.60	Darrell R. J. Daley	Correspondence to R. Escayola; reviewing correspondence and voicemail received from R. Escayola; multiple correspondence with H. Bricks re performance audit requirements; correspondence with H. Bricks re document preparation and outstanding deliveries required to finalize disclosure documents;
2019-01-30	0.50	Rodrigue Escayola	Deloitte conversion condo: Review and research on Tarion coverage for conversion and in cases where vesting order apply
2019-01-30	2.60	Brian T Parker	Detailed discussion with Jason Tsang on red-line condo revisions and resubmission requirements; discuss specific changes with Dario M.; complete application forms; draft covering letter/explanatory to planning commissioner; internal coordination; pull together final draft of complete submission
2019-01-30	1.50	Christopher Stanek	Preparation for and attendance at long trial scheduling court; confirmed to court that trial date no longer required;
2019-01-31	2.50	Darrell R. J. Daley	Correspondence to group to arrange teleconference; conferring with M. Roy re performance audit case law research; revising disclosure documents;
2019-02-01	2.10	Darrell R. J. Daley	Reviewing and revising disclosure documents;
2019-02-04	0.10	Darrell R. J. Daley	Reviewing correspondence and enclosures received from D.



February 21, 2019
INVOICE: 19099582

Date	Hours	Timekeeper	Description
2019-02-06	0.20	Darrell R. J. Daley	Miret; Correspondence with D. Palmieri; correspondence to group re teleconference on February 13, 2019;
2019-02-11	0.10	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re standard unit by-law; correspondence to H. Bricks;
2019-02-12	1.90	Darrell R. J. Daley	Correspondence with H. Bricks; correspondence to R. Escayola re standard unit by-law; reviewing correspondence re outstanding matters in preparation for group teleconference; reviewing and revising disclosure documents;
2019-02-13	7.40	Darrell R. J. Daley	Reviewing revised shared facilities agreement received from H. Bricks; reviewing correspondence re required amendments to disclosure documents; instructions to N. O'Neill; correspondence to P. Shea; reviewing updated reference plans and condominium plans received from D. Miret; revising disclosure statement, shared facilities agreement and declaration; participating in group teleconference re outstanding matters;
2019-02-14	5.60	Darrell R. J. Daley	Reviewing correspondence; reviewing and revising updated Schedule A legal description and easements in conjunction with updated condominium plans and reference plan received from D. Miret; reviewing and revising declaration;
2019-02-15	6.50	Darrell R. J. Daley	Reviewing and revising legal description, declaration and shared facilities agreement; reviewing revised rules; correspondence to D. Miret and H. Bricks enclosing revised legal description and re schedule C; reviewing correspondence received from H. Bricks; instructions to N. O'Neill; correspondence to H. Bricks and D. Miret enclosing revised shared facilities agreement, declaration, and rules; correspondence with D. Miret;
2019-02-15	1.40	Brian T Parker	Review/compile survey/condominium documents received from Avis Survey; consider Jason Tsang direction; prepare summary memo to Hartley/Patrick; request instruction.

Total Fees for Professional Services

\$45,239.50

DISBURSEMENTS

Taxable Costs

Copying	\$0.50
Binding	\$58.95
Corporate Searches - Taxable	\$62.86
TeraView (Ontario) Online Searches & Registration - Taxable	\$62.05
Total Taxable Disbursements	<u>\$184.36</u>

Terms: due upon receipt
Interest at the rate of 2.0% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



February 21, 2019
INVOICE: 19099582

Non-Taxable Costs

Corporate Searches - Agency	\$24.00
TeraView (Ontario) Online Searches & Registration - Agency	\$20.35
Total Non-Taxable Disbursements	<u>\$44.35</u>



February 21, 2019
INVOICE: 19099582

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$51,373.32 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

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Ottawa, ON K1P 1C3
Canada

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BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

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Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

December 31, 2018
INVOICE: 19077197

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

		HST (13.0%)
Fees for Professional Services	\$54,206.50	\$7,046.85
Disbursements (Taxable)	1,303.26	
Disbursements (Non-Taxable)	<u>51.20</u>	
Total Disbursements	1,354.46	169.43
Total Fees and Disbursements	55,560.96	
Total Taxes	7,216.28	7,216.28
Total Invoice	62,777.24	
Please remit balance due:	In Canadian Dollars	\$62,777.24

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

December 31, 2018
 INVOICE: 19077197

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-10-12	1.10	Darrell R. J. Daley	Reviewing and revising declaration and shared facilities agreement;
2018-10-12	0.20	Patrick Shea	Correspondence with Ministry re successor employer
2018-10-15	0.60	Jenna Cuculuzzi-Cotter	Instructions from Darrell Daley; Review of email correspondence; Review of Wyse servicing agreement
2018-10-15	4.90	Darrell R. J. Daley	Reviewing correspondence and enclosures received from H. Bricks re Schedule "D"; instructions to N. O'Neill re calculation of shared percentages; reviewing file in preparation for teleconference; participating in teleconference with H. Bricks, D. Miret and N. Espinoza re outstanding matters and re discussion of outstanding matters pertaining to declaration and shared facilities agreement; revising outstanding matters chart and correspondence to group enclosing same; instructions to N. O'Neill; reviewing marked-up agreement of purchase and sale received from H. Bricks; revising agreement of purchase and sale and instructions to N. O'Neill re same;
2018-10-16	1.00	Darrell R. J. Daley	Reviewing revised Schedule D calculations to declaration; reviewing condominium plans in conjunctions with Schedule D; instructions to N. O'Neill; correspondence with H. Brick; reviewing revised declaration;
2018-10-16	1.00	Brian T Parker	Consider draft hearing notice received form City's planning department; discuss with City's Committee of Adjustment planner; consider site-specific exception and historical zoning and whether remains prevailing, and trumps City's existing Bylaw scheme; forward supporting zoning document to planning department; finalize zoning notice with Committee caseworker; notify TMIG of hearing date and request final letter report
2018-10-17	0.80	Jenna Cuculuzzi-Cotter	Review of and revisions to condominium by-laws
2018-10-17	0.20	Brian T Parker	Confirm back to city planning the satisfactory statutory notice
2018-10-18	0.50	Patrick Shea	Engaged re union-related matters
2018-10-19	0.40	Brian T Parker	Provide background documents to TMIG to assist with final completion of report
2018-10-21	0.10	Christopher Stanek	E-mail to H. Bricks regarding expiry of time for cross-claims;



December 31, 2018

INVOICE: 19077197

Date	Hours	Timekeeper	Description
2018-10-22	0.40	Christopher Stanek	Received and reviewed correspondence from client regarding executed Release; confirmed service of Order discontinuing action as against Heinrichs; e-mail to J. Brunner regarding settlement funds;
2018-10-23	0.90	Jenna Cuculuzzi-Cotter	Review of by-laws and relevant sections of the Condominium Act and regulations
2018-10-23	0.20	Darrell R. J. Daley	Telephone attendance with R. Lupo re status of condominium documents, minor variance and agreements of purchase and sale; correspondence to B. Parker;
2018-10-23	0.50	Rosa Lupo	Office discussion re: status of various matters;
2018-10-26	0.20	Brian T Parker	Update call with TMIG; status memo to H. Bricks
2018-10-29	0.20	Jenna Cuculuzzi-Cotter	Amendment to by-laws
2018-10-30	2.50	Darrell R. J. Daley	Reviewing file re outstanding matters in preparation for teleconference; correspondence to B. Parker; participating in teleconference; reviewing and revising outstanding matters chart and correspondence to group enclosing same; correspondence to N. O'Neill;
2018-10-30	0.50	Rosa Lupo	Status call;
2018-10-30	2.60	Brian T Parker	Send zoning bylaw and approved site plan to TMIG; send Variance decision to H. Bricks; read and modify TMIG draft report for finalization; draft a concluding summary
2018-10-31	1.70	Darrell R. J. Daley	Reviewing amendments/comments to declaration received from H. Bricks; reviewing and revising declaration; correspondence with H. Bricks re mechanical unit on level 1 and required easements and cost sharing pertaining to same;
2018-10-31	1.70	Brian T Parker	Review draft TMIG Report; make adjustments and direct revisions to TMIG
2018-11-01	5.50	Darrell R. J. Daley	Correspondence to H. Bricks and D. Miret re outstanding matters pertaining to Declaration and Shared Facilities Agreement; revising Declaration and Shared Facilities Agreement; correspondence to H. Bricks and D. Miret enclosing revised Declaration and Shared Facilities Agreement and outstanding matters pertaining to same;
2018-11-01	1.40	Brian T Parker	Attend city hall; confirm complete application at the counter; agree on signage language; prompt H. Bricks for assistance
2018-11-02	0.50	Darrell R. J. Daley	Correspondence with R. Lupo; correspondence to D. Sheldon re agreement of purchase and sale for Unit 905; reviewing correspondence and enclosure received from B. Parker re parking study;
2018-11-02	1.10	Brian T Parker	Complete the final TMIG report revisions; forward to Robert Lee, city Transportation
2018-11-05	0.60	Darrell R. J. Daley	Reviewing and revising Schedule A to Declaration;

Terms: due upon receipt
Interest at the rate of 1.8% 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, 2018
 INVOICE: 19077197

Date	Hours	Timekeeper	Description
2018-11-05	0.40	Brian T Parker	Final revisions to TMIG report
2018-11-06	3.90	Darrell R. J. Daley	Reviewing amendments to Schedule A received from D. Miret; instructions to N. O'Neill; correspondence with D. Miret; reviewing marked-up parts listing received from D. Miret re reference plan; revising Declaration and Shared Facilities Agreement; telephone attendance with D. Miret re additional amendments to Schedule "A" and confirmation of outstanding matters pertaining to Declaration and Shared Facilities Agreement; reviewing correspondence and enclosures received from B. Parker;
2018-11-07	1.80	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re amendments to shared facilities agreement; revising shared facilities agreement; reviewing shared facilities agreement and declaration re outstanding matters; correspondence to H. Bricks re required confirmations;
2018-11-08	0.40	Darrell R. J. Daley	Receiving voicemail from B. Parker re comments from transportation department to TMIG study and status of road widening requirement; correspondence to B. Parker re conditions of approval; reviewing correspondence received from H. Bricks; instructions to N. O'Neill;
2018-11-09	0.50	Brian T Parker	Engage city transportation staff for comment; confirm sign posting to city with proof and written verification
2018-11-10	0.40	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re shared cost allocation for building envelope and balconies; reviewing shared facilities agreement and correspondence to H. Bricks re same;
2018-11-12	0.40	Brian T Parker	Settle statutory notice proof with Committee staff
2018-11-13	2.00	Darrell R. J. Daley	Reviewing correspondence and outstanding matters in preparation for teleconference; participating in group teleconference; telephone attendance with R. Lupo; updating outstanding matters chart and correspondence to group enclosing same;
2018-11-13	1.00	Rosa Lupo	Status call;
2018-11-15	2.10	Darrell R. J. Daley	Reviewing master agreement of purchase and sale; telephone attendance with D. Palmieri re proposed amendments to form of purchase agreement; revising master agreement of purchase and sale;
2018-11-16	0.30	Brian T Parker	Circulate amended notice; call to Rob Lee, city transportation; call to TMIG for potential hearing attendance
2018-11-19	1.20	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; reviewing and revising project tracking schedules; reviewing and revising by-laws;
2018-11-20	0.80	Brian T Parker	Submit revised Notice; follow-up with planning and transportation for review status
2018-11-21	0.30	Brian T Parker	Receipt of Robert Lee advisory; forward to H. Bricks; follow

December 31, 2018
 INVOICE: 19077197

Date	Hours	Timekeeper	Description
2018-11-23	1.10	Brian T Parker	up further with planning staff; reach out to engineering staff Check city web browser for Committee updates; attend Committee at front counter to verify file status/public comments
2018-11-26	0.20	Brian T Parker	Monitor Committee application; reach out to planning staff; pull hearing agenda
2018-11-28	0.50	Darrell R. J. Daley	Reviewing concrescence received from H. Bricks re minor variance, and concerns raised by life lease unit holder to be addressed; correspondence to P. Shea re court order to transfer strip of land to City and appointing director's to declarant condominium board;
2018-11-28	2.40	Brian T Parker	Prep and attend Committee of Adjustment
2018-11-28	0.40	Patrick Shea	Internal communications
2018-11-30	0.30	Patrick Shea	Communications with client re minor variance
2018-12-04	3.70	Darrell R. J. Daley	Reviewing file re outstanding items in preparation for group teleconference re outstanding items; telephone message to D. Miret; instructions to N. O'Neill re amendments to shared facilities agreement; participating in group teleconference; reviewing and revising outstanding items chart and correspondence to group enclosing same; correspondence to N. O'Neill; correspondence to P. Shea re vesting order;
2018-12-04	1.10	Christopher Stanek	Preparation of pre-trial brief; e-mail to H. Bricks;
2018-12-05	0.20	Patrick Shea	Internal communications
2018-12-05	1.30	Christopher Stanek	Received and reviewed correspondence from H. Bricks; response to H. Bricks; instructions regarding preparation for pre-trial brief;
2018-12-06	0.30	Jennifer Danahy	Call from B. Parker re RSC process and City policy;
2018-12-06	1.80	Brian T Parker	Review condo plans and calculate size of widening dedication; review City's approved protocol for dedication of potentially contaminated lands; discuss internally with J. Danahy; consider condominium vs. site plan re: process approach; consider whether RSC required; prepare overview memorandum of dedication process going forward/timing; discuss internally with P. Shea;
2018-12-06	1.70	Patrick Shea	Engaged re conveyance of strip of land
2018-12-07	0.50	Brian T Parker	Further review City's protocol for dedication of potentially contaminated land; call with city environmental engineering staff on peer review process/timing/land transfer
2018-12-07	0.90	Patrick Shea	Discussions with client; internal discussions
2018-12-10	0.80	Brian T Parker	Speak with P. Shea; speak with Robert Lee; speak with Ana Luciani for direction on widening dedication and phase1 environmental site assessment
2018-12-10	1.90	Patrick Shea	Meeting with client

December 31, 2018
 INVOICE: 19077197

Date	Hours	Timekeeper	Description
2018-12-10	1.40	Christopher Stanek	Finalized Pre-Trial Brief;
2018-12-12	1.00	Darrell R. J. Daley	Drafting disclosure statement;
2018-12-12	2.10	Patrick Shea	Engaged re vesting order
2018-12-12	0.20	Christopher Stanek	Preparation for pre-trial;
2018-12-13	2.20	Christopher Stanek	Preparation for and attendance at pre-trial/case conference; received endorsement removing matter from trial list; received and reviewed correspondence from J. Baichoo; response to J. Baichoo;
2018-12-14	0.80	Darrell R. J. Daley	Drafting disclosure statement;
2018-12-16	2.30	Darrell R. J. Daley	Drafting disclosure statement;
2018-12-17	5.80	Darrell R. J. Daley	Drafting disclosure statement;
2018-12-18	9.80	Darrell R. J. Daley	Drafting disclosure statement; reviewing and revising by-law 1 and 2;
2018-12-18	0.80	Patrick Shea	Engaged re union-related matters
2018-12-19	9.20	Darrell R. J. Daley	Reviewing file in preparation for group teleconference; participating in group teleconference re outstanding matters; correspondence to B. Parker; correspondence to P. Shea; telephone attendance with R. Lupo; drafting disclosure statement; reviewing and revising by-law 3;
2018-12-19	0.60	Rodrigue Escayola	Internal conference re standard unit bylaws, scope, use and best practice; Drafting memorandum with precedents and options to be considered by client
2018-12-19	1.00	Rosa Lupo	Conference call re: updated status;
2018-12-19	0.30	Brian T Parker	Check decision status; report to H. Bricks
2018-12-19	0.90	Patrick Shea	Engaged re issues with respect to conveyance of property an need for environmental report
2018-12-20	3.50	Darrell R. J. Daley	Revising by-laws 3 and 4; correspondence with R. Escayola; instructions to K. Brydges; correspondence with M. Sternak re submetering agreement; revising disclosure statement;
2018-12-20	0.10	Rodrigue Escayola	Internal instructions re bylaw
2018-12-20	0.20	Brian T Parker	Review/forward final and binding letter
2018-12-21	3.10	Darrell R. J. Daley	Reviewing and revising disclosure statement;
2018-12-21	1.00	Lina Santos	Meeting with K. Strong to review title issues and easements; plotting and preparing sketch of easement interests; discuss and provide advice on legal description for vesting order to K. Strong;
2018-12-21	4.00	Kirsty Strong	Reviewing title to with L. Santos to confirm easements property is subject to against the amended legal description for Approval Order; Amending draft order to include reference to the "subject to" right; Corresponding with P. Shea on revisals;
2018-12-22	1.00	Darrell R. J. Daley	Reviewing and revising disclosure statement and by-laws;



December 31, 2018
INVOICE: 19077197

Date	Hours	Timekeeper	Description
2018-12-23	1.50	Darrell R. J. Daley	Revising disclosure statement, by-laws and rules; correspondence to group enclosing draft disclosure statement, by-laws and rules;
2018-12-23	1.10	Patrick Shea	Internal communications; engaged re vesting order; review documentation re condo corporation
2018-12-28	1.00	Darrell R. J. Daley	Reviewing and revising master agreement of purchase and sale;

Total Fees for Professional Services \$54,206.50

DISBURSEMENTS

Taxable Costs

Copying		\$626.25
Scanning Service		\$99.00
Binding		\$58.95
Corporate Searches - Taxable		\$29.61
TeraView (Ontario) Online Searches & Registration - Taxable		\$54.95
Off-Site Storage Recovery		\$25.00
Conference Call Expenses		\$109.26
2018-09-30	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 86590; DATE: 09/30/2018 - T988324 - Filing of Discontinuance - C. Brennan	\$35.00
2018-12-31	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 88313; DATE: 12/31/2018 - T988324 - Serving and filing pre-trial conference memorandum - C. Stanek	\$265.24

Total Taxable Disbursements \$1,303.26

Non-Taxable Costs

Corporate Searches - Agency		\$16.00
TeraView (Ontario) Online Searches & Registration - Agency		\$35.20
Total Non-Taxable Disbursements		<u>\$51.20</u>



December 31, 2018
INVOICE: 19077197

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$62,777.24 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

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Ottawa, ON K1P 1C3
Canada

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SWIFTCODE: CIBCCATT

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119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer®

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

October 29, 2018
 INVOICE: 19013869

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

		HST (13.0%)
Fees for Professional Services	\$27,015.00	\$3,511.95
Disbursements (Taxable)	<u>297.26</u>	
Total Disbursements	297.26	38.64
Total Fees and Disbursements	27,312.26	
Total Taxes	3,550.59	3,550.59
Total Invoice	30,862.85	
Please remit balance due:	In Canadian Dollars	\$30,862.85

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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October 29, 2018
INVOICE: 19013869

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-09-17	1.60	Cathleen Brennan	Reviewing motion record and preparing for motion re motion to discontinue without costs;
2018-09-17	4.40	Darrell R. J. Daley	Revising shared facilities agreement and correspondence to H. Bricks enclosing same; correspondence with H. Bricks re shared facilities agreement; correspondence to B. Parker re transportation study; correspondence to H. Bricks re timeline pertaining to minor variance; reviewing outstanding matters chart in preparation for group teleconference; participating in group teleconference re outstanding matters; updating outstanding matters chart and correspondence to group enclosing same;
2018-09-17	2.10	Patrick Shea	Prepare for and attend meeting with Korean community
2018-09-17	0.20	Christopher Stanek	Received and reviewed correspondence from J. Nemers; e-mail to C. Brennan;
2018-09-18	3.30	Cathleen Brennan	Attending masters court to obtain order for leave to discontinue as against Victor Heinrichs Inc. and Victor Heinrichs Architects Inc.;
2018-09-18	0.20	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks; correspondence to H. Bricks;
2018-09-18	2.50	Patrick Shea	Prepare for and attend meeting with Ministry of Labour
2018-09-18	0.10	Christopher Stanek	Discussion with C. Brennan re motion;
2018-09-19	1.00	Chris Nichols	Attend court; have order issued and entered;
2018-09-19	0.30	Patrick Shea	Receive and review letter from union; external communications
2018-09-20	0.70	Cathleen Brennan	Serving Notice of Discontinuance and Order of Justice McAfee on defendants to the action;
2018-09-21	1.40	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re LTC facility sale discussions and timing of condominium declaration; drafting correspondence to H. Bricks re outstanding matters required to be completed prior to commencement of sale process; reviewing most recent form of declaration;
2018-09-21	0.70	Patrick Shea	Engaged re appeal to Div Court; engaged re internal and external communications
2018-09-21	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner; response to J. Brunner;

October 29, 2018
 INVOICE: 19013869

Date	Hours	Timekeeper	Description
2018-09-24	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner; e-mail to client; received and reviewed correspondence from client;
2018-09-25	2.50	Darrell R. J. Daley	Reviewing form of condominium management agreement and preparing comments re same; reviewing correspondence received from B. Parker;
2018-09-25	0.40	Rosa Lupo	Correspondence re: parking minor variance application;
2018-09-25	0.30	Brian T Parker	review application submission; contact Committee caseworker to detail application adjustment;
2018-09-25	1.40	Patrick Shea	Engaged re Motion
2018-09-26	0.90	Darrell R. J. Daley	Reviewing conditions of draft approval; reviewing shared facilities agreement and declaration re required provisions re shared facilities and person of responsibility;
2018-09-26	0.30	Christopher Stanek	Received and reviewed correspondence from J. Brunner; e-mail to client re draft Release;
2018-09-28	5.60	Darrell R. J. Daley	Telephone attendance with H. Bricks re amendments to shared facilities agreement and condominium management agreement and re outstanding matters; correspondence with H. Bricks re insurance provisions in shared facilities agreement; revising shared facilities agreement; revising declaration; correspondence to D. Palmieri re agreement of purchase and sale; reviewing correspondence received from R. Gillooly re shared facilities agreement and correspondence to H. Bricks re same;
2018-09-29	2.50	Darrell R. J. Daley	Reviewing reserve fund study; reviewing Condominium Act; preparing summary of reserve fund study to be included in budget notes and correspondence to H. Bricks re same; reviewing form of declaration;
2018-09-30	1.90	Darrell R. J. Daley	Reviewing and revising declaration;
2018-10-01	4.90	Darrell R. J. Daley	Reviewing revised budget notes received from H. Bricks; reviewing outstanding matters chart in preparation for teleconference; correspondence to B. Parker; participating in group teleconference re outstanding matters; revising outstanding matters chart and circulating same to group; reviewing and revising declaration re transfer of shared units and utilities;
2018-10-01	0.20	Brian T Parker	Update with TMIG on timing
2018-10-02	0.40	Brian T Parker	Speak with TMIG on completion date; speak with Darrell on legal mechanism for conveyance of care facility's 4 parking spaces; review background with TMIG
2018-10-03	0.40	Darrell R. J. Daley	Reviewing comments received from D. Palmieri re precedent agreement of purchase and sale;
2018-10-03	0.20	Brian T Parker	Further call to Committee caseworker on amendment instruction; check Committee Members list;

Terms: due upon receipt
 Interest at the rate of 1.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

October 29, 2018
 INVOICE: 19013869

Date	Hours	Timekeeper	Description
2018-10-04	1.00	Darrell R. J. Daley	Reviewing multiple correspondent and enclosures received from H. Bricks re amendments to agreement of purchase and sale and shared facilities agreements;
2018-10-06	3.90	Darrell R. J. Daley	Correspondence to D. Miret re most recent plans and schedule "D" to declaration; reviewing correspondence and enclosures received from D. Miret; reviewing and revising declaration; instructions to N. O'Neill re amendments to declaration;
2018-10-07	0.70	Darrell R. J. Daley	Correspondence to H. Bricks re preparation of Schedule D to Declaration; reviewing correspondence received from R. Gillooly and H. Bricks re proposed amendments to shared facilities agreement; correspondence to H. Bricks re amendments to shared facilities agreement;
2018-10-08	4.20	Darrell R. J. Daley	Reviewing and revising declaration and shared facilities agreement; correspondence to D. Miret re unit boundaries and inclusions/exclusions; correspondence to D. Miret re matters pertaining to draft condominium plans;
2018-10-09	3.80	Darrell R. J. Daley	Revising Declaration; reviewing multiple correspondence received from D. Miret re amendments to condominium plans and Unit exclusions;
2018-10-09	0.20	Brian T Parker	Check current status with TMIG; speak with Dario at Avis on plan set submission to TMIG
2018-10-10	4.40	Darrell R. J. Daley	Revising declaration; instructions to N. O'Neill re amendments to Declaration; reviewing Wyse submetering agreement; instructions to J. Cuculuzzi-Cotter re amendments to disclosure statement; correspondence to H. Bricks re Unit 7, Level A;
2018-10-11	4.70	Darrell R. J. Daley	Reviewing revised Declaration and instructions to N. O'Neill re same; reviewing and revising shared facilities agreement; instructions to N. O'Neill;
2018-10-12	0.30	Brian T Parker	Check Variance status on line; check timing with TMIG; speak with Robert Lee to alert him on timing; instruct Dario to coordinate information needs with TMIG
2018-10-13	1.10	Darrell R. J. Daley	Correspondence to H. Bricks and D. Miret enclosing revised declaration and shared facilities agreement and re outstanding matters;

Total Fees for Professional Services

\$27,015.00

DISBURSEMENTS

Taxable Costs

Copying	\$9.25
Conference Call Expenses	\$22.77



October 29, 2018
INVOICE: 19013869

2018-08-31	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 86445; DATE: 08/31/2018 - T988324 - Serving and filing Motion Record - C. Stanek	\$265.24
	Total Taxable Disbursements	<u>\$297.26</u>

October 29, 2018
INVOICE: 19013869

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$30,862.85 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

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Canada

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BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

September 27, 2018
 INVOICE: 18996713

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

		HST (13.0%)
Fees for Professional Services	\$11,005.50	\$1,430.72
Disbursements (Taxable)	<u>2,172.90</u>	
Total Disbursements	2,172.90	282.48
Total Fees and Disbursements	13,178.40	
Total Taxes	1,713.20	1,713.20
Total Invoice	14,891.60	
Please remit balance due:	In Canadian Dollars	\$14,891.60

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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September 27, 2018
 INVOICE: 18996713

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-08-08	1.30	Rosa Lupo	Conference call with all;
2018-08-10	0.60	Mark Emmanuel	Obtaining Corporate Profile, Bankruptcy and Insolvency against Mikal-Calladan Construction Inc.
2018-08-14	0.80	Rosa Lupo	Correspondence with B. Parker re: parking issues;
2018-08-16	0.40	Brian T Parker	Detailed discussion with Robert Lee; request expedite of hearing date; call with may Wang to expedite; check Committee calendar
2018-08-20	1.80	Darrell R. J. Daley	Reviewing file in preparation for teleconference; participating in group teleconference re outstanding matters; telephone attendance with H. Bricks re amendments to Budget Notes; instructions to N. O'Neill; updating outstanding matters chart;
2018-08-20	0.90	Christopher Stanek	Drafting Affidavit for motion for leave to discontinue against Heinrichs;
2018-08-21	0.20	Christopher Stanek	Final review of draft affidavit; commissioned affidavit of H. Dean;
2018-08-22	1.10	Darrell R. J. Daley	Instruments to O'Neill re change of meeting date; correspondence to group enclosing updated outstanding matters chart; reviewing correspondence received from B. Parker re tentative hearing date; telephone attendance with N. Lee; correspondence to N. Lee;
2018-08-22	0.10	Christopher Stanek	Approved Motion Record for service and filing;
2018-08-23	0.40	Darrell R. J. Daley	Correspondence to N. Lee enclosing Schedule G to declaration; correspondence to N. Lee enclosing conditions of draft plan of condominium approval and re advisory notes;
2018-08-24	0.20	Brian T Parker	Follow up with D. Daley on next steps/confirm hearing date
2018-08-29	0.50	Patrick Shea	Engaged re union-related issues; internal and external communications
2018-08-30	0.20	Brian T Parker	Note to TMIG on timing
2018-08-30	0.40	Brian T Parker	Discuss status of preliminary survey results with TMIG; check hearing timing
2018-09-04	0.30	Patrick Shea	Receive and review confidentiality agreement
2018-09-05	2.50	Darrell R. J. Daley	Reviewing file in preparation for teleconference; telephone message to B. Parker; telephone attendance with R. Lupo; participating in group teleconference re outstanding matters; correspondence to B. Parker re status of transportation study and minor variance timeline; correspondence to D.

September 27, 2018
 INVOICE: 18996713

Date	Hours	Timekeeper	Description
			Palmieri re master agreement of purchase and sale; reviewing and revising outstanding matters chart and correspondence to group enclosing same;
2018-09-05	0.40	Rosa Lupo	Telephone attendance with client re: status update;
2018-09-06	0.30	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; reviewing conditions of draft approval; correspondence to B. Parker;
2018-09-06	0.70	Patrick Shea	Review outstanding matters list; engaged re union-related issues
2018-09-08	1.50	Darrell R. J. Daley	Reviewing comments/amendments to shared facilities agreement received from H. Bricks; reviewing and revising shared facilities agreement;
2018-09-09	1.10	Darrell R. J. Daley	Reviewing and revising shared facilities agreement;
2018-09-10	2.10	Darrell R. J. Daley	Telephone attendance with B. Parker re minor variance; reviewing and revising shared facilities agreement;
2018-09-10	0.50	Brian T Parker	Discuss status and process with D. Daley; send conditions of condo approval to Robert Lee
2018-09-11	1.10	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; reviewing and revising shared facilities agreement;
2018-09-12	0.80	Darrell R. J. Daley	Revising shared facilities agreement;
2018-09-12	0.30	Christopher Stanek	Received and reviewed correspondence from J. Nemers; scanned motion record; response to J. Nemers;
2018-09-13	0.30	Christopher Stanek	Received and reviewed correspondence from J. Nemers; response to J. Nemers; received and reviewed correspondence from J. Nemers; received and reviewed correspondence from J. Baichoo;
2018-09-15	4.70	Darrell R. J. Daley	Reviewing and revising shared facilities agreement;

Total Fees for Professional Services \$11,005.50

DISBURSEMENTS

Taxable Costs

Copying		\$463.00
Scanning Service		\$39.75
Binding		\$37.45
2018-01-01	Expert fee VENDOR: Arbi Tech; INVOICE#: 201752; DATE: 01/01/2018 - T988324 - Services in connection with Project 17012 - Rose of Sharon Constru (07-31-17) - C. Stanek	\$1,597.70
2018-08-20	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 86124;	\$35.00



September 27, 2018

INVOICE: 18996713

DATE: 20/08/2018 - T988324 - Filing notice of Motion/ J Hanet

Total Taxable Disbursements

\$2,172.90

September 27, 2018
INVOICE: 18996713

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$14,891.60 CAD

PAYMENT BY CHEQUE:

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119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

August 29, 2018
 INVOICE: 18978892

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

		HST (13.0%)
Fees for Professional Services	\$11,950.50	\$1,553.57
Disbursements (Taxable)	80.16	
Disbursements (Non-Taxable)	<u>176.00</u>	
Total Disbursements	256.16	10.42
Total Fees and Disbursements	12,206.66	
Total Taxes	1,563.99	1,563.99
Total Invoice	13,770.65	
Please remit balance due:	In Canadian Dollars	\$13,770.65

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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August 29, 2018
 INVOICE: 18978892

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-07-16	1.60	Darrell R. J. Daley	Reviewing correspondence re outstanding matter updates in preparation for group teleconference; participating in group teleconference; revising outstanding matters chart;
2018-07-16	1.60	Brian T Parker	Source out City application manager on status of hearing date; update internal call with D. Daley; speak with H. Bricks on timing; speak with J. Tsang on planning position; source name of City transportation planner on this file; speak with Jim Bacchus for fee quote for parking utilization study
2018-07-17	1.50	Darrell R. J. Daley	Telephone attendance with B. Parker; revising outstanding matters chart and correspondence to group enclosing same;
2018-07-18	1.00	Brian T Parker	Review complete application; calls to Mike Mancini, Peter Raines; TMIG transportation; note to H. Bricks
2018-07-19	0.70	Darrell R. J. Daley	Receiving voicemail from G. Kim; telephone attendance with G. Kim re agreement of purchase and sale;
2018-07-19	1.40	Brian T Parker	Speak with Committee of Adjustment and with architect, and with surveyor and with Peter Raynes, planning consultant to revise plans and move process forward; instruct application changes
2018-07-19	0.40	Brian T Parker	Resubmission of application to Committee with amendments
2018-07-20	0.40	Darrell R. J. Daley	Correspondence to H. Bricks re notes from call with G. Kim; reviewing correspondence and enclosures received from G. Kim; correspondence to E. Golden;
2018-07-23	0.20	Darrell R. J. Daley	Reviewing correspondence received from E. Golden re G .Kim eviction (PH8);
2018-07-23	0.40	Rosa Lupo	Correspondence re: timing for sales;
2018-07-23	1.40	Brian T Parker	Speak with Committee on timing of hearing; speak with Bacchus on scaling back fee proposal; speak with Robert Lee on variance position
2018-07-24	0.60	Darrell R. J. Daley	Reviewing multiple correspondence received from E. Golden and G. Kim; receiving voicemails from G. Kim and K. Shin; correspondence with E. Golden and G. Kim;
2018-07-24	2.20	Patrick Shea	Engaged re employee-related issues and long call with conciliator; engaged re eviction of J Kim
2018-07-25	1.10	Brian T Parker	Complete resubmission for Committee process with City building staff
2018-07-26	0.10	Darrell R. J. Daley	Reviewing correspondence received from E. Golden;

August 29, 2018
 INVOICE: 18978892

Date	Hours	Timekeeper	Description
2018-07-26	0.40	Brian T Parker	correspondence to R. Lupo; correspondence to D. Sheldon; Lengthy discussion with Robert Lee on parking variance; communicate with TMIG, Jim Bacchus
2018-07-26	0.30	Patrick Shea	Review situation with J Kim and PH8
2018-07-26	0.30	Christopher Stanek	Review of material for motion; requested motion date;
2018-07-27	0.10	Christopher Stanek	Received and reviewed correspondence from court re dates for motion;
2018-07-30	0.10	Christopher Stanek	Scheduling motion for discontinuance;
2018-07-31	0.60	Christopher Stanek	Drafting Notice of Motion;
2018-08-02	0.40	Rosa Lupo	Correspondence re: transfer of reserve;
2018-08-02	1.60	Brian T Parker	Discussion with Jason Tsang on revised Visitor condition; detailed discussion with TMIG transportation firm and reporting memo to team; read site plan agreement and registered obligations; review 2007 draft condo conditions and consider current status;
2018-08-03	0.10	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re rescheduling group meeting; instructions to N. O'Neill;
2018-08-08	1.30	Darrell R. J. Daley	Reviewing file in preparation for teleconference; participating in teleconference with group; email correspondence with B. Parker; telephone attendance with N. Lee;
2018-08-08	0.40	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re Receivership Order; e-mail to client;
2018-08-10	1.30	Darrell R. J. Daley	Reviewing notes and email correspondence; updating outstanding matters chart; correspondence to the group enclosing same;
2018-08-10	0.10	Christopher Stanek	Conducted search re Mikal-Calladan Inc.
2018-08-13	1.20	Brian T Parker	Finalize pre-circulation process with city Committee and Robert Lee Transportation Services; forward registered site plan agreement; settle transportation consultant; coordinate with H. Bricks
2018-08-14	0.50	Darrell R. J. Daley	Reviewing correspondence received from B. Parker re minor variance hearing date; correspondence with H. Bricks; reviewing shared facilities agreement; correspondence to H. Bricks enclosing same;

Total Fees for Professional Services

\$11,950.50

DISBURSEMENTS

Taxable Costs

Copying	\$16.75
Scanning Service	\$4.00



August 29, 2018
INVOICE: 18978892

Corporate Searches - Taxable		\$29.61
Conference Call Expenses		\$29.80
Total Taxable Disbursements		<u>\$80.16</u>
Non-Taxable Costs		
Corporate Searches - Agency		\$16.00
2018-07-31	Minister of Finance - Agency	\$160.00
	VENDOR: Minister of Finance; INVOICE#: T988324A; DATE: 07/31/2018 - T988324 - Filing fee for notice of motion re motion to discontinue action without costs - C. Stanek	
	Total Non-Taxable Disbursements	<u>\$176.00</u>

August 29, 2018
INVOICE: 18978892

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$13,770.65 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

July 19, 2018
 INVOICE: 18953837

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

		HST (13.0%)
Fees for Professional Services	\$8,912.00	\$1,158.56
Disbursements (Taxable)	<u>0.25</u>	
Total Disbursements	0.25	0.03
Total Fees and Disbursements	8,912.25	
Total Taxes	1,158.59	1,158.59
Total Invoice	10,070.84	
Please remit balance due:	In Canadian Dollars	\$10,070.84

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal



July 19, 2018
INVOICE: 18953837

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-05-02	0.80	Rosa Lupo	Correspondence with Norman re: outstanding issues;
2018-06-18	0.20	Darrell R. J. Daley	Reviewing correspondence received from N. Lee and H. Bricks re status updates;
2018-06-19	0.10	Darrell R. J. Daley	Receiving voicemail from C. Stehr; correspondence to C. Stehr re employment legislation;
2018-06-20	0.30	Christopher Stanek	Received and reviewed correspondence from J. Brunner; review of Rule 28; e-mail to J. Brunner;
2018-06-21	0.40	Darrell R. J. Daley	Reviewing file in respiration for group meeting with J. Tsang, City of Toronto, re amendments to conditions of draft approval and condominium plans;
2018-06-21	1.50	Brian T Parker	Attend meeting with City planning department; post meeting and instruction to proceed with minor variance application;
2018-06-25	3.10	Darrell R. J. Daley	Reviewing outstanding matters chart and correspondence re updated pertaining to same; participating in by-weekly group teleconference; updating outstanding matters chart and circulating same to group in preparation for July 9th teleconference; multiple correspondence with B. Parker re minor variance, transportation study and registered owner; correspondence to N. Lee re conditions of draft approval pertaining to streetscaping and site plan agreement deficiencies;
2018-06-25	0.50	Rosa Lupo	Update status call;
2018-06-25	1.40	Brian T Parker	Review results of City's zoning review of property; consider in context of pending minor variance; review the site specific zoning bylaw and reconfirm that it was brought forward into City's new zoning bylaw 569-2013 as a special Section 900 exception; check application form for Minor Variance and updated rules on electronic submissions;
2018-06-26	2.40	Brian T Parker	Complete Minor variance application form; pull together background supporting materials for complete submission; complete Waiver application form; forward to H. Bricks for authorization;
2018-06-27	0.20	Darrell R. J. Daley	Reviewing correspondence and voicemail received from B. Parker; telephone attendance with B. Parker re: application for minor variance; correspondence to B. Parker;
2018-06-27	0.50	Rosa Lupo	Review of correspondence re; minor variance application;
2018-06-27	1.40	Brian T Parker	Finalize draft Variance Application and covering note to H.

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



July 19, 2018
INVOICE: 18953837

Date	Hours	Timekeeper	Description
			Bricks; confirm relevant dates with D. Daley; forward documents for sign-off;
2018-06-27	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner; e-mail to client; received and reviewed correspondence from client re instructions;
2018-07-03	1.00	Brian T Parker	Finalize variance application; compile supporting documents; submission;
2018-07-03	0.50	Christopher Stanek	Research re discontinuance of cross-claim; e-mail to J. Brunner;
2018-07-05	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner;
2018-07-09	0.30	Darrell R. J. Daley	Correspondence with H. Bricks; email correspondence to group re rescheduling conference call; correspondence with D. Miret;
2018-07-10	0.20	Brian T Parker	Enquiry to Toronto Building Division on application hearing status;
2018-07-10	0.30	Christopher Stanek	E-mail to client regarding settlement with York Health Care; drafted and sent e-mail to counsel regarding Consent to Discontinuance;
2018-07-11	0.40	Darrell R. J. Daley	Reviewing correspondence and enclosures received from H. Bricks and D. Miret re: locker units;
2018-07-11	0.10	Christopher Stanek	Received and reviewed correspondence from S. Schwartz regarding consent;
2018-07-12	1.40	Brian T Parker	Speak with Committee of Adjustment staff to confirm complete application; receipt of final verification attend City Hall and complete fee payment; update memo to H. Bricks;

Total Fees for Professional Services \$8,912.00

DISBURSEMENTS

Taxable Costs

Copying \$0.25

Total Taxable Disbursements \$0.25

July 19, 2018
INVOICE: 18953837

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$10,070.84 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

June 25, 2018
 INVOICE: 18938265

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

		HST (13.0%)
Fees for Professional Services	\$35,315.00	\$4,590.95
Disbursements (Taxable)	2,940.22	
Disbursements (Non-Taxable)	<u>405.00</u>	
Total Disbursements	3,345.22	382.23
Total Fees and Disbursements	38,660.22	
Total Taxes	4,973.18	4,973.18
Total Invoice	43,633.40	
Please remit balance due:	In Canadian Dollars	\$43,633.40

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsofBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
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June 25, 2018
 INVOICE: 18938265

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-05-10	0.50	Darrell R. J. Daley	Reviewing correspondence received from C. Stanek re Unit 903; revising purchase agreement schedule;
2018-05-11	0.40	Darrell R. J. Daley	Reviewing outstanding matters chart; correspondence and telephone attendance with R. Lupo; correspondence to B. Parker re status and timing of PPR and minor variance; correspondence to B. Parker and P. Shea re project tracking schedule;
2018-05-12	1.00	Darrell R. J. Daley	Correspondence to H. Bricks; reviewing and revising project tracking schedule;
2018-05-13	1.90	Darrell R. J. Daley	Revising project tracking schedule; correspondence to R. Lupo enclosing same; correspondence to H. Bricks enclosing updated schedule;
2018-05-14	0.90	Darrell R. J. Daley	Correspondence with R. Lupo re conference call; preparing agreement of purchase and sale for R. Berg re Unit 903;
2018-05-15	0.30	Darrell R. J. Daley	Reviewing correspondence received from various parties re rescheduling group call; instructions to N. O'Neill; reviewing correspondence received from City of Toronto re status of PPR;
2018-05-18	0.30	Brian T Parker	Check last status update with J. Tsang; detailed discussion with D. Daley on planning and zoning status; engage zoning staff again
2018-05-18	2.10	Patrick Shea	Factum re judicial review
2018-05-20	1.40	Patrick Shea	Engaged re Judicial Review
2018-05-21	6.10	Patrick Shea	Engaged re factum and Application Record
2018-05-22	2.20	Darrell R. J. Daley	Telephone attendance with B. Parker; reviewing file in preparation for teleconference; participating in bi-weekly group teleconference; reviewing and revising outstanding matters chart and correspondence to group enclosing same;
2018-05-22	1.00	Rosa Lupo	Status call;
2018-05-22	5.60	Patrick Shea	Materials for Div Crt
2018-05-23	1.40	Patrick Shea	Enraged re materials for judicial review
2018-05-25	0.70	Patrick Shea	Review terms of offer documents
2018-05-28	0.40	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks re sale of PH8 to G. Kim; reviewing appliance spreadsheet received from H. Bricks and correspondence to H. Bricks re same; instructions to K. Fawcett;

June 25, 2018
 INVOICE: 18938265

Date	Hours	Timekeeper	Description
2018-05-28	1.20	Kelly Fawcett	Preparing master agreement of purchase and sale;
2018-05-29	2.70	Darrell R. J. Daley	Correspondence with B. Parker re zoning review and conditions of draft approval; reviewing outstanding matters chart; participating in group teleconference call; voicemail exchange and correspondence with N. Lee; instructions to K .Fawcett re HST rebate and outstanding condominium matters; correspondence with R. Lupo re HST and streetscaping matters; correspondence with H. Bricks re writ of possession;
2018-05-29	2.00	Kelly Fawcett	Preparing closing agenda re outstanding matters; email correspondence with D. Daley re new housing rebate and HST; telephone attendance with CRA re same;
2018-05-29	0.80	Rosa Lupo	Status call; office discussion with D. Daley re: HST rebate;
2018-05-30	1.40	Darrell R. J. Daley	Reviewing and revising master agreement of purchase and sale for unoccupied units;
2018-05-30	0.50	Kelly Fawcett	Revising closing agenda re outstanding items;
2018-05-30	0.20	Brian T Parker	Update Jason Tsang; forward position
2018-05-30	0.70	Patrick Shea	Communications with client re transfer of unit; communications re terms for offers
2018-05-31	3.80	Darrell R. J. Daley	Correspondence to M. Bussmann re availability of HST rebates to be assigned by purchasers; reviewing and revising master agreement of purchase and sale for unoccupied units; reviewing correspondence re sale of PH8 to G. Kim; instructions to K. Fawcett;
2018-06-01	0.20	Michael Bussmann	Reviewing email inquiry D. Daley on rebates; drafting response to same;
2018-06-01	2.70	Darrell R. J. Daley	Reviewing and revising schedule to agreement of purchase and sale for PH8 and instructions to K. Fawcett re same; correspondence to H. Bricks re required information and confirmations for agreement of purchase and sale for PH8; email correspondence to E. Golden re writ of possession;
2018-06-01	0.90	Kelly Fawcett	Preparing agreement of purchase and sale re PH8;
2018-06-03	1.90	Darrell R. J. Daley	Reviewing and revising agreement of purchase and sale for PH8; reviewing and revising master agreement of purchase and sale;
2018-06-04	1.00	Darrell R. J. Daley	Revising purchase agreements; conferring with K. Fawcett re amendments to same;
2018-06-04	2.50	Kelly Fawcett	Revising agreement of purchase and sale re PH8; revising master agreement of purchase and sale; inter-office consultation with D. Daley re same; email correspondence with R. Lupo re closings;
2018-06-05	2.30	Darrell R. J. Daley	Telephone attendance with B. Parker re parking and zoning matters; reviewing correspondence received from E. Golden re writ of possession for PH8; revising agreements of



Date	Hours	Timekeeper	Description
			purchase and sale;
2018-06-05	1.20	Kelly Fawcett	Further preparation of master agreement of purchase and sale;
2018-06-05	0.50	Brian T Parker	Check zoning status; detailed discussion with D. Daley going forward to city planning meeting
2018-06-06	0.50	Darrell R. J. Daley	Reviewing correspondence and enclosures received from B. Parker re zoning review; correspondence to B. Parker; correspondence to E. Golden;
2018-06-06	1.30	Brian T Parker	Review city Zoning review notice; draft status update memorandum; request meeting with Jason Tsang; canvass dates with team
2018-06-07	5.10	Darrell R. J. Daley	Telephone attendance with B. Parker re parking and shared facilities; reviewing correspondence received from H. Bricks re matters pertaining to the sale of PH8; reviewing correspondence received from H. Bricks; revising agreement of purchase and sale for G. Kim and correspondence to H. Bricks enclosing same; revising master agreement of purchase and sale; instructions to K. Fawcett; reviewing correspondence received from H. Bricks and amending agreement of purchase and sale for G. Kim re same; instructions to K. Fawcett re outstanding matters; reviewing correspondence received from E. Golden;
2018-06-07	0.30	Kelly Fawcett	Revising agreement of purchase and sale re PH8;
2018-06-08	4.90	Darrell R. J. Daley	Telephone attendance with H. Bricks re amendments to agreement of purchase and sale for PH8; instructions to K. Fawcett; correspondence with H. Bricks enclosing finalized agreement of purchase and sale; reviewing and revising master agreement of purchase and sale re units being marketed; instructions to K. Fawcett; reviewing revised agreement of purchase and sale;
2018-06-08	1.30	Kelly Fawcett	Reviewing site plan agreement re warnings to purchasers; finalizing draft agreement re PH8; further preparation of master agreement of purchase and sale;
2018-06-09	1.50	Darrell R. J. Daley	Correspondence to N. Lee re outstanding matters; updating outstanding matters chart; instructions to N. O'Neill;
2018-06-10	2.50	Darrell R. J. Daley	Reviewing and revising budget notes; reviewing Condominium Act and related legislation;
2018-06-11	4.30	Darrell R. J. Daley	Email correspondence to group enclosing outstanding matters chart; revising master agreement of purchase and sale and instructions to K. Fawcett re same; correspondence to H. Bricks and D. Palmieri enclosing draft master agreement of purchase and sale; participating in group teleconference re outstanding matters; telephone attendance with P. Shea and R. Lupo; correspondence with R. Lupo;

June 25, 2018
 INVOICE: 18938265

Date	Hours	Timekeeper	Description
2018-06-11	0.90	Kelly Fawcett	Further revising of master agreement of purchase and sale; comparing provisions of same to PH8 agreement;
2018-06-11	1.00	Rosa Lupo	Telephone attendance with group re: status; office discussion with P. Shea re: timing for motions for vesting order;
2018-06-12	2.10	Darrell R. J. Daley	Reviewing declaration; reviewing condominium legislation; reviewing and revising budget notes;
2018-06-12	0.30	Brian T Parker	Check June 21 date with team and both Orin Tamir and Jason Tsang; note to Hartley
2018-06-13	3.50	Darrell R. J. Daley	Revisign budget notes; reviewing declaration; correspondence to H. Bricks enclosing amended budget notes and comments re same; correspondence to D. Miret re updated condominium plans; correspondence with W. Chase re locker units; correspondence to H. Bricks re Schedule "D" to the Declaration;
2018-06-13	0.20	Kelly Fawcett	Email correspondence with D. Daley re Schedule "D";
2018-06-14	1.80	Darrell R. J. Daley	Correspondence to H. Bricks and B. Parker re transportation engineer; correspondence to H. Bricks re locker discrepancy; reviewing and revising outstanding matters chart; correspondence to group enclosing same;

Total Fees for Professional Services \$35,315.00

DISBURSEMENTS

Taxable Costs

Copying		\$2,498.50
Binding		\$113.80
Courier		\$74.00
Office Supplies & Corporate Records		\$33.92
2018-05-24	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 84861; DATE: 24/05/2018 - T988324 - Urgent Rush - Divisional Court Filing - Application Record, BOA - P. Shea	\$110.00
2018-05-24	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 84862; DATE: 24/05/2018 - T988324 - Urgent Rush Divisional Court Filing - Factum & Certificate of Perfection - P. Shea	\$110.00

Total Taxable Disbursements \$2,940.22

Non-Taxable Costs

2018-05-24	Court Filing Fees - Non Taxable VENDOR: Reliable Process Servers Inc.; INVOICE#: 84862; DATE: 24/05/2018 - T988324 - Court Filing Fee - P. Shea	\$405.00
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June 25, 2018
INVOICE: 18938265

Total Non-Taxable Disbursements

\$405.00

June 25, 2018
INVOICE: 18938265

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$43,633.40 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

May 30, 2018
 INVOICE: 18922297

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

		HST (13.0%)
Fees for Professional Services	\$15,216.00	\$1,978.08
Disbursements (Taxable)	587.19	
Disbursements (Non-Taxable)	<u>380.00</u>	
Total Disbursements	967.19	76.33
Total Fees and Disbursements	16,183.19	
Total Taxes	2,054.41	2,054.41
Total Invoice	18,237.60	
Please remit balance due:	In Canadian Dollars	\$18,237.60

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
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May 30, 2018
 INVOICE: 18922297

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-04-09	0.80	Patrick Shea	Engaged re minor variance matters; prepare for and participate in conference call
2018-04-16	2.20	Darrell R. J. Daley	Receiving voicemail from D. Sheldon; telephone attendance with D. Sheldon re Outside Date; correspondence to D. Sheldon enclosing letters re extension of Outside Date; reviewing correspondence and enclosures received from B. Parker; reviewing file re site plan agreement amendment; correspondence to B. Parker; correspondence to N. Lee; reviewing correspondence and enclosure received from D. Sheldon re terrace; correspondence to H. Bricks and D. Miret; drafting correspondence to D. Sheldon;
2018-04-17	0.10	Darrell R. J. Daley	Reviewing correspondence received from D. Miret re exclusive use terrace; reviewing correspondence receive from N. Lee;
2018-04-17	2.60	Patrick Shea	Communication with counsel to CMHC; engaged re Judicial Review
2018-04-17	0.10	Christopher Stanek	Correspondence to J. Brunner re offer to settle;
2018-04-18	4.00	Darrell R. J. Daley	Telephone attendance with R. Lupo; correspondence with N. Lee; participating in group teleconference re outstanding items; reviewing correspondence received from R. Lupo; correspondence with P. Shea and C. Prophet re 2010 letter re streetscaping deficiencies; correspondence with D. Sheldon re condition date for Unit 203; reviewing correspondence received from D. Sheldon re extension of condition date and proposed amendments to agreement of purchase and sale for Unit 203; correspondence to D. Sheldon; correspondence with D. Miret re vesting order and timeline re registration of declaration; correspondence to P. Shea; revising outstanding matters chart;
2018-04-18	1.00	Rosa Lupo	Status conference call;
2018-04-18	1.60	Brian T Parker	Complete discussions with Yomi; receipt of full drawing package for Zoning Certificate application; complete Form and file with City; follow-up response form city and re-submit with amended explanation/purpose of application
2018-04-19	2.50	Darrell R. J. Daley	Reviewing correspondence and enclosure received from D. Sheldon; correspondence to D. Sheldon re proposed amendment to agreement of purchase and sale for Unit 203; correspondence with P. Shea, J. Minnes, R. Lupo, H. Bricks

May 30, 2018
 INVOICE: 18922297

Date	Hours	Timekeeper	Description
			and N. Lee re teleconference to discuss letter from City dated 2010 re streetscaping deficiencies; telephone attendance with D. Miret re status update; revising outstanding matters chart and circulating same to group; correspondence with group re new biweekly meeting time;
2018-04-19	0.40	Brian T Parker	Revise application for PPR; forward revisions; correspond with zoning examiner; pay application fee
2018-04-20	0.50	Brian T Parker	Update P. Shea; receive reply form City building to proceed; pay required fee
2018-04-20	0.20	Christopher Stanek	Telephone conversation with J. Brunner re offer to settle; e-mail to H. Bricks; response fro H. Bricks; e-mail to CMHC;
2018-04-23	0.40	Darrell R. J. Daley	Correspondence with N. Lee; reviewing correspondence received from call participants; correspondence to group call participants re new meeting time/dates;
2018-04-23	0.30	Brian T Parker	Settle payment of application fee
2018-04-24	1.10	Darrell R. J. Daley	Reviewing file; telephone attendance with H. Bricks, P. Shea, R. Lupo, J. Minnes, and N. Lee re streetscaping deficiencies identified in letter from City of Toronto and included as conditions of condominium approval; telephone attendance with R. Lupo;
2018-04-24	1.00	Rosa Lupo	Conference call re: APS;
2018-04-24	1.90	Jonathan Minnes	Reviewing 2010 letter and respective conditions of site plan agreement; attending call with B. Parker re status streetscaping permit issues; attending team call;
2018-04-24	0.40	Brian T Parker	Detailed discussion with J. Minnes in advance of 3:30 team call; engineering services position
2018-04-24	2.10	Patrick Shea	Factum re judicial review of OLRB
2018-04-24	1.10	Patrick Shea	Prepare for and participate in call
2018-04-25	0.10	Darrell R. J. Daley	Correspondence with D. Sheldon re condition dates and final copy of purchase agreement;
2018-04-26	2.10	Darrell R. J. Daley	Reviewing correspondence re Unit 203; revising schedules to agreement of purchase and sale; instructions to N. O'Neill; reviewing revised agreement of purchase and sale; correspondence to D. Sheldon enclosing amended agreement of purchase and sale; correspondence to H. Bricks enclosing amended purchase agreement; correspondence with H. Bricks re contributions to reserve fund and paragraph 11 of agreement of purchase and sale;
2018-04-26	0.40	Brian T Parker	Consider reply from city planning, J. Tsang; speak with Jason and supply registered agreement and plan; request timing status; speak further with Jim Bacchus on potential variance
2018-04-27	0.10	Darrell R. J. Daley	Correspondence with D. Sheldon re amendments to agreement of purchase and sale for Unit 203;



May 30, 2018
INVOICE: 18922297

Date	Hours	Timekeeper	Description
2018-04-30	2.80	Darrell R. J. Daley	Correspondence with B. Parker re status of parking space unitization; participating in group teleconference; reviewing correspondence received from H. Bricks; reviewing and revising outstanding matters chart and correspondence to group enclosing same;
2018-04-30	1.00	Rosa Lupo	Telephone attendance with re: zoning applications;
2018-04-30	0.30	Brian T Parker	Correspond with Jason Tsang on timing of review; follow memo to D. Daley; review March 2010 attachment to original condo approval
2018-05-02	0.30	Darrell R. J. Daley	Reviewing correspondence received from D. Sheldon; reviewing settlement agreement re Unit 903; instructions to N. O'Neill;
2018-05-02	0.40	Christopher Stanek	Telephone conversation with J. Brunner regarding settlement; left voice mail message for J. Baichoo;
2018-05-03	0.10	Brian T Parker	Call to Jason Tsang for performance status
2018-05-08	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner; e-mail to H. Bricks;
2018-05-11	0.20	Brian T Parker	Initiate discussions with city planning, Jason Tsang on status of condo plan amendment/revision

Total Fees for Professional Services \$15,216.00

DISBURSEMENTS

Taxable Costs

Copying	\$0.25
Scanning Service	\$5.00
Conference Call Expenses	\$107.85
2018-04-19	\$70.00
Agent Fees - Taxable VENDOR: Reliable Process Servers Inc.; INVOICE#: 84210; DATE: 04/19/2018 - T988324 - Rush Service Divisional Court Filing - Issued Application - P. Shea	
2018-04-23	\$198.59
Travel Expenses: Miscellaneous VENDOR: Parker, Brian T. INVOICE#: 2444513104251606 DATE: 04/25/2018 Parker, Brian, Fee paid to City of Toronto for Zoning Review re 165 Vaughan Road 04/23/18	
2018-04-27	\$120.50
Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 84360; DATE: 27/04/2018 - T988324 - Service on CARLEYWRAY/ F Sasso/P Shea	
2018-04-27	\$85.00
Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 84361; DATE: 27/04/2018 - T988324 - Commercial Court Filing -	

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



May 30, 2018
INVOICE: 18922297

	Motion/ F Sasso/ P Shea	
	Total Taxable Disbursements	<u>\$587.19</u>
Non-Taxable Costs		
2018-04-19	Court Filing Fees - Non Taxable VENDOR: Reliable Process Servers Inc.; INVOICE#: 84210; DATE: 04/19/2018 - T988324 - Court Filing Fee - P. Shea	\$220.00
2018-04-27	Court Filing Fees - Non Taxable VENDOR: Reliable Process Servers Inc.; INVOICE#: 84361; DATE: 27/04/2018 - T988324 - Commercial Court Filing - Motion/ F Sasso/ P Shea	\$160.00
	Total Non-Taxable Disbursements	<u>\$380.00</u>

May 30, 2018
INVOICE: 18922297

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$18,237.60 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

April 23, 2018
 INVOICE: 18898889

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

		HST (13.0%)
Fees for Professional Services	\$41,704.00	\$5,421.52
Disbursements (Taxable)	<u>148.44</u>	
Total Disbursements	148.44	19.29
Total Fees and Disbursements	41,852.44	
Total Taxes	5,440.81	5,440.81
Total Invoice	47,293.25	
Please remit balance due:	In Canadian Dollars	\$47,293.25

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
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Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

April 23, 2018
 INVOICE: 18898889

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2018-02-12	0.50	Rosa Lupo	Telephone attendance with Jonathan re: meeting with City of Toronto;
2018-02-13	1.10	Darrell R. J. Daley	Reviewing file; participating in teleconference with J. Minnes, R. Lupo, B. Parker, D. Miret and H. Bricks re meeting with City of Toronto re visitor parking requirements in draft conditions and minor variance to reduce long term care facility parking requirements;
2018-02-13	1.00	Rosa Lupo	Telephone attendance with re: zoning and parking issues;
2018-02-15	2.30	Darrell R. J. Daley	Reviewing court orders and form of right to occupy agreements; telephone attendance with R. Lupo; reviewing agreement of purchase and sale re Unit 203; correspondence to D. Sheldon enclosing revised purchase agreement; correspondence with D. Sheldon re amendment to condition dates;
2018-02-15	0.40	Brian T Parker	Review revised plans; instruction to Dario
2018-02-16	0.20	Darrell R. J. Daley	Reviewing revised plans received from D. Miret; correspondence to D. Miret;
2018-02-16	0.30	Rosa Lupo	Correspondence re: revised plan;
2018-02-19	1.00	Rosa Lupo	Telephone attendance with re: status;
2018-02-20	0.60	Darrell R. J. Daley	Correspondence to R. Lupo re status update of outstanding matters;
2018-02-20	1.00	Rosa Lupo	Review of correspondence re: APS to be entered into;
2018-02-20	0.30	Brian T Parker	Update Dario; and direction on submission; update Pat Shea; speak with city planning on timing of review
2018-02-21	0.30	Rosa Lupo	Correspondence re: revised draft;
2018-02-21	0.30	Brian T Parker	Speak with surveyor on framing our "ask"; review final draft amendment; internal discussion with D. Daley
2018-02-22	0.20	Darrell R. J. Daley	Correspondence with D. Sheldon re extension of conditions;
2018-02-26	1.00	Rosa Lupo	Telephone attendance with client re: Arirang Proposal;
2018-02-26	1.30	Patrick Shea	Communications with receiver; prepare for and participate in conference call
2018-03-01	1.80	Darrell R. J. Daley	Correspondence with R. Lupo and H. Bricks; receiving voicemail from L. Corne re sale of Unit 203; reviewing court orders; telephone attendance with L. Corne re requested amendments and clarifications re purchase agreement;

April 23, 2018
 INVOICE: 18898889

Date	Hours	Timekeeper	Description
			drafting correspondence to C. Prophet re clarification of court order; drafting correspondence to P. Shea re notice provision;
2018-03-01	3.70	Patrick Shea	Engaged re union application; prepare report
2018-03-02	2.50	Darrell R. J. Daley	Telephone attendance with R. Lupo re outstanding matters and minor variance issue; instructions to N. O'Neill re meeting invites; reviewing and revising outstanding matters chart and correspondence to the group enclosing same;
2018-03-02	0.40	Rosa Lupo	Correspondence re: status chart;
2018-03-02	2.10	Patrick Shea	Engaged re union issues; engaged re condo purchase agreement
2018-03-04	0.70	Darrell R. J. Daley	Reviewing correspondence and by-law and minor variance re parking requirements; correspondence to B. Parker re minor variance decision and need for further decision;
2018-03-04	2.40	Patrick Shea	Prepare for hearing at OLRB
2018-03-05	1.20	Darrell R. J. Daley	Telephone attendance with H. Bricks re court orders and adjustments in purchase agreement; reviewing correspondence and enclosures received from H. Bricks; correspondence to C. Prophet; correspondence to R. Lupo; instructions to N. O'Neill re amendments to purchase agreement; correspondence with C. Prophet re settlement agreements;
2018-03-05	4.00	Patrick Shea	Prepare for and attend OLRB hearing
2018-03-05	0.30	Christopher Stanek	Received and reviewed correspondence from CMHC; e-mail to client; received and reviewed correspondence from client; response to CMHC;
2018-03-06	3.20	Patrick Shea	Prepare for and participate in telephone conference with CMHC; prepare for and participation in telephone conference with client; e-mail correspondence
2018-03-06	0.30	Christopher Stanek	Telephone conversation with S. Cyr and M. Harik of CMHC re status of litigation;
2018-03-07	3.20	Darrell R. J. Daley	Correspondence with H. Bricks; telephone message to D. Miret; telephone attendance with R. Lupo; participating in teleconference with D. Palmieri, J. Renwick, H. Bricks, Y. Boswell, R. Lupo, P. Shea and N. Lee; receiving voicemail from D. Miret re status update; revising outstanding matters chart; telephone attendance with D. Sheldon re court orders and settlement agreement re R. Berg; drafting correspondence to C. Prophet re court order, settlement agreement and agreement of purchase and sale;
2018-03-07	1.50	Rosa Lupo	Conference call re: status;
2018-03-07	1.10	Patrick Shea	Prepare for and participate in conference call
2018-03-08	1.90	Darrell R. J. Daley	Reviewing correspondence received from B. Parker re minor variance; telephone message to S. Cyr; reviewing and

April 23, 2018
 INVOICE: 18898889

Date	Hours	Timekeeper	Description
			revising outstanding matters chart and correspondence to group enclosing same;
2018-03-08	1.00	Brian T Parker	Review/report to D Daley on variance compliance and whether further variances are required
2018-03-08	1.90	Patrick Shea	Meeting with potential purchaser; reporting to client and receiver
2018-03-09	0.10	Christopher Stanek	Received and reviewed correspondence from CMHC re settlement instructions; received and reviewed correspondence from H. Bricks re settlement instructions;
2018-03-12	0.10	Christopher Stanek	Correspondence to J. Brunner re offer to settle;
2018-03-13	0.50	Patrick Shea	External update discussion
2018-03-13	0.20	Christopher Stanek	Telephone conversation with Lavery de Billy re status update;
2018-03-14	5.20	Darrell R. J. Daley	Reviewing court orders, right to occupy agreement and settlement agreement; revising agreement of purchase and sale; telephone attendance and email correspondence with D. Sheldon re extension of condition dates re sale of Unit 203; correspondence to C. Prophet re outstanding matters pertaining to purchase agreements; instructions to N. O'Neill re amendments to Schedule "C" of purchase agreement for Unit 203;
2018-03-19	0.30	Brian T Parker	Call to Carla Tsang and Oren Tamir for update; internal update
2018-03-21	1.80	Darrell R. J. Daley	Reviewing file in preparation for teleconference; participating in teleconference with D. Palmieri, Y. Boswell, H. Bricks, D. Miret, and S. Cyr; correspondence with P. Shea re vesting order; correspondence to C. Prophet; correspondence with B. Parker; reviewing correspondence received from C. Tsang;
2018-03-22	0.40	Darrell R. J. Daley	Multiple correspondence with R. Lupo, B. Parker, H. Bricks, and D. Miret; reviewing correspondence received from B. Parker and D. Miret re request from T. Tsang; instructions to N. O'Neill; receiving voicemail from D. Miret;
2018-03-22	0.50	Rosa Lupo	Correspondence re: visitor parking;
2018-03-22	0.90	Brian T Parker	Review draft plan/ meeting notes; consider note from Carla Tsang; update/go-forward memo to team;
2018-03-23	1.80	Darrell R. J. Daley	Reviewing file re parking issue; conferring with M. Polowin; telephone attendance with D. Miret; telephone attendance with H. Bricks, B. Parker and R. Lupo; telephone message to D. Miret;
2018-03-23	1.00	Rosa Lupo	Telephone attendance with re: parking issues;
2018-03-23	1.30	Brian T Parker	Conference call with team; review current status and go forward options on parking; prepare response memo for submission to Carla Tsang

April 23, 2018
 INVOICE: 18898889

Date	Hours	Timekeeper	Description
2018-03-23	0.20	Michael Polowin	Office conference with Darrell Daley;
2018-03-23	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner re offer to settle;
2018-03-25	0.20	Christopher Stanek	E-mail to H. Bricks re offer to settle; received and reviewed correspondence from H. Bricks; response to H. Bricks;
2018-03-26	0.60	Darrell R. J. Daley	Reviewing correspondence received from B. Parker re draft memorandum to City of Toronto's planning department; correspondence to B. Parker re proposed amendments;
2018-03-26	0.50	Rosa Lupo	Correspondence re: note to city re: parking on plan;
2018-03-26	2.10	Brian T Parker	Review plans/background; speak with Dario; draft a position statement to Carla Tsang for team feedback
2018-03-27	1.20	Brian T Parker	Drafting changes to explanatory note to C. Tsang; internal dialogue
2018-03-28	0.20	Darrell R. J. Daley	Receiving voicemail from D. Sheldon; correspondence to C. Prophet;
2018-03-29	0.20	Darrell R. J. Daley	Receiving voicemail from D. Sheldon; telephone attendance with D. Sheldon;
2018-03-31	0.40	Darrell R. J. Daley	Reviewing correspondence from B. Parker and N. Lee; updating outstanding matters chart;
2018-04-02	1.00	Darrell R. J. Daley	Reviewing correspondence; updated outstanding matters chart and correspondence to group enclosing same; correspondence to C. Prophet;
2018-04-03	0.20	Darrell R. J. Daley	Voicemail to C. Prophet; reviewing correspondence received from C. Prophet re matters pertaining to purchase agreements;
2018-04-03	0.20	Brian T Parker	Update with Carla Tsang
2018-04-03	0.10	Christopher Stanek	Received and reviewed correspondence from client; e-mail to client re offer to settle;
2018-04-04	2.80	Darrell R. J. Daley	Participating in group teleconference re outstanding matters; telephone attendance with R. Lupo; telephone attendance and email correspondence with D. Sheldon re extension of condition dated (Unit 203); correspondence to P. Shea re minor variance; correspondence to B. Parker re minor variance; revising outstanding matters chart and circulating same to group;
2018-04-04	1.00	Rosa Lupo	Status conference call;
2018-04-05	0.20	Brian T Parker	Review previous memo; engage C. Tsang in current status
2018-04-06	0.40	Brian T Parker	Consider Minor Variance process going forward; speak with J. Bacchus at TMIG - re: parking utilization study as prep for April 9 conference call;
2018-04-06	0.40	Brian T Parker	Consider responding memo from J. Tsang; coordinate conference call; call to J. Tsang



April 23, 2018
INVOICE: 18898889

Date	Hours	Timekeeper	Description
2018-04-06	0.20	Christopher Stanek	Received and reviewed correspondence from H. Bricks; received and reviewed correspondence from N. Lee; response to H. Bricks re Cad file;
2018-04-09	1.30	Darrell R. J. Daley	Correspondence with P. Shea, B. Parker and R. Lupo; telephone attendance with H. Bricks, B. Parker, J. Minnes, and P. Shea re minor variance application process and timeline; reviewing correspondence received from B. Parker and J. Minnes; voicemail exchange with R. Lupo;
2018-04-09	0.30	Rosa Lupo	Office discussion with D. Daley re: application for minor variance on zoning;
2018-04-09	1.70	Jonathan Minnes	Attending call re minor variance application; drafting preliminary step list;
2018-04-09	2.60	Brian T Parker	Conference call with team; review material received from Hartley; prepare detailed memo on process going forward; conference call with J. Minnes to finalize steps list; further conference call late day with J. Minnes to review PPR and site plan deficiency
2018-04-09	0.20	Christopher Stanek	E-mail to S. Cyr regarding offer to settle;
2018-04-10	3.50	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; reviewing and revising agreement of purchase and sale for Unit 203; correspondence to D. Sheldon and L. Corne enclosing revised agreement; correspondence to C. Prophet re matters pertaining to purchase agreements;
2018-04-10	0.50	Brian T Parker	Compile plans; forward to Sedun architects for review; seek instruction; review with Yomi and advance PPR
2018-04-11	0.20	Darrell R. J. Daley	Receiving voicemail from D. Sheldon; correspondence with D. Sheldon re extension of condition dates in purchase agreement;
2018-04-11	0.20	Jonathan Minnes	Corresponding with B. Parker re minor variance timeline; a
2018-04-11	0.90	Brian T Parker	Speak with Sedun architects; complete discussions and plan preparation with Yomi; consider previous correspondence with Sedun/Tang on GFA; update D. Daley
2018-04-12	1.00	Jonathan Minnes	Researching relevant planning act provisions; drafting response to client re timelines; attending call with B. Parker re status of Committee Application;
2018-04-13	0.20	Darrell R. J. Daley	Receiving voicemail from B. Parker; correspondence to B. Parker and R. Lupo enclosing executed draft conditions of approval;
2018-04-13	0.50	Brian T Parker	Discuss revised site plan with Yomi; forward new materials to J. Tsang at city; internal coordination of additional requested information by city planner

Total Fees for Professional Services

\$41,704.00

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded

April 23, 2018
INVOICE: 18898889

DISBURSEMENTS**Taxable Costs**

Copying		\$12.00
Scanning Service		\$9.25
Office Supplies & Corporate Records		\$8.48
Conference Call Expenses		\$31.61
Photocopying - External		\$17.10
2018-03-27	Process Servers	\$70.00
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 83687;	
	DATE: 03/27/2018 - T988324 - Filed Response, BOA & Brief of Documents - P. Shea	
	Total Taxable Disbursements	<u>\$148.44</u>

April 23, 2018
INVOICE: 18898889

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$47,293.25 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

February 21, 2018
 INVOICE: 18861812

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

		HST (13.0%)
Fees for Professional Services	\$38,282.50	\$4,976.73
Disbursements (Taxable)	792.63	
Disbursements (Non-Taxable)	<u>21.65</u>	
Total Disbursements	814.28	103.04
Total Fees and Disbursements	39,096.78	
Total Taxes	5,079.77	5,079.77
Total Invoice	44,176.55	
Please remit balance due:	In Canadian Dollars	\$44,176.55

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
[gowlingwlg.com](http://www.gowlingwlg.com)

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

February 21, 2018
 INVOICE: 18861812

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
03/01/2018	1.10	Darrell R. J. Daley	Reviewing amendments to Condominium Act and New Home Warranties Plan Act effective January 1, 2018; instructions to K. Mackenzie; correspondence with B. Parker re minor variances;
03/01/2018	0.90	Brian T Parker	Review 1998 C of A decision; forward to D. Daley; compare with 1997 approval; consider phasing; follow up with Committee staff to obtain 1998 site plan for subsequent phase; review previous memo on 1st phase unit count
06/01/2018	1.30	Patrick Shea	Engaged re vesting order for strip of land
08/01/2018	0.30	Darrell R. J. Daley	Meeting with K. Mackenzie re amendments to Condominium Act;
09/01/2018	4.40	Darrell R. J. Daley	Reviewing minor variance decisions and correspondence re parking; telephone attendance with B. Parker re parking matter; telephone attendance with R. Lupo re parking issue, agreements of purchase and sale and amendments to Condominium Act and New Home Warranties Plan Act; participating in teleconference with H. Bricks, R. Lupo, J. Renwick, D. Palmieri, and D. Miret re outstanding matters; receiving voicemail from D. Sheldon; correspondence with B. Parker and N. Lee re teleconference; correspondence to P. Shea and C. Prophet re amendments to purchase agreement pertaining to intervener status and return of deposit monies; reviewing correspondence received from M. Sternak and H. Bricks re Wyse Meter agreement; correspondence to H. Bricks; revising outstanding matters chart;
09/01/2018	1.00	Rosa Lupo	Telephone attendance with D. Daley re: parking and APS; status call with group;
09/01/2018	0.40	Christopher Stanek	Received and reviewed correspondence from H. Bricks; response to H. Bricks; review of MV Shore documents; copied MV Shore reports; sent MV Shore reports to client; response to H. Bricks re offer to settle;
10/01/2018	3.20	Darrell R. J. Daley	Revising outstanding matters chart; correspondence with N. Lee; reviewing file re parking requirements in advance of teleconference; telephone attendance with B. Parker; telephone attendance with H. Bricks, D. Miret, N. Lee, R. Lupo and B. Parker; telephone attendance with R. Lupo; correspondence to R. Aburto;



February 21, 2018
INVOICE: 18861812

Date	Hours	Timekeeper	Description
10/01/2018	1.30	Rosa Lupo	Telephone attendance with re: rezoning application;
10/01/2018	1.20	Brian T Parker	Preview registered site plan; review 1997 and 1998 decision; internal conference call with D. Daley prior to team call at 11am.
10/01/2018	1.80	Brian T Parker	Pre-meeting call with D. Daley; review history; conference call with team on steps going forward to resolve parking/visitor/supply issue; place a call to city planning
11/01/2018	0.50	Darrell R. J. Daley	Correspondence to P. Shea re purchase agreement; correspondence to R. Lupo; correspondence with P. Shea re terms of purchase agreement pertaining to receivership; reviewing correspondence received from R. Lupo and P. Shea;
11/01/2018	0.50	Rosa Lupo	Correspondence re: APS;
11/01/2018	1.30	Jonathan Minnes	Attending call with R. Lupo; attending call with Brian Parker;
11/01/2018	0.60	Brian T Parker	Lengthy discussion with J. Minnes on background and going forward approach with city planning staff;
12/01/2018	0.40	Darrell R. J. Daley	Reviewing correspondence received from S. Orloff and H. Bricks re hydro submetering agreement; meeting with E. Clarke re amendments to Condominium Act; reviewing correspondence received from K. Mackenzie;
12/01/2018	0.20	Christopher Stanek	Review of V. Heinrichs reported case;
15/01/2018	2.50	Darrell R. J. Daley	Multiple correspondence with H. Bricks, R. Lupo and P. Shea re amendments to purchase agreement for Unit 203; multiple correspondence with D. Sheldon re amendments to purchase agreement; reviewing court orders; correspondence with R. Lupo re court orders and amendments to purchase agreements;
15/01/2018	0.40	Rosa Lupo	Office discussion re: amendments to APS;
15/01/2018	0.20	Jonathan Minnes	Corresponding with Brian Parker re previous planning information and status of meeting;
15/01/2018	1.90	Brian T Parker	Lengthy discussion with C. Tsang, city planning; discuss issue, compile background; forward covering memo; update Deloitte
16/01/2018	0.60	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks; telephone attendance with R. Lupo; correspondence with P. Shea re amendment to form of agreements of purchase and sale; voicemail to D. Sheldon re amendment to agreement of purchase and sale (Unit 203); email correspondence to D. Sheldon;
17/01/2018	0.30	Darrell R. J. Daley	Reviewing correspondence received from S. Sheldon re extension of closing date (Unit 203); correspondence with P. Shea re amendments to agreement of purchase and sale re vesting order and deposit issue;
19/01/2018	0.80	Darrell R. J. Daley	Telephone attendance with R. Lupo; email correspondence

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Errors and omissions excluded

February 21, 2018
 INVOICE: 18861812

Date	Hours	Timekeeper	Description
			to D.. Sheldon re extension of condition dates for R. Berg agreement of purchase and sale (Unit 203); telephone message to P. Shea; telephone attendance with P. Shea re amendments to vesting order language in agreements of purchase and sale; email correspondence with D. Sheldon re extension of condition dates;
19/01/2018	0.40	Brian T Parker	Status update with C. Tsang; call to Etobicoke Committee Adjustment for status on site plan for 1998 variance decision; review condition of draft approval which is at issue;
20/01/2018	3.10	Patrick Shea	Engaged re preparation for hearing at OLRB
21/01/2018	2.10	Darrell R. J. Daley	Revising agreement of purchase and sale (Unit 203); reviewing correspondence; instructions to K. Fawcett re preparation of agreements of purchase and sale for Unit 903; reviewing court orders; correspondence to P. Shea enclosing agreement of purchase and sale for review;
21/01/2018	0.20	Christopher Stanek	Received and reviewed correspondence from D. Daley;
22/01/2018	0.60	Darrell R. J. Daley	Reviewing correspondence and enclosures received from C. Stanek re Unit 903;
22/01/2018	0.40	Kelly Fawcett	Preparing agreement of purchase and sale for Unit 903/Berg;
22/01/2018	0.40	Brian T Parker	Check in with city planning staff; forward additional Committee of Adjustment materials; check status of Committee 2018 timetable
22/01/2018	4.10	Patrick Shea	Prepare for OLRB hearing
22/01/2018	3.60	Kirsty Strong	Researching "interested parties" for the purposes of serving notice re Vesting Order for strip of land to the City of Toronto; Drafting list of recipients for notice re Vesting Order;
23/01/2018	3.40	Darrell R. J. Daley	Correspondence with B. Parker; reviewing file re outstanding matters; revising outstanding matters chart and circulating same to teleconference participants; participating in teleconference; updating outstanding matters chart and circulating same to group;
23/01/2018	1.00	Rosa Lupo	Status call;
23/01/2018	2.30	Kirsty Strong	Reviewing title documentation to confirm address for service of secured creditors; Corresponding with P. Shea on notice list; Revising and updating notice list;
24/01/2018	2.70	Darrell R. J. Daley	Correspondence with P. Shea re amendments to form of purchase agreement; correspondence with Y. Boswell; reviewing correspondence received from D. Sheldon re additional changes proposed to agreement of purchase an sale for Unit 203; multiple correspondence with P. Shea re amendments to purchase agreement; correspondence with D. Sheldon re acceptable amendments to purchase agreement; revising form of purchase agreement;

February 21, 2018
 INVOICE: 18861812

Date	Hours	Timekeeper	Description
			correspondence to H. Bricks re amendments to form of purchase agreement; correspondence with D. Sheldon extending conditional date for Unit 203;
24/01/2018	0.20	Brian T Parker	Check status, city planning meeting
24/01/2018	0.90	Patrick Shea	Engaged re sale of condo; engaged re OLRB hearing
26/01/2018	0.20	Brian T Parker	Reach out again with C. Tsang; review registered development agreement on scope of amendment permission;
29/01/2018	0.20	Darrell R. J. Daley	Correspondence with B. Parker and R. Lupo re draft conditions and parking space reduction;
29/01/2018	0.50	Brian T Parker	Confirmation of meeting date; coordiante; send full bylaw to city planner;
29/01/2018	0.40	Patrick Shea	OLRB preparation; communications with E Golden
31/01/2018	0.60	Darrell R. J. Daley	Correspondence with D. Miret; correspondence to B. Parker; telephone attendances and email correspondence with D. Sheldon re unit 203 and extension of condition date; correspondence with H. Bricks;
31/01/2018	0.50	Brian T Parker	Provide bylaw background to C. Tsang; firm up meeting date/timing
01/02/2018	1.30	Darrell R. J. Daley	Telephone attendance with H. Bricks re amendments to purchase agreement for R. Berg, court orders, right to occupy agreements and adjustments upon sale of units for same; reviewing spreadsheet and RTOA for unit 203 received from H. Bricks; instructions to N. O'Neill re RTOAs received from H. Bricks;
01/02/2018	0.40	Brian T Parker	Obtain the site specific bylaw from city archives; forward to city planner
02/02/2018	2.00	Darrell R. J. Daley	Reviewing amendments to Condominium Act; reviewing amendments to Ontario New Home Warranties Plan Act re amendments pertaining to condominium conversions;
02/02/2018	0.40	Brian T Parker	Submit prevailing bylaw to C. Tsang' request 1003 SPA amendment; speak with D. Daley
04/02/2018	1.50	Darrell R. J. Daley	Reviewing amendments to Condominium Act, Ontario New Home Warranties Plan Act and related legislation;
05/02/2018	2.70	Darrell R. J. Daley	Reviewing amendments to Condominium Act and Ontario New Home Warranties Plan Act; reviewing Tarion Builder Bulletin 51; instructions to N. O'Neill; reviewing court orders re residential units;
06/02/2018	3.50	Darrell R. J. Daley	Telephone attendance with Tarion; reviewing outstanding matters chart; correspondence with D. Miret; telephone attendance with R. Lupo; participating in group teleconference with H. Bricks, R. Lupo, et al.; correspondence with D. Miret; reviewing and revising outstanding matters chart and circulating same to group;

February 21, 2018
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Date	Hours	Timekeeper	Description
06/02/2018	1.00	Rosa Lupo	Conference call with group;
06/02/2018	0.30	Jonathan Minnes	Attending call with Brian Parker re game plan for meeting;
06/02/2018	0.40	Brian T Parker	Update discussion with J. Minnes on approach to meeting; call to Avis surveying
07/02/2018	1.70	Jonathan Minnes	Reviewing planning analysis from B. Parker; drafting summary of game plan for call;
07/02/2018	1.50	Brian T Parker	Detailed comparison of condo plans; review registered site plan; review 1997 committee decision; reach out to City Committee for status of site plan request for 1998 Variance; assess the unit count subject to the variance permission of 28; prep for conference call on Feb. 8
08/02/2018	0.50	Rosa Lupo	Telephone attendance with group re: minor variance strategy;
08/02/2018	1.60	Jonathan Minnes	Meeting with B. Parker re evolution of development; attending team call with client;
08/02/2018	1.50	Brian T Parker	Internal prep meeting with J. Minnes; follow up call with Avis on history of visitor parking thinking; conference call with team, final preparation for Feb. 12 city meeting
12/02/2018	5.60	Jonathan Minnes	Making preparations for and attending Toronto for meeting with City Planning Staff; attending follow up meeting with team re next steps; attending call re planning issues with B. Parker; attending call with R. Lupo to provide update from outcome of meeting;
12/02/2018	2.50	Brian T Parker	Prep and attend city meeting on draft condo plan refinements; post meeting with J. Minnes; subsequent call with J. Minnes on risks going forward
13/02/2018	1.10	Jonathan Minnes	Attending team conference call; corresponding with R. Lupo re D. Tang letter to City;
13/02/2018	0.80	Brian T Parker	Conference call to settle next steps to resolution of visitor parking issue; call to D. Daley to understand parking allocation, the legal instrument proposed
14/02/2018	0.40	Brian T Parker	Internal discussion with D. Daley on the implementation of the shared parking; call back Dario to discuss status of plan revision;

Total Fees for Professional Services \$38,282.50

DISBURSEMENTS

Taxable Costs

Copying	\$216.25
Scanning Service	\$9.25
Binding	\$30.55

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TeraView (Ontario) Online Searches & Registration - Taxable		\$10.00
Conference Call Expenses		\$10.67
Photocopying - External		\$17.10
WestlaweCarswell		\$393.50
12/02/2018	Parking & Tolls - Local Travel	\$17.70
	VENDOR: Minnes, Jonathan INVOICE#: 2286287402132201	
	DATE: 02/13/2018 Minnes, Jonathan, Parking in Toronto to attend planning meeting 02/12/18	
12/02/2018	Mileage - Local Travel	\$87.61
	VENDOR: Minnes, Jonathan INVOICE#: 2286287402132201	
	DATE: 02/13/2018 Minnes, Jonathan, Mileage to Toronto to attend planning meeting 220.00 kilometers 02/12/18	
	Total Taxable Disbursements	<u>\$792.63</u>
Non-Taxable Costs		
TeraView (Ontario) Online Searches & Registration - Agency		\$21.65
	Total Non-Taxable Disbursements	<u>\$21.65</u>



February 21, 2018
INVOICE: 18861812

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$44,176.55

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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Pay by Swift MT 103 Direct to:
SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3N NYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

December 31, 2017
 INVOICE: 18832309

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

		HST (13.0%)
Fees for Professional Services	\$55,842.00	\$7,259.46
Disbursements (Taxable)	217.06	
Disbursements (Non-Taxable)	<u>72.25</u>	
Total Disbursements	289.31	28.22
Total Fees and Disbursements	56,131.31	
Total Taxes	7,287.68	7,287.68
Total Invoice	63,418.99	
Please remit balance due:	In Canadian Dollars	\$63,418.99

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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December 31, 2017
INVOICE: 18832309

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
16/03/2017	0.80	Patrick Shea	Engaged re union successor employer issue
01/09/2017	2.70	Patrick Shea	Meeting with client; engaged re issues relating to HST and sale of property
07/09/2017	0.20	Patrick Shea	Communications with counsel to union re hearing
08/09/2017	0.30	Patrick Shea	Engaged re consideration of extension of settlement
19/09/2017	1.20	Patrick Shea	Engaged re transfer of property to the City
02/10/2017	1.50	Patrick Shea	Engaged re vesting order necessary for condo conversion
03/10/2017	0.20	Patrick Shea	Communications re stalking horse bid
06/10/2017	0.20	Patrick Shea	Communications re metering
08/10/2017	0.60	Patrick Shea	Receive and review status report
12/10/2017	0.20	Patrick Shea	Communications re Kim unit
13/10/2017	1.60	Patrick Shea	Engaged re union successor employer issue
14/10/2017	4.70	Patrick Shea	Draft APA for Rose of Sharon transaction
28/10/2017	0.30	Patrick Shea	Review of materials provided by union re meetings with employees
02/11/2017	3.10	Patrick Shea	Engaged re report re transfer of land to the City
03/11/2017	0.40	Patrick Shea	Consideration of issues re number of parking stops available; communications with client
19/11/2017	2.50	Darrell R. J. Daley	Reviewing and revising submetering services agreement; reviewing and revising disclosure statement;
20/11/2017	4.30	Darrell R. J. Daley	Revising submetering agreement; correspondence to H. Bricks enclosing revised submetering agreement; reviewing revised reference plan and revised Schedule A to Declaration received from D. Miret; meeting with K. Fawcett re disclosure statement; instructions to N. O'Neill re amendments to Condominium Act;
21/11/2017	2.90	Darrell R. J. Daley	Reviewing revised legal description and reference plans received from D. Miret; reviewing and revising together with and subject to easements;
21/11/2017	0.20	Christopher Stanek	Discussion with H. Bricks re settlement offer to J. Brunner;
22/11/2017	1.50	Darrell R. J. Daley	Reviewing and revising disclosure statement; revising legal description; meeting with K. Fawcett;
23/11/2017	1.50	Darrell R. J. Daley	Reviewing and revising disclosure statement and by-laws; meeting with K. Fawcett re required amendments;

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Date	Hours	Timekeeper	Description
23/11/2017	2.50	Kelly Fawcett	Further revising of disclosure statement; inter-office consultation with D. Daley re bylaws;
23/11/2017	0.20	Brian T Parker	Followup again with City Committee staff on historical Bylaw Variances
23/11/2017	1.30	Kirsty Strong	Revising the draft Vesting Order;
24/11/2017	4.60	Darrell R. J. Daley	Reviewing and revising schedule A to declaration; reviewing and revising by-laws and disclosure statement;
24/11/2017	1.00	Kelly Fawcett	Revising bylaws;
24/11/2017	1.40	Brian T Parker	Attend City Toronto Committee of Adjustment; review historical files; request Committee Decision copies
24/11/2017	1.50	Kirsty Strong	Reviewing Vesting Order with C. Ridout to discuss instruments to be removed/remain on title; Discussion with F. Macklin re Notices of Lease on title and requirements for deletion of same;
25/11/2017	1.60	Kirsty Strong	Reviewing and amending draft Vesting Order;
26/11/2017	3.50	Darrell R. J. Daley	Revisign Schedule A to declaration and correspondence to D. Miret re same; correspondence to B. Parker re parking requirements; reviewing and revising by-law no. 2; reviewing draft reserve fund study;
27/11/2017	4.20	Darrell R. J. Daley	Reviewing and revising by-law no. 1; telephone attendance with B. Parker re zoning by-law review and parking requirements; reviewing reserve fund study;
27/11/2017	2.40	Kelly Fawcett	Revising bylaws; email correspondence with E. Gallagher re corporate organization of condominium corporation;
27/11/2017	0.30	Brian T Parker	Update D. Daley on status; call city planning staff for Transportation comment
28/11/2017	6.30	Darrell R. J. Daley	Telephone attendance with J. Renwick, D. Palmieri, H. Bricks, R. Lupo, Nahoon, and M. Mallich re outstanding matters; telephone attendance with R. Lupo and B. Parker; correspondence to H. Bricks re unit/bedroom count; voicemail exchange with D. Miret; telephone attendance with D. Miret re amendments to Schedule "A" of the declaration and parking allocations; correspondence to B. Parking re parking requirements; obtaining and reviewing undated parcel register and registered instruments; reviewing correspondence and enclosures received from P. Shea; drafting response to P. Shea re proposed amendments to vesting order; correspondence to B. Parker enclosing longterm care facility development agreement; telephone attendance with B. Parker and R. Lupo re site plan agreement and parking requirements shown thereon; reviewing correspondence received form H. Bricks; correspondance to H. Bricks re unit/bedroom mix for each facility; telephone attendance with D. Miret re amendments to Schedule "A" of Declaration; correspondence to B. Parker



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Date	Hours	Timekeeper	Description
			re parking requirements;
28/11/2017	0.20	Kelly Fawcett	Inter-office consultation with D. Daley re standard unit bylaw;
28/11/2017	1.00	Rosa Lupo	Telephone attendance with group re: outstanding matters list;
28/11/2017	1.00	Brian T Parker	Review additional background received from D. Daley; speak with City planner C. Tsang on history; participate in internal conference call with R. Lupo
29/11/2017	5.50	Darrell R. J. Daley	Reviewing multiple correspondence received from H. Bricks re unit/bedroom mix and zoning breakdown; multiple correspondence to B. Parker; correspondence to P. Shea re amendments to vesting order; correspondence with H. Bricks; reviewing and revising budget notes; instructions to K. Fawcett re amendments to By-Law No. 4;
29/11/2017	0.50	Rosa Lupo	Office discussion with B. Parker re; zoning and parking issues;
30/11/2017	4.80	Darrell R. J. Daley	Reviewing and revising budget notes; correspondence to H. Bricks re amendments to budget notes; reviewing revised shared facilities agreement; telephone attendance with H. Bricks and R. Lupo re amendments to shared facilities agreement;
30/11/2017	1.50	Kelly Fawcett	Revising notes to budget; revising bylaws;
30/11/2017	0.50	Erica Gallagher	Preparing draft documents with respect to organization of condo corporation;
30/11/2017	1.00	Rosa Lupo	Review of shared facilities agreement;
02/12/2017	1.60	Darrell R. J. Daley	Reviewing and revising shared facilities agreement;
04/12/2017	1.20	Brian T Parker	Assess 569-2013 zoning requirement for visitor parking
05/12/2017	2.70	Brian T Parker	Complete parking assessment of building uses based on in-force city zoning; reporting memo to R. Lupo
06/12/2017	2.30	Darrell R. J. Daley	Revising shared facilities agreement;
06/12/2017	0.90	Kelly Fawcett	Revising shared facilities agreement;
06/12/2017	1.00	Kaitlin E Mackenzie	Meeting with K. Fawcett to review proposed amendments to the Condominium Act; calling the Ministry of the Attorney General, Service Ontario and the Ministry of Government and Consumer Services; discussing the anticipated date of the proposed changes with R. Escayola.
07/12/2017	0.40	Brian T Parker	Attend Committee, check status of file retrieval; update to R. Lupo
11/12/2017	0.60	Darrell R. J. Daley	Revising outstanding matters chart; correspondence with M. Mallich;
11/12/2017	0.30	Brian T Parker	Attend city for historical decisions
12/12/2017	3.30	Darrell R. J. Daley	Reviewing file in preparation for group teleconference; revising outstanding matters chart and correspondence to

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Date	Hours	Timekeeper	Description
			group enclosing same; telephone attendance with H. Bricks, Y. Boswell, R. Lupo, J. Renwick, M. Mallich, N. Espinoza and D. Miret re discussion of outstanding matters; updating outstanding matters chart;
12/12/2017	0.50	Rosa Lupo	conference call re; updated status;
12/12/2017	0.20	Brian T Parker	Update discussion with Committee; review technical engineering comments on the condo application received;
13/12/2017	2.40	Darrell R. J. Daley	Revising submetering services agreement in preparation for call with H. Bricks and M. Sternak; telephone attendance with H. Bricks and M. Sternal re negotiation of amendments to agreement; reviewing revised submetering services agreement received from M. Sternak; correspondence with H. Bricks;
14/12/2017	2.70	Darrell R. J. Daley	Telephone attendance with H. Bricks re revised submetering services agreement received from M. Sternak, Wyse Meter; correspondence to R. Lupo re HST; telephone attendance with H. Bricks re submetering services agreement billing cycle and reserve fund study; telephone message to M. Sternak; revising submetering services agreement; correspondence to M. Sternal enclosing revised agreement; reviewing correspondence received from H. Bricks re reserve fund study;
14/12/2017	1.00	Rosa Lupo	Correspondence re: HST issue with M. Bussman;
14/12/2017	0.40	Brian T Parker	Confirm status with Committee on zoning variance decisions; speak with city planning on registered amending site plan agreement
14/12/2017	0.40	Patrick Shea	Engaged re HST-related issues
15/12/2017	0.60	Michael Bussmann	Reviewing email correspondence forwarded from R. Lupo; reviewing previous analyses;
15/12/2017	1.00	Darrell R. J. Daley	Reviewing reserve fund study; telephone attendances with J. Armstrong; reviewing correspondence and enclosures received from J. Armstrong
15/12/2017	0.20	Patrick Shea	Communications re HST issues
18/12/2017	0.80	Michael Bussmann	Drafting response to CMHC inquiry;
18/12/2017	3.80	Darrell R. J. Daley	Correspondence with H. Bricks re submetering services agreement; reviewing and revising shared facilities agreement;
18/12/2017	0.40	Rosa Lupo	Correspondence re: HST payable; correspondence re: APS;
18/12/2017	2.40	Brian T Parker	Attend city hall and review minor variance file; prepare reporting memo to R. Lupo together with supporting planning materials.
18/12/2017	0.50	Patrick Shea	Receive and review Bussman e-mail memo
18/12/2017	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks re



December 31, 2017

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Date	Hours	Timekeeper	Description
			settlement with B. Mardimae;
19/12/2017	0.40	Michael Bussmann	Discussion with R. Lupo on receivership; drafting response to inquiry H. Bricks;
19/12/2017	3.00	Darrell R. J. Daley	Revising outstanding matters chart and circulating same to group; participating in teleconference with H. Bricks, Y. Boswell, D. Miret, R. Lupo, J. Renwick, D. Palmieri, and N. Espinoza; revising outstanding matters chart following teleconference and circulating same to group; instructions to K. Fawcett re amendments to shared facilities agreement;
19/12/2017	0.50	Kelly Fawcett	Further revising of shared facilities agreement;
19/12/2017	0.80	Rosa Lupo	Conference call re: status; conference call with M. Bussmann re: HST;
19/12/2017	0.70	Patrick Shea	Consider questions re implications of deemed trust on Bussman memo
19/12/2017	0.10	Christopher Stanek	Received and reviewed correspondence from R. Lupo and H. Briock re sale of R. Berg unit;
20/12/2017	7.30	Darrell R. J. Daley	Reviewing correspondence and agreement of purchase and sale received from R. Lupo; reviewing correspondence received from R, Lupo and H. Bricks; drafting agreement of purchase and sale; correspondence to H. Bricks and R. Lupo enclosing same;
20/12/2017	1.50	Rosa Lupo	Drafting OREA APS;
20/12/2017	0.30	Brian T Parker	Further discussion with city Committee staff on securing decision CA98/015
21/12/2017	2.90	Darrell R. J. Daley	Reviewing plans received from D. Miret; reviewing correspondence received from H. Bricks re proposed amendments to agreement of purchase and sale; telephone attendance with R. Lupo re additional amendments to agreement of purchase and sale; revising permitted encumbrances; marking-up Schedules to agreement of purchase and sale received from H. Bricks; preparing Schedules C and D; correspondence to R. Lupo enclosing revised schedules; reviewing revised agreement received from R. Lupo; amending schedule C and correspondence to H. Bricks enclosing same; reviewing correspondence received from R, Lupo and H. Bricks re further amendments; compiling finalized agreement and correspondence to H. Bricks enclosing same;
21/12/2017	2.00	Rosa Lupo	Amendments to APS;
21/12/2017	0.30	Brian T Parker	Fill out city form and request file for 1998 Committee decision
22/12/2017	1.40	Darrell R. J. Daley	Reviewing correspondence received from R. Lupo; telephone attendance with D. Sheldon re requested amendments to agreement of purchase and sale; telephone attendance with R. Lupo; further telephone attendance with



December 31, 2017
INVOICE: 18832309

Date	Hours	Timekeeper	Description
			D. Sheldon; revising agreement of purchase and sale; correspondence to D. Sheldon enclosing revised agreement of purchase and sale;
22/12/2017	0.80	Rosa Lupo	Correspondence re: amendments to APS; office discussion re: same;
28/12/2017	0.70	Darrell R. J. Daley	Correspondence to H. Bricks; reviewing correspondence and marked-up agreement of purchase and sale received from D. Sheldon (Unit 203); correspondence with R. Lupo; correspondence to D. Sheldon re amendments to purchase agreement; revising purchase agreement and correspondence to D. Sheldon enclosing same;
29/12/2017	0.50	Darrell R. J. Daley	Reviewing executed agreement received from D. Sheldon re Unit 203; correspondence to D. Sheldon re deficiencies; reviewing further executed agreement received from D. Sheldon; correspondence with H. Bricks;
29/12/2017	0.30	Rosa Lupo	Review of signed APS;
30/12/2017	0.10	Darrell R. J. Daley	Reviewing signature pages received from H. Bricks and compiling fully executed agreement of purchase and sale (Unit 203); correspondence to D. Sheldon and R. Berg enclosing same;

Total Fees for Professional Services

\$55,842.00

DISBURSEMENTS

Taxable Costs

Copying	\$50.25
TeraView (Ontario) Online Searches & Registration - Taxable	\$86.30
Conference Call Expenses	\$30.51
Photocopying - External	\$50.00
Total Taxable Disbursements	<u>\$217.06</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$72.25
Total Non-Taxable Disbursements	<u>\$72.25</u>

December 31, 2017
INVOICE: 18832309

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$63,418.99

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

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

November 29, 2017
 INVOICE: 18800533

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

		HST (13.0%)
Fees for Professional Services	\$21,316.50	\$2,771.15
Disbursements (Taxable)	107.51	
Disbursements (Non-Taxable)	<u>16.65</u>	
Total Disbursements	124.16	13.98
Total Fees and Disbursements	21,440.66	
Total Taxes	2,785.13	2,785.13
Total Invoice	24,225.79	
Please remit balance due:	In Canadian Dollars	\$24,225.79

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
[gowlingwlg.com](http://www.gowlingwlg.com)

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

November 29, 2017
 INVOICE: 18800533

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
03/10/2017	0.70	Rosa Lupo	Telephone attendance with group re: status;
04/10/2017	0.50	Rosa Lupo	Telephone attendance with Dario re: legal description;
21/10/2017	0.10	Darrell R. J. Daley	Correspondence with H. Bricks;
30/10/2017	0.50	Rosa Lupo	Telephone attendance with re: update on status of outstanding items;
30/10/2017	0.50	Rosa Lupo	Correspondence re: parking requirements;
30/10/2017	0.10	Christopher Stanek	Received and reviewed correspondence from J. Genge regarding expert report;
31/10/2017	1.50	Darrell R. J. Daley	Reviewing file in preparation for teleconference; participating in teleconference with H. Bricks, R. Lupo, D. Miret et al.; reviewing correspondence and enclosures received from H. Bricks re budget;
31/10/2017	1.00	Rosa Lupo	Conference call re: update on outstanding matters;
31/10/2017	0.10	Christopher Stanek	Delivered expert report of J. Genge;
01/11/2017	0.50	Kelly Fawcett	Further revising of shared facilities agreement;
03/11/2017	0.20	Darrell R. J. Daley	Correspondence to P. Shea re vesting order and order re interim directors; correspondence with R. Lupo;
04/11/2017	0.20	Darrell R. J. Daley	Reviewing file and meeting notes re outstanding matters;
05/11/2017	1.70	Darrell R. J. Daley	Reviewing file re outstanding matters; reviewing and revising outstanding matters chart; correspondence to P. Shea re vesting order and appointing directors; correspondence to R. Lupo;
06/11/2017	0.10	Darrell R. J. Daley	Correspondence with H. Bricks and R. Lupo;
08/11/2017	3.20	Darrell R. J. Daley	Drafting correspondence to B. Parker re parking spaces, site plan agreement, condominium plan and draft conditions; correspondence with B. Parker; reviewing file in preparation for call with H. Bricks; telephone attendance with H. Bricks re outstanding matters; drafting notes to file;
09/11/2017	0.30	Darrell R. J. Daley	Correspondence with B. Parker re site plan agreement;
09/11/2017	2.40	Brian T Parker	Undertake a complete review of approved zoning of property; correspond with Darryl Daley
10/11/2017	0.60	Darrell R. J. Daley	Reviewing correspondence received from B. Parker; correspondence to D. Miret and N. Lee re site plan; reviewing correspondence and enclosures received from B. Parker; telephone attendance with B. Parker;



November 29, 2017
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Date	Hours	Timekeeper	Description
12/11/2017	1.60	Darrell R. J. Daley	Instructions to K. Fawcett re amendments to Declaration; revising outstanding matters chart; correspondence to group enclosing outstanding matters chart;
13/11/2017	4.30	Darrell R. J. Daley	Receiving voicemail from B. Parker; telephone attendance with B. Parker; correspondence with D. Miret and N. Lee re plans referred to in site plan agreement; drafting file notes to file; correspondence with R. Lupo; reviewing and revising Wyse Metering submeter service agreement; instructions to N. O'Neill;
13/11/2017	4.10	Kelly Fawcett	Reviewing and revising declaration and bylaws;
13/11/2017	1.30	Brian T Parker	Review approved zoning; detailed discussion with Darryl Daley; calls to Committee of Adjustment and confirm visitor parking requirement
14/11/2017	1.00	Darrell R. J. Daley	Reviewing correspondence and enclosure re vesting order received from P. Shea; reviewing correspondence received from N. Lee; revising submetering agreement;
14/11/2017	0.40	Kelly Fawcett	Further reviewing and revising of bylaws;
14/11/2017	1.00	Rosa Lupo	Status call;
14/11/2017	0.80	Brian T Parker	Check City bylaw 569-2013 for visitor parking requirements; check Committee of Adjustment bylaw variance history with city planning staff;
15/11/2017	1.00	Darrell R. J. Daley	Reviewing correspondence received from B. Parker re zoning requirements for parking spaces; correspondence with R. Lupo; correspondence to P. Shea re proposed amendments to vesting order;
15/11/2017	0.40	Rosa Lupo	Office discussion re: parking;
15/11/2017	1.10	Brian T Parker	Final review of both in force zoning bylaws to determine visitor parking requirements; update memo internally
15/11/2017	1.30	Patrick Shea	Engaged re labour-related issues; engaged re transfer of plot of land to the City; Correspondence re trial scheduling
15/11/2017	1.80	Christopher Stanek	Attended Trial Scheduling Court; scheduled trial for April 22, 2019; reported to client;
16/11/2017	3.50	Darrell R. J. Daley	Reviewing file and conditions of approval; correspondence to B. Parker re parking issue; reviewing meeting notes and revising outstanding matters chart; correspondence to group enclosing updated outstanding matters chart; reviewing draft reserve fund study;
16/11/2017	0.20	Brian T Parker	Engage City's C of A to acquire background variance decisions; set appointment
17/11/2017	6.20	Darrell R. J. Daley	Reviewing and revising Wyse submetering agreement; instructions to N. O'Neill;
18/11/2017	0.50	Kirsty Strong	Reviewing draft approval and vesting order; Searching title;
20/11/2017	0.70	Kelly Fawcett	Meeting with D. Daley re condominium documents;

Terms: due upon receipt
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Errors and omissions excluded

November 29, 2017
 INVOICE: 18800533

Date	Hours	Timekeeper	Description
20/11/2017	0.20	Brian T Parker	Reach out to city Committee staff for historical zoning/Committee of Adjustment decisions;memo to city planner;
21/11/2017	3.20	Kelly Fawcett	Revising disclosure statement;
21/11/2017	0.90	Brian T Parker	Attend city hall to apply for variance history; back and forth discussions with south and west offices to reconcile conflicting information
21/11/2017	1.10	Patrick Shea	Communications re removal of tenant; meeting with client
22/11/2017	2.50	Kelly Fawcett	Further revising of disclosure statement; inter-office consultation with D. Daley re same;
22/11/2017	3.30	Kirsty Strong	Reviewing title; Revising Vesting Order;

Total Fees for Professional Services \$21,316.50

DISBURSEMENTS

Taxable Costs

Copying	\$61.00
Scanning Service	\$0.25
Courier	\$11.91
TeraView (Ontario) Online Searches & Registration - Taxable	\$34.35
Total Taxable Disbursements	<u>\$107.51</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$16.65
Total Non-Taxable Disbursements	<u>\$16.65</u>

November 29, 2017
INVOICE: 18800533

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$24,225.79

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

October 31, 2017
INVOICE: 18784007

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

		HST (13.0%)
Fees for Professional Services	\$51,266.50	\$6,664.65
Disbursements (Taxable)	422.32	
Disbursements (Non-Taxable)	<u>47.50</u>	
Total Disbursements	469.82	54.90
Total Fees and Disbursements	51,736.32	
Total Taxes	6,719.55	6,719.55
Total Invoice	58,455.87	
Please remit balance due:	In Canadian Dollars	\$58,455.87

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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October 31, 2017
 INVOICE: 18784007

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
11/05/2017	3.10	Patrick Shea	Attendance at Rose of Sharon; conference call re OLRB matter
01/08/2017	0.40	Rosa Lupo	Correspondence re: reserve fund study;
08/08/2017	1.00	Rosa Lupo	Conference call re: update;
11/08/2017	0.80	Rosa Lupo	Update call re: status of condominium documents;
14/08/2017	0.30	Rosa Lupo	Office discussion with Jodey Therriault re: by-law requirements for certain changes to the condo plan;
17/08/2017	0.40	Rosa Lupo	Office discussion re: outstanding items;
22/08/2017	2.10	Jodey Therriault	Revising outstanding issues chart; circulating to call attendees; reviewing purchase agreement in context of vesting order;
23/08/2017	0.30	Jodey Therriault	Corresponding with City Planner re: proposed amendments to property;
24/08/2017	0.30	Jodey Therriault	Making arrangements for conference call;
28/08/2017	2.90	Darrell R. J. Daley	Reviewing shared facilities agreement; teleconference with H. Bricks, J. Therriault, J. Jensen, J. Renwick, and R. Lupo; reviewing condominium plans received from D. Miret; telephone attendance with J. Therriault re amendments to shared facilities agreement; instructions to N. O'Neill;
28/08/2017	1.00	Rosa Lupo	Conference call re: shared facility agreement;
28/08/2017	2.30	Jodey Therriault	Prepping for conference call with client; attending conference call with client;
02/09/2017	0.70	Kaitlin E Mackenzie	Researching legislative amendments to the Condo Act for D. Daley.
05/09/2017	2.00	Darrell R. J. Daley	Reviewing file correspondence in preparation for conference call; attending conference call with J. Therriault, R. Lupo, H. Bricks and D. Miret; reviewing amendments to Condominium Act and regulations;
05/09/2017	1.00	Rosa Lupo	Status call;
05/09/2017	1.10	Patrick Shea	Prepare for and participate in status update call
05/09/2017	1.70	Jodey Therriault	Revising outstanding matters chart; circulating; attending conference call with client;
06/09/2017	2.10	Patrick Shea	Prepare for meeting with MPP; follow-up after meeting; review status of union and other matters
07/09/2017	1.40	Jodey Therriault	Revising and circulating outstanding matters chart; revising

October 31, 2017
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Date	Hours	Timekeeper	Description
			and circulated shared facilities agreement; revising draft purchase agreements;
08/09/2017	0.80	Leah Baverstock	Reviewing of requested changes as per J. Therriault; amend same; drafting of new APS for a tenanted unit;
08/09/2017	0.80	Darrell R. J. Daley	Reviewing correspondence and enclosures received from J. Therriault re outstanding matters chart and shared facilities agreement; teleconference with R. Lupo and J. Therriault;
08/09/2017	1.00	Rosa Lupo	Office discussion re: outstanding matters;
08/09/2017	0.80	Jodey Therriault	Revising draft purchase agreements; attending conference call with D. Daley and R. Lupo;
10/09/2017	2.30	Darrell R. J. Daley	Reviewing impending amendments to the Condominium Act and related regulations; reviewing updated outstanding matters chart received from J. Therriault in conjunction with notes from teleconferences on August 22nd and September 5th;
11/09/2017	2.60	Darrell R. J. Daley	Reviewing amendments to Condominium Act and regulations;
12/09/2017	2.30	Darrell R. J. Daley	Reviewing Condominium Act and regulations; correspondence to H. Bricks re deliveries pursuant to section 33(c) of status certificate and directors of initial board of directors;
18/09/2017	0.40	Darrell R. J. Daley	Reviewing meeting notes in conjunction with updated outstanding matters chart;
18/09/2017	4.50	Patrick Shea	Prepare for an attend Motion; communications with client
19/09/2017	4.90	Darrell R. J. Daley	Reviewing file in preparation for teleconference; reviewing correspondence and enclosures received from D. Miret re legal description; participating in teleconference with H. Bricks, D. Miret, R. Lupo, J. Renwick, Y. Boswell, M. Mallich and Daniella re outstanding matters chart and status update; telephone attendance with R. Lupo; reviewing court orders; revising outstanding matters chart following teleconference and correspondence to consultants enclosing same; correspondence to H. Bricks re shared facilities agreement;
19/09/2017	1.40	Rosa Lupo	Status call;
20/09/2017	1.70	Darrell R. J. Daley	Updating outstanding issues chart re anticipated marketing date and directors on first board; reviewing conditions of draft approval and reference plan re conveyance of 2.2 meter strip of land to City of Toronto; reviewing court orders; correspondence to P. Shea re obtaining vesting order for conveyance;
21/09/2017	0.10	Christopher Stanek	E-mail to J. Genge re Expert Report;
24/09/2017	1.10	Darrell R. J. Daley	Reviewing amendments to Condominium Act and related regulations;
26/09/2017	1.10	Patrick Shea	Discussion re possibility of stalking horse

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 Errors and omissions excluded

October 31, 2017
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Date	Hours	Timekeeper	Description
27/09/2017	0.30	Darrell R. J. Daley	Correspondence with H. Bricks and R. Lupo; correspondence to P. Shea re vesting order;
28/09/2017	2.50	Darrell R. J. Daley	Correspondence with H. Bricks re reserve fund study; reviewing amendment to Condominium Act and related legislation and regulations; reviewing amended shared facilities agreement;
29/09/2017	3.00	Darrell R. J. Daley	Reviewing and revising shared facilities agreement; telephone attendance with H. Bricks re review of shared facilities agreement; correspondence to N. Lee; correspondence with R. Lupo re shared facilities agreement;
29/09/2017	1.00	Rosa Lupo	Conference call re: shared services agreement;
30/09/2017	1.90	Darrell R. J. Daley	Reviewing and revising proposed legal description and easements pertaining to condominium and long term care facility;
01/10/2017	0.40	Darrell R. J. Daley	Reviewing draft reference plan and condominium plans; revising Schedule "A" to Declaration;
02/10/2017	1.30	Darrell R. J. Daley	Reviewing proposed Schedule "A" to declaration; drafting notes re amendments to easements and outstanding matters; correspondence with P. Shea re vesting order;
02/10/2017	0.40	Kelly Fawcett	Conducting subsearches; inter-office consultation with D. Daley re same;
03/10/2017	3.60	Darrell R. J. Daley	Reviewing file in preparation for teleconference; participating in teleconference with H. Bricks, D. Miret, J. Boswell, M. Mallich, R. Lupo, J. Renwick, N. Lee and D. Palmieri re outstanding matters; reviewing in preparation legal description; telephone attendance with R. Lupo; correspondence to D. Miret enclosing mark-up of legal description;
04/10/2017	1.50	Darrell R. J. Daley	Reviewing draft reference plan, condominium plans and file notes re required easements; telephone attendance with D. Miret and R. Lupo re amendments to Schedule "A" to Declaration; updated outstanding items chart;
06/10/2017	0.80	Darrell R. J. Daley	Revising outstanding matters list;
08/10/2017	1.00	Darrell R. J. Daley	Revising outstanding matters chart and correspondence to H. Bricks and project team enclosing same; correspondence to P. Shea re vesting order; correspondence to H. Bricks re list of agreements for purpose of status certificates;
11/10/2017	0.30	Christopher Stanek	Received and reviewed correspondence from J. Genge; response to J. Genge;
12/10/2017	0.10	Darrell R. J. Daley	Correspondence with P. Shea re timing of marketing and declaration; ;
13/10/2017	0.90	Christopher Stanek	Meetings with J. Genge re documents for expert report;
14/10/2017	3.70	Darrell R. J. Daley	Drafting shared facilities agreement;

October 31, 2017
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Date	Hours	Timekeeper	Description
15/10/2017	1.10	Darrell R. J. Daley	Revising shared facilities agreement;
15/10/2017	3.10	Patrick Shea	Engaged re union-related issues; engaged re asset purchase agreement
16/10/2017	5.50	Darrell R. J. Daley	Reviewing and revising shared facilities agreement;
16/10/2017	2.90	Patrick Shea	Engaged re asset purchase agreement; engaged re union-related issues
16/10/2017	0.80	Christopher Stanek	Arranging copying of productions for J. Genge; review of productions for J Genge;
17/10/2017	5.60	Darrell R. J. Daley	Teleconference with H. Bricks, R. Lupo; M. Mallich, Y. Boswell, P. Shea, D. Palmieri, and D. Miret; telephone attendance with P. Shea and R. Lupo; telephone attendance with R. Lupo; updating outstanding matters chart; correspondence to H. Bricks et. al. enclosing updated outstanding matters chart; correspondence to H. Bricks, N. Lee and D. Miret enclosing Schedule "G" to Declaration; reviewing correspondence and enclosures received from D. Miret re updated Schedule "A" to declaration and revised reference plan; revising shared facilities agreement;
17/10/2017	0.40	Kelly Fawcett	Telephone attendance with Tarion re transition rules and registration requirements;
17/10/2017	1.00	Rosa Lupo	Conference call re:status;
17/10/2017	5.00	Patrick Shea	Engaged re asset purchase agreement; engaged re update call; communications with client
18/10/2017	2.20	Darrell R. J. Daley	Receiving voicemail from P. Shea; telephone attendance with P. Shea; reviewing file; correspondence to P. Shea enclosing reference plan, conditions of draft approval and details re vesting order; reviewing correspondence and enclosures received form D. Miret;
18/10/2017	0.20	Kelly Fawcett	Inter-office consultation with D. Daley re vesting order;
18/10/2017	3.60	Patrick Shea	Engaged re approval and vesting order re transfer of property to the City of Toronto; engaged re meeting with client re APA for nursing home; engaged re Motion Record re transfer of property and appointment of directors
19/10/2017	2.90	Darrell R. J. Daley	Revisign shared facilities agreement; instructions to K. Fawcett;
19/10/2017	0.50	Kelly Fawcett	Revising shared facilities agreement;
23/10/2017	0.60	Christopher Stanek	Review of J. Genge draft report;
24/10/2017	1.10	Kelly Fawcett	Revising shared facilities agreement;
24/10/2017	0.80	Christopher Stanek	Telephone conversation with J. Genge re draft expert report;
25/10/2017	1.80	Darrell R. J. Daley	Reviewing file re outstanding matters; participating in conference call with H. Bricks and R. Lupo; preparing notes to file re outstanding matters;
25/10/2017	1.10	Rosa Lupo	Telephone attendance with H. Bricks re: various outstanding

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Date	Hours	Timekeeper	Description
			matters;
25/10/2017	0.20	Christopher Stanek	Received and reviewed correspondence from J. Genge; e-mail to H. Bricks; received and reviewed correspondence from H. Bricks;
26/10/2017	0.40	Christopher Stanek	Review of draft of J. Genge Report; e-mail to J. Genge;
27/10/2017	0.60	Darrell R. J. Daley	Meeting with K. Fawcett re amendments to shared facilities agreement; correspondence with H. Bricks re parking spot requirements for LTC; correspondence to R. Lupo;
27/10/2017	0.80	Kelly Fawcett	Further revising of shared facilities agreement;
30/10/2017	3.10	Darrell R. J. Daley	Correspondence with R. Lupo re parking requirements; reviewing file in preparation for teleconference; telephone attendance with H. Bricks and R. Lupo; telephone attendance with R. Lupo; telephone message to D. Miret; reviewing correspondence and enclosures received from D. Miret re parking requirements;

Total Fees for Professional Services \$51,266.50

DISBURSEMENTS

Taxable Costs

Copying	\$45.75
Scanning Service	\$146.50
TeraView (Ontario) Online Searches & Registration - Taxable	\$127.75
Conference Call Expenses	\$102.32
Total Taxable Disbursements	<u>\$422.32</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$47.50
Total Non-Taxable Disbursements	<u>\$47.50</u>

October 31, 2017
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Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$58,455.87

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

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

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

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Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

August 30, 2017
 INVOICE: 18746641

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

		HST (13.0%)
Fees for Professional Services	\$11,805.00	\$1,534.65
Disbursements (Taxable)	<u>84.87</u>	
Total Disbursements	84.87	11.03
Total Fees and Disbursements	11,889.87	
Total Taxes	1,545.68	1,545.68
Total Invoice	13,435.55	
Please remit balance due:	In Canadian Dollars	\$13,435.55

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
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August 30, 2017
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Deloitte Restructuring Inc.
Our Matter: T988324
Receivership of Rose of Sharon (Ontario) Retirement
Community
15 & 17 Maplewood Avenue, Toronto

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
16/07/2017	0.90	Darrell R. J. Daley	Reviewing notes re outstanding matters; reviewing and revising declaration;
18/07/2017	0.10	Christopher Stanek	Received and reviewed correspondence from J. Genge; e-mail letter to H. Bricks; executed Retainer Agreement with J. Genge;
25/07/2017	0.30	Rosa Lupo	Office discussion with J. Therriault re: issues list;
25/07/2017	1.30	Jodey Therriault	Revising Outstanding Matters Chart; circulating to conference call attendees; prepping for conference call; attending conference call;
31/07/2017	0.10	Jodey Therriault	Reviewing correspondence from client; corresponding internally re: requirement for reserve fund and performance audit requirements;
01/08/2017	0.30	Michael Bussmann	Reviewing CRA assessment related materials; reviewing notice of claim; drafting email R. Lupo, J. Therriault and P. Shea confirming approach on sale;
01/08/2017	1.10	Darrell R. J. Daley	Reviewing correspondence received from J. Therriault and H. Bricks; reviewing Condominium Act and regulations re reserve fund study and performance audit requirements; correspondence to J. Therriault;
01/08/2017	0.20	Jodey Therriault	Corresponding with client re: requirement for reserve fund study and performance audit;
03/08/2017	3.40	Jodey Therriault	Drafting shared facilities agreement;
04/08/2017	2.00	Rosa Lupo	Review of shared facilities agreement;
04/08/2017	2.30	Jodey Therriault	Corresponding with R. Lupo re: draft Shared Services Agreement; revising same and circulating to client;
08/08/2017	1.20	Leah Baverstock	Drafting and revising Agreement of Purchase and Sale;
08/08/2017	1.20	Jodey Therriault	Revising outstanding matters chart; circulating to group; providing instructions re: purchase agreement to clerk; prepping for conference call; attending conference call;
09/08/2017	0.40	Leah Baverstock	Multiple emails regarding vesting order; discussion with V. Harrington with respect to same; review example vesting order;
11/08/2017	0.90	Darrell R. J. Daley	Reviewing correspondence received from H. Bricks and D. Miret; reviewing condominium plans and declaration; correspondence to J. Therriault;
11/08/2017	0.80	Jodey Therriault	Attending conference call re: update on status;

August 30, 2017
 INVOICE: 18746641

Date	Hours	Timekeeper	Description
14/08/2017	0.80	Brian T Parker	corresponding internally re: client inquiries re: zoning; Internal call with J. Terrault; consider background material received; speak with L. Muniak; reporting discussion with Jodey;
14/08/2017	0.40	Christopher Stanek	Telephone conversation with P. Cho; e-mail to H. Bricks;
14/08/2017	0.60	Jodey Therriault	Internally corresponding re: inquiries from client re: code matters; placed call to City Planner re: potential change in number of units;
15/08/2017	0.50	Brian T Parker	Discuss code issues with L. Muniak; report internally.
16/08/2017	0.60	Darrell R. J. Daley	Reviewing correspondence received from J. Therriault and H. Bricks re performance audit and reserve fund study; reviewing material re condominium conversions; correspondence to J. Therriault;
16/08/2017	0.30	Brian T Parker	Internal respond with OBC comments;
16/08/2017	0.20	Jodey Therriault	Responding to client inquiry re: reserve fund study requirements, following up internally re: response from code consultant; circulating outstanding matters chart to CMHC;
17/08/2017	0.20	Brian T Parker	Update discussion with Jodey L.;
17/08/2017	0.30	Jodey Therriault	Attending conference call with B. Parker re: code matters; updating client;
18/08/2017	0.20	Christopher Stanek	Review of recent case re novation;
21/08/2017	1.20	Brian T Parker	Code consultant discussions with L. Muniak; internal memo updating position on Code compliance on proposed internal changes based on marketing;
22/08/2017	2.90	Darrell R. J. Daley	Reviewing file correspondence and revised plans received from D. Miret; reviewing file correspondence and outstanding items chart in preparation for teleconference; teleconference with H Bricks, D. Miret; N. Lee; R. Lupo; Y. Boswell, and Martin M. re status of project and review of outstanding matters;
22/08/2017	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding renovation; response to H. Bricks;
23/08/2017	1.80	Darrell R. J. Daley	Reviewing correspondence received from J. Therriault and H. Bricks; reviewing court orders; correspondence to J. Therriault; reviewing correspondence and enclosure received from H. Bricks; correspondence with J. Therriault;
24/08/2017	1.10	Brian T Parker	Review final code considerations with L. Muniak; report internally; research/confirm zoning of property and whether alterations create bylaw infractions; consider bylaw 569-2013; memo internally;
25/08/2017	0.10	Darrell R. J. Daley	Reviewing correspondence received from D. Miret;
27/08/2017	2.90	Darrell R. J. Daley	Reviewing draft shared facilities agreement;

Terms: due upon receipt
 Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded



August 30, 2017
INVOICE: 18746641

Total Fees for Professional Services

\$11,805.00

DISBURSEMENTS

Taxable Costs

Copying

\$7.25

Conference Call Expenses

\$77.62

Total Taxable Disbursements

\$84.87

August 30, 2017
INVOICE: 18746641

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$13,435.55

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3N NYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

July 19, 2017
 INVOICE: 18720846

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

		HST (13.0%)
Fees for Professional Services	\$27,261.50	\$3,544.00
Disbursements (Taxable)	<u>110.25</u>	
Total Disbursements	110.25	14.33
Total Fees and Disbursements	27,371.75	
Total Taxes	3,558.33	3,558.33
Total Invoice	30,930.08	
Please remit balance due:	In Canadian Dollars	\$30,930.08

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
[gowlingwlg.com](http://www.gowlingwlg.com)

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

July 19, 2017
 INVOICE: 18720846

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
04/06/2017	0.10	Christopher Stanek	Received and reviewed correspondence from H. Hildebrand regarding expert report;
05/06/2017	4.80	Patrick Shea	Prepare for and attend motion; follow-up after motion;
05/06/2017	0.20	Christopher Stanek	Telephone conversation with expert regarding potential expert;
06/06/2017	2.10	Patrick Shea	Prepare for and attend 9:30am Court appointment; office conference with C Prophet; update with respect to condo conversion;
06/06/2017	0.30	Christopher Stanek	E-mail to J. Genge re expert witness retainer; received and reviewed correspondence from J. Genge; e-mail to H. Bricks;
08/06/2017	0.20	Christopher Stanek	Received and reviewed correspondence from Trial Co-coordinator; e-mail to counsel;
09/06/2017	0.40	Darrell R. J. Daley	Reviewing correspondence received from R. Lupo; reviewing file; drafting correspondence to R. Lupo re status update;
09/06/2017	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner; received and reviewed correspondence from R. Kerkmann; e-mail to J. Dickie re Long Trial Scheduling Court;
12/06/2017	1.10	Darrell R. J. Daley	Reviewing file re outstanding matters; telephone attendance with J. Therriault and R. Lupo;
12/06/2017	1.00	Rosa Lupo	Conference call re: status and next steps;
12/06/2017	0.80	Jodey Therriault	Attending conference call with R. Lupo and D. Daley re: status of condominium documents and file materials; reviewing charts in connection with same;
13/06/2017	0.40	Christopher Stanek	Received and reviewed correspondence from Superior Court Trial Scheduling Court; e-mail to H. Bricks; telephone conversation with H. Bricks regarding experts;
13/06/2017	2.00	Jodey Therriault	Drafting chart of outstanding matters; circulating to D. Daley for review and revision;
14/06/2017	3.70	Darrell R. J. Daley	Reviewing correspondence and enclosures received from J. Therriault re outstanding matters; reviewing file correspondence, condominium plans and draft conditions re outstanding matters; reviewing and revising table of outstanding matters; correspondence to R. Lupo and J. Therriault enclosing revised outstanding items chart and registration timeline; correspondence with J. Therriault re

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 Errors and omissions excluded



July 19, 2017
INVOICE: 18720846

Date	Hours	Timekeeper	Description
			outstanding issues;
14/06/2017	1.00	Rosa Lupo	Telephone attendance with P. Shea re: timing of building and occupancy; telephone attendance with M. Bussman re: same; office discussion re: status; correspondence re: same;
14/06/2017	0.80	Patrick Shea	Telephone conference with R Lupo; review materials re occupation issue;
14/06/2017	0.40	Jodey Therriault	Further revising chart of outstanding matters; corresponding with D. Daley re: same;
15/06/2017	0.50	Michael Bussmann	Discussion with R. Lupo regarding scope of HST questions;
15/06/2017	0.20	Darrell R. J. Daley	Reviewing correspondence and enclosures received from D. Miret and H. Brick re storage units and amendments to declaration;
15/06/2017	0.50	Rosa Lupo	Telephone attendance with M. Bussman re: HST issues;
15/06/2017	0.60	Rosa Lupo	Correspondence re: status and follow up;
15/06/2017	0.30	Jodey Therriault	Further revising chart of outstanding matters;
16/06/2017	1.80	Michael Bussmann	Considering HST treatment of conversion to condominium, consequence if no self-assessment for HST and treatment by receiver;
16/06/2017	2.80	Darrell R. J. Daley	Preparing timeline re outstanding matters to be completed before registration; reviewing correspondence and enclosures received from J. Therriault; reviewing and revising outstanding items list; correspondence to J. Therriault enclosing revised timeline and outstanding items list; reviewing correspondence received from H. Brick;
16/06/2017	0.40	Rosa Lupo	Correspondence with H. Bricks;
16/06/2017	0.50	Jodey Therriault	Further revising chart of outstanding matters; circulating;
19/06/2017	1.40	Darrell R. J. Daley	Reviewing correspondence received from J. Therriault re additional items to include in outstanding matters chart and projected timeline; reviewing condominium act; telephone attendance with J. Therriault; drafting correspondence to J. Therriault re additional items to include in outstanding matters chart and projected timeline; correspondence with R. Lupo re utilities; reviewing correspondence received from J. Therriault;
19/06/2017	0.30	Kelly Fawcett	Email correspondence with D. Daley re agreements required under sections 111-113 of condominium act;
19/06/2017	1.00	Rosa Lupo	Review of outstanding items checklist;
19/06/2017	0.50	Patrick Shea	Review and consider LLTB application from G. Kim; communications with client;
19/06/2017	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks re answers to undertakings;
19/06/2017	0.60	Jodey Therriault	Incorporating comments from R. Lupo into outstanding

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July 19, 2017

INVOICE: 18720846

Date	Hours	Timekeeper	Description
			matters chart; corresponding with D. Daley re: timeline and chart; circulating timeline and chart, along with draft documents, to client;
20/06/2017	0.80	Michael Bussmann	Drafting initial reporting email R. Lupo;
20/06/2017	0.50	Cindy Cecy	Email from H. Bricks; review answers to undertakings and supporting documents; re-work reconciliation spreadsheet provided by H. Bricks;
20/06/2017	2.00	Darrell R. J. Daley	Reviewing file in preparation for teleconference; attending teleconference with H. Brick, D. Miret, J. Therriault and R. Lupo re outstanding matters; reviewing correspondence received from D. Miret; correspondence with J. Therriault;
20/06/2017	1.50	Rosa Lupo	Telephone attendance with client re: outstanding issues lists;
20/06/2017	0.50	Patrick Shea	Telephone conference with R Lupo;
20/06/2017	2.20	Jodey Therriault	Prepping for conference call; attending conference call re: outstanding matters; circulating conference invitations;
21/06/2017	0.10	Jodey Therriault	Circulating calendar appointments re: meetings;
22/06/2017	0.90	Jodey Therriault	Revising outstanding matters chart; circulating internally; reviewing correspondence from M. Bussman re: HST applicability; coordinating conference call re: same;
26/06/2017	3.10	Michael Bussmann	Preparation for and participation in conference call with R. Lupo, P. Shea and J. Therriault regarding GST/HST and insolvency process to determine whether to collect GST/HST and time for any dispute with CRA; detailed review of available authorities; drafting reporting email R. Lupo, P. Shea and J. Therriault;
26/06/2017	1.00	Rosa Lupo	Telephone attendance with re; HST on sales;
26/06/2017	1.90	Christopher Stanek	Left voice mail message for P. Cho re update; meeting with J. Genge; e-mail to J. Genge re Heinrichs' documents and transcripts of examination; received and reviewed correspondence from J. Genge; forwarded retainer to client; received and reviewed correspondence from H. Bricks; response to H. Bricks;
26/06/2017	1.10	Jodey Therriault	Prepping for conference call; attending conference call with R. Lupo, M. Bussman and P. Shay re: HST applicability;
27/06/2017	0.30	Jodey Therriault	Corresponding internally re: proposed access route; corresponding with client; forwarding condominium documents;
28/06/2017	0.10	Jodey Therriault	Revising conference details;
02/07/2017	0.90	Darrell R. J. Daley	Reviewing updated outstanding issues list received from J. Therriault; reviewing meeting notes from previous conference call (20/06/2017) re outstanding matters; reviewing correspondence received from H. Bricks re access to condominium from P2;

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 Errors and omissions excluded



July 19, 2017
INVOICE: 18720846

Date	Hours	Timekeeper	Description
04/07/2017	1.40	Darrell R. J. Daley	Reviewing file re outstanding matters in preparation for conference call; attending conference call with H. Bricks, D. Miret, J. Therriault, R. Lupo and P. Shea;
04/07/2017	1.00	Rosa Lupo	Conference call re: outstanding matters;
04/07/2017	1.40	Patrick Shea	Prepare for and participate in conference call;
04/07/2017	1.10	Jodey Therriault	Circulating chart in preparation of conference call; attending conference call;
12/07/2017	0.10	Jodey Therriault	Rescheduling conference call;

Total Fees for Professional Services	<u>\$27,261.50</u>
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DISBURSEMENTS

Taxable Costs

Copying	\$83.75
Scanning Service	\$26.50
Total Taxable Disbursements	<u>\$110.25</u>

July 19, 2017
INVOICE: 18720846

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$30,930.08

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

June 7, 2017
 INVOICE: 18694238

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

		HST (13.0%)
Fees for Professional Services	\$29,644.50	\$3,853.79
Disbursements (Taxable)	371.10	
Disbursements (Non-Taxable)	<u>45.85</u>	
Total Disbursements	416.95	48.24
Total Fees and Disbursements	30,061.45	
Total Taxes	3,902.03	3,902.03
Total Invoice	33,963.48	
Please remit balance due:	In Canadian Dollars	\$33,963.48

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

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[gowlingwlg.com](http://www.gowlingwlg.com)

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
07/04/2017	1.00	Rosa Lupo	Conference call re: status;
07/04/2017	2.50	Patrick Shea	Prepare for and participate in conference call; Follow-up after call
24/04/2017	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner;
01/05/2017	0.30	Christopher Stanek	Telephone conversation with S, Schwartz regarding settlement; correspondence to S. Schwartz; revised Trial Certification Form; e-mail same to J. Brunner;
02/05/2017	0.30	Christopher Stanek	Received and reviewed correspondence from S. Schwartz; e-mail to client; received and reviewed correspondence from client; e-mail to S. Schwartz re settlement;
05/05/2017	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner re Certification form for trial;
07/05/2017	3.30	Darrell R. J. Daley	Reviewing draft reference plan and parts listing received from D. Miret; reviewing and revising declaration;
08/05/2017	0.70	Darrell R. J. Daley	Reviewing declaration; meeting with H. Mason re required amendments to Declaration;
08/05/2017	3.70	Patrick Shea	Engaged re legal argument for OLRB hearing
09/05/2017	5.60	Darrell R. J. Daley	Drafting declaration; instructions to H. Mason and N. O'Neill;
10/05/2017	6.30	Darrell R. J. Daley	Drafting declaration; instructions to H. Mason; telephone attendance with J. Therriault;
10/05/2017	3.20	Patrick Shea	Engaged re OLRB hearing; communications re letter to tenants re CAM
10/05/2017	0.10	Christopher Stanek	Completed Trial Certification form;
10/05/2017	0.20	Jodey Therriault	Corresponding internally re: status of condominium documents;
11/05/2017	7.40	Darrell R. J. Daley	Reviewing statutes and case law; reviewing court orders; reviewing and revising declaration; instructions to H. Mason; revising list of outstanding items; correspondence with J. Therriault;
11/05/2017	0.10	Jodey Therriault	Circulating order and responding to email from D. Daley;
12/05/2017	3.10	Darrell R. J. Daley	Revising draft condominium plans; revising declaration; reviewing outstanding conditions of draft approval; instructions to H. Mason re outstanding matters; reviewing correspondence received from J. Therriault;
14/05/2017	1.50	Darrell R. J. Daley	Drafting declaration;



June 7, 2017

INVOICE: 18694238

Date	Hours	Timekeeper	Description
15/05/2017	4.70	Darrell R. J. Daley	Revising declaration; instructions to H. Mason;
16/05/2017	3.30	Darrell R. J. Daley	Reviewing and revising title notes; revising declaration; instructions to H. Mason; revising list of outstanding issues;
17/05/2017	3.20	Cindy Cecy	Review emails from C. Stanek, Heinrich's counsel and H. Bricks; review file; assess status of our answers to undertakings; email exchanges with H. Bricks regarding undertakings; discussions with C. Stanek; commence preparing our further answers to undertakings from J. Yoon's discoveries in June 2014;
17/05/2017	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding undertakings;
18/05/2017	4.00	Cindy Cecy	Review of J. Yoon transcripts; review V. Heinrichs' documents; work with C. Stanek to prepare our supplementary answers to undertakings from J. Yoon's discoveries in June 2014; coordinate documents; email draft supplementary answers and supporting documents to H. Bricks for his review and requesting his answers;
18/05/2017	0.90	Darrell R. J. Daley	Revising declaration;
18/05/2017	1.10	Christopher Stanek	Reviewed draft answers to undertakings prepared by C. Cecy; review of documents regarding answers to undertakings;
19/05/2017	5.30	Darrell R. J. Daley	Drafting amendments to declaration re receiver, service units, and combined units ; instructions to H. Mason; correspondence to J. Therriault enclosing draft declaration;
22/05/2017	1.30	Darrell R. J. Daley	Revising list of outstanding matters; revising declaration;
23/05/2017	4.60	Darrell R. J. Daley	Revising declaration; correspondence with J. Therriault enclosing revised declaration and re outstanding matters; correspondence with D. Miret and J. Therriault; reviewing and revising disclosure statement;
23/05/2017	1.20	Rosa Lupo	Review of APS;
24/05/2017	1.80	Darrell R. J. Daley	Reviewing draft condominium plans and draft reference plan; reviewing outstanding matters; telephone attendance with D. Miret and J. Therriault; telephone attendance with J. Therriault; revising list of outstanding items; reviewing correspondence received from D. Miret;
24/05/2017	1.20	Jodey Therriault	Reviewing draft Declaration and condo plans; prepping for conference call with surveyor; attending conference call with surveyor;
25/05/2017	0.60	Rosa Lupo	Office discussion re: form of APS;
25/05/2017	0.40	Jodey Therriault	Corresponding with R. Lupo re: agreement of purchase and sale; reviewing precedent cost sharing agreements;
30/05/2017	0.30	Christopher Stanek	Discussion with potential expert; received and reviewed correspondence from E. Poon;

Terms: due upon receipt
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



June 7, 2017
INVOICE: 18694238

Date	Hours	Timekeeper	Description
01/06/2017	0.20	Cindy Cecy	Discussion with C. Stanek; follow up email to H. Bricks re: status of additional answers to undertakings;
02/06/2017	0.20	Christopher Stanek	Telephone conversation with exp re expert opinion;

Total Fees for Professional Services	<u>\$29,644.50</u>
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DISBURSEMENTS

Taxable Costs

Copying	\$109.25
Scanning Service	\$20.50
Binding	\$18.55
TeraView (Ontario) Online Searches & Registration - Taxable	\$222.80
Total Taxable Disbursements	<u>\$371.10</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency	\$45.85
Total Non-Taxable Disbursements	<u>\$45.85</u>



June 7, 2017
INVOICE: 18694238

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$33,963.48

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

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

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:

SWIFTCODE: CIBCCATT

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

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

April 26, 2017
 INVOICE: 18670762

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

		HST (13.0%)
Fees for Professional Services	\$3,660.00	\$475.80
Total Fees	3,660.00	
Total Taxes	475.80	475.80
Total Invoice	4,135.80	
Please remit balance due:	In Canadian Dollars	\$4,135.80

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

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April 26, 2017
 INVOICE: 18670762

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
31/03/2017	0.30	Christopher Stanek	Received and reviewed correspondence from J. Brunner; e-mail to H. Bricks; research re expert witness (architect);
03/04/2017	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks; response to H. Bricks;
05/04/2017	0.80	Jodey Therriault	Drafting by-laws and purchase agreement;
06/04/2017	1.00	Jodey Therriault	Attending conference with R. Lupo; reviewing file materials; corresponding with D. Daley re: status;
07/04/2017	1.20	Christopher Stanek	Telephone conference with Receiver, Peoples and CMHC;
07/04/2017	0.30	Jodey Therriault	Internally corresponding with R. Lupo re: status of file and next steps;
10/04/2017	0.50	Rosa Lupo	Office discussion re: draft of APS for purchasers;
10/04/2017	1.20	Jodey Therriault	Drafting purchase agreement; attending conference with R. Lupo re: amendments to agreement of purchase and sale;
12/04/2017	0.50	Darrell R. J. Daley	Telephone attendance with R. Lupo re project status; reviewing correspondence and enclosures received from R. Lupo; voicemail exchange with J. Therriault; instructions to K. Fawcett;
12/04/2017	0.50	Rosa Lupo	Office discussion re: APS format;
12/04/2017	0.10	Jodey Therriault	Following up with D. Daley re: status of condominium documents;
13/04/2017	1.90	Jodey Therriault	Revising purchase agreement;
19/04/2017	0.30	Christopher Stanek	Revisions to Certification Form; e-mail to counsel;

Total Fees for Professional Services

\$3,660.00



April 26, 2017
INVOICE: 18670762

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$4,135.80

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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 WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

March 29, 2017
 INVOICE: 18652463

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

		HST (13.0%)
Fees for Professional Services	\$5,372.00	\$698.36
Disbursements (Taxable)	<u>10.75</u>	
Total Disbursements	10.75	1.40
Total Fees and Disbursements	5,382.75	
Total Taxes	699.76	699.76
Total Invoice	6,082.51	
Please remit balance due:	In Canadian Dollars	\$6,082.51

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

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March 29, 2017
INVOICE: 18652463

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
03/02/2017	1.00	Rosa Lupo	Telephone attendance with D. Daley re: condo documents;
21/02/2017	0.60	Darrell R. J. Daley	Preparing declaration;
28/02/2017	0.10	Jodey Therriault	Following up with surveyor re: status of strata plan and legal description; following up with P. Shay re: settlement agreement;
01/03/2017	0.30	Rosa Lupo	Follow up re: settlement agreement;
02/03/2017	1.00	Chris Nichols	Attend court to confirm status of set down; speak with trial office re certification;
06/03/2017	0.20	Jodey Therriault	Updating client re: status of file;
08/03/2017	0.80	Darrell R. J. Daley	Conferring with K. Fawcett re amendments to status certificate and declaration;
08/03/2017	1.20	Kelly Fawcett	Revising status certificate; revising declaration;
09/03/2017	0.50	Kelly Fawcett	Further revising of declaration; revising disclosure statement;
10/03/2017	0.20	Kelly Fawcett	Inter-office consultation with D. Daley re declaration;
10/03/2017	3.20	Patrick Shea	Engaged re response to OLRB Application; research law re successor/related employer
14/03/2017	2.10	Patrick Shea	Engaged re response to OLRB Application;
15/03/2017	0.40	Christopher Stanek	Completing Trial Certification Form; correspondence to counsel;
21/03/2017	0.10	Jodey Therriault	Following up with surveyor re: status of plans; following up internally re: executed settlement agreement;

Total Fees for Professional Services \$5,372.00

DISBURSEMENTS

Taxable Costs

Copying	\$7.75
TeraView (Ontario) Online Searches & Registration - Taxable	\$3.00
Total Taxable Disbursements	<u>\$10.75</u>



March 29, 2017
INVOICE: 18652463

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$6,082.51

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BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

February 23, 2017
 INVOICE: 18631850

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

		HST (13.0%)
Fees for Professional Services	\$13,690.00	\$1,779.70
Disbursements (Taxable)	<u>87.60</u>	
Total Disbursements	87.60	11.39
Total Fees and Disbursements	13,777.60	
Total Taxes	1,791.09	1,791.09
Total Invoice	15,568.69	
Please remit balance due:	In Canadian Dollars	\$15,568.69

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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February 23, 2017
 INVOICE: 18631850

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
25/01/2017	0.50	Rosa Lupo	Instructions to J. Therriault re: investigation of title and conversion;
25/01/2017	0.20	Jodey Therriault	Conference with R. Lupo re: file assignment; reviewing file materials;
31/01/2017	0.60	Jodey Therriault	Reviewing title and file materials;
03/02/2017	0.20	Mark A McHughan	Discussion with R. Lupo and J. Therriault regarding Purchase and Sale Agreement and Condominium Documents;
03/02/2017	1.70	Jodey Therriault	Reviewing file materials; corresponding with City of Toronto planner re: status of conditions; corresponding with surveyor re: status of plans; conference call with Deloitte re: status of conditions;
06/02/2017	0.10	Christopher Stanek	Telephone conversation with S. Schwartz re offer to settle;
07/02/2017	0.60	Cliff Prophet	Instructions to P. Shea re landlord and tenant issues;
07/02/2017	0.10	Jodey Therriault	Corresponding with surveyor re: conference call on Thursday;
08/02/2017	1.80	Darrell R. J. Daley	Voicemail exchange with R. Lupo; reviewing current form of declaration, by-laws, disclosure statement and reciprocal agreement;
08/02/2017	1.50	Rosa Lupo	Office discussion re: status of condo documents;
08/02/2017	0.50	Brian T Parker	Lengthy internal conference call with R. Lupo on condominium registration process going forward
08/02/2017	1.00	Brian T Parker	Conference call with R. Lupo; review background; layout concluding process going forward
08/02/2017	0.70	Jodey Therriault	Attending conference call with B. Parker re: registration of condominium; reviewing file materials in preparation of call;
09/02/2017	2.50	Darrell R. J. Daley	Reviewing file correspondence; telephone attendance with L. Rose and J. Therriault re status of project and responsibilities; reviewing correspondence and enclosures received from J. Therriault;
09/02/2017	1.50	Rosa Lupo	Conference call re: status; correspondence re: water meters and other conditions; office discussion with D. Daley re: condo documents;
09/02/2017	1.40	Brian T Parker	Review condo conditions; research city requirement on RSC requirement for widening; conference call with R. Lupo

Terms: due upon receipt
 Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

February 23, 2017
 INVOICE: 18631850

Date	Hours	Timekeeper	Description
09/02/2017	2.30	Jodey Therriault	Prepping for conference call; attending conference call re: status of conditions; attending to post-call matters, including circulating documents to call attendees;
13/02/2017	0.50	Darrell R. J. Daley	Reviewing declaration; telephone message to J. Therriault; email exchange with J. Therriault;
13/02/2017	0.20	Jodey Therriault	Reviewing response from surveyor and plans attached; responding;
14/02/2017	4.30	Darrell R. J. Daley	Reviewing and revising declaration; telephone message to D. Miret; telephone attendance with J. Therriault; teleconference with J. Therriault and R. Lupo; email correspondence with D. Miret;
14/02/2017	0.50	Rosa Lupo	Office discussion re: drafting condominium documents;
14/02/2017	1.00	Jodey Therriault	Drafting by-laws; attending conference with R. Lupo and D. Daley re: status;
15/02/2017	0.30	Darrell R. J. Daley	Meeting with K. Fawcett re amendments to condominium documents;
15/02/2017	2.50	Kelly Fawcett	Inter-office consultation with; D. Daley re details of file; revising Declaration; reviewing City condition re handicap parking;
16/02/2017	1.50	Darrell R. J. Daley	Reviewing draft condominium plan; conferring with K. Fawcett re outstanding matters; telephone attendance with D. Miret and J. Therriault; drafting notes re outstanding matters; instructions to K. Fawcett;
16/02/2017	2.20	Kelly Fawcett	Preparing master status certificate; revising disclosure statement; email correspondence with D. Daley re outstanding items;
16/02/2017	0.60	Jodey Therriault	Attending conference call with surveyor and D. Daley re: structure of condominium;
17/02/2017	0.90	Kelly Fawcett	Further revising of disclosure statement;
17/02/2017	0.30	Rosa Lupo	Office discussion re: APS;
20/02/2017	4.20	Darrell R. J. Daley	Reviewing and revising condominium documents;
21/02/2017	1.10	Patrick Shea	Attendance before Court re leave to bring proceeding in the OLRB

Total Fees for Professional Services

\$13,690.00

DISBURSEMENTS

Taxable Costs

Copying	\$42.75
TeraView (Ontario) Online Searches & Registration - Taxable	\$44.85
Total Taxable Disbursements	<u>\$87.60</u>

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February 23, 2017
INVOICE: 18631850

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February 23, 2017
INVOICE: 18631850

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$15,568.69

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

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Ottawa, ON K1P 1C3
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CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

December 31, 2016
 INVOICE: 18612974

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

		HST (13.0%)
Fees for Professional Services	\$21,276.50	\$2,765.95
Disbursements (Taxable)	<u>1,264.18</u>	
Total Disbursements	1,264.18	164.35
Total Fees and Disbursements	22,540.68	
Total Taxes	2,930.30	2,930.30
Total Invoice	25,470.98	
Please remit balance due:	In Canadian Dollars	\$25,470.98

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
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December 31, 2016
 INVOICE: 18612974

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
22/09/2016	0.10	Christopher Stanek	Discussion with R. McMillan re mediation brief;
13/10/2016	0.40	Christopher Stanek	Received and reviewed correspondence from H. Bricks; reported to Receiver;
18/10/2016	1.40	Christopher Stanek	Review of transcripts of Mediation Brief;
21/10/2016	1.70	Christopher Stanek	Drafting Mediation Brief;
23/10/2016	2.90	Christopher Stanek	Drafting Mediation Brief;
24/10/2016	1.10	Christopher Stanek	Completed draft of Mediation Brief; sent same to H. Bricks;
25/10/2016	1.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks; revisions to mediation brief; compiled attachments to mediation brief; e-mail to client;
26/10/2016	0.30	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding Seventh Report of the Receiver;
27/10/2016	0.40	Christopher Stanek	Final revisions to Mediation Brief; discussions with H. Bricks; telephone conversation with P. Shea;
28/10/2016	0.10	Christopher Stanek	Received and reviewed correspondence from S. Schwartz re mediation brief; received and reviewed correspondence from R. Kerkmann re mediation brief;
30/10/2016	0.20	Christopher Stanek	Reviewed Mediation Briefs of York Health Care and NCK Engineering; e-mailed briefs to H. Bricks;
31/10/2016	1.40	Christopher Stanek	Telephone conference with H. Bricks re mediation; left voice mail message for T. Hartley; research re arguments raised in Heinrichs' mediation brief;
02/11/2016	0.30	Christopher Stanek	Preparation for mediation;
03/11/2016	4.40	Christopher Stanek	Preparation for and attendance at Mediation; received and reviewed correspondence from client; discussion with O. Fitzgerald re research;
07/11/2016	0.10	Christopher Stanek	Received and reviewed correspondence from L. Banack regarding mediation fee;
09/11/2016	0.20	Oliver Fitzgerald	Legal research for C. Stanek re assignment of limitation of liability provision.
11/11/2016	1.10	Oliver Fitzgerald	Legal research for C. Stanek re assignment and novation of limitation of liability clauses; drafted memo on same.
14/11/2016	1.60	Oliver Fitzgerald	Legal research for C. Stanek re assignment and novation of limitation of liability clauses; drafted memo on same.
15/11/2016	2.90	Oliver Fitzgerald	Legal research for C. Stanek re interpretation of "one claim"

Terms: due upon receipt
 Interest at the rate of 0.8% 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, 2016
 INVOICE: 18612974

Date	Hours	Timekeeper	Description
			in contracts; novation of exclusion of liability clause; drafted legal research memo on same.
16/11/2016	3.10	Oliver Fitzgerald	Legal research for C. Stanek re assignment, novation of contracts with exclusion of liability clauses; drafted and edited memo on same.
16/11/2016	0.40	Mark A McHughan	Review emails from P. Shea and H. Bricks; review marked up Marketing and Sale Agreement;
17/11/2016	2.20	Christopher Stanek	Review of Memorandum of law and cases provided by O. Fitzgerald; research regarding novation;
18/11/2016	0.90	Christopher Stanek	Review of cases re novation;
22/11/2016	1.10	Darrell R. J. Daley	Telephone attendance with R. Lupo; reviewing Condominium Act; reviewing conditions of draft approval issued by City of Ottawa; conferring with W. Kerrick;
22/11/2016	0.40	Mark A McHughan	Meeting with P. Shea to discuss Listing Agreement;
24/11/2016	0.10	Darrell R. J. Daley	Emial correspondence to R. Lupo;
25/11/2016	0.20	Christopher Stanek	Received and reviewed correspondence from H. Bricks; response to H. Bricks;
01/12/2016	1.60	Darrell R. J. Daley	Reviewing draft plan of condominium approval and related conditions; reviewing file correspondence;
01/12/2016	0.10	Christopher Stanek	Correspondence to S. Schwartz re offer to settle;
07/12/2016	1.00	Rosa Lupo	Meeting with P. Shea re: review of file and status of condo;
07/12/2016	0.20	Christopher Stanek	Received and reviewed correspondence from S. Schwartz re offer to settle;
08/12/2016	2.70	Patrick Shea	Follow-up after meeting; consider going-forward plan
09/12/2016	0.50	Patrick Shea	Meeting re Rose of Sharon receivership
12/12/2016	0.10	Christopher Stanek	Correspondence to S. Schwartz re offer to settle;
21/12/2016	3.50	Patrick Shea	Engaged re review of file and consideration of issues relating to condo conversion

Total Fees for Professional Services

\$21,276.50

DISBURSEMENTS

Taxable Costs

Copying	\$621.00
Scanning Service	\$45.25
Binding	\$112.35
Colour Copy Recoveries	\$51.00
Courier	\$15.53
Meeting expense	\$230.50

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December 31, 2016
INVOICE: 18612974

Quick Law: Research	\$8.55
WestlaweCarswell	\$180.00
Total Taxable Disbursements	<u>\$1,264.18</u>



December 31, 2016
INVOICE: 18612974

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$25,470.98

PAYMENT BY CHEQUE:

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Ottawa, ON K1P 1C3
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SWIFTCODE: CIBCCATT

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

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

September 29, 2016
 INVOICE: 18532198

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

		HST (13.0%)
Fees for Professional Services	\$4,795.50	\$623.42
Total Fees	4,795.50	
Total Taxes	623.42	623.42
Total Invoice	5,418.92	
Please remit balance due:	In Canadian Dollars	\$5,418.92

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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September 29, 2016
INVOICE: 18532198

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
16/08/2016	1.10	Steven R Willard	Reviewing emails and consent documents;
19/08/2016	2.80	Steven R Willard	Reviewing condominium material and site plan;
23/08/2016	0.80	Steven R Willard	Reviewing draft plan;
26/08/2016	1.40	Steven R Willard	Reviewing and responding to various emails; telephone conversation with R. Lupo; reviewing draft documents;
29/08/2016	0.80	Steven R Willard	Reviewing materials from D. Tang;

Total Fees for Professional Services

\$4,795.50

September 29, 2016
INVOICE: 18532198

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$5,418.92

PAYMENT BY CHEQUE:

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BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

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Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

August 25, 2016
 INVOICE: 18508526

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

		HST (13.0%)
Fees for Professional Services	\$8,758.00	\$1,138.54
Disbursements (Taxable)	149.39	
Disbursements (Non-Taxable)	<u>348.55</u>	
Total Disbursements	497.94	19.42
Total Fees and Disbursements	9,255.94	
Total Taxes	1,157.96	1,157.96
Total Invoice	10,413.90	
Please remit balance due:	In Canadian Dollars	\$10,413.90

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
[gowlingwlg.com](http://www.gowlingwlg.com)

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

August 25, 2016
 INVOICE: 18508526

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
20/06/2016	0.20	Christopher Stanek	Reviewed draft trial record; instructions to C. Cecy;
23/06/2016	0.20	Cindy Cecy	Swear affidavit respecting service; coordinate for filing at court;
24/06/2016	0.90	Cindy Cecy	Email from agent advising of filing status of Trial Record; apprise C. Stanek; telephone conversation with and subsequent email to agent to discuss Master Mills' order and provide instructions to re-submit Trial Record for filing; further emails from agent advising of court's requirement for a certificate respecting mediation; complete Certificate respecting mediation; discussion with C. Stanek; instructions to agent to file Certificate with Trial Record;
24/06/2016	0.10	Christopher Stanek	Received and reviewed correspondence from process server re rejection of trial record; executed certificate duplicating court order;
27/06/2016	0.10	Cindy Cecy	Email from agent confirming filing of Trial Record; advise C. Stanek;
28/06/2016	0.20	David Tang	Call A. Sadvari to follow-up; call H. Bricks;
29/06/2016	0.20	Alexandra Sadvari	Phone call to planner re status of draft approval
29/06/2016	0.10	David Tang	Email on extra unit with H. Bricks;
30/06/2016	0.20	David Tang	Review plans and call D. Miret;
06/07/2016	0.30	Alexandra Sadvari	Voicemail and email to C. Tsang re draft approval
06/07/2016	0.10	David Tang	Follow up with City and A. Sadvari;
07/07/2016	0.10	Alexandra Sadvari	Email correspondence with planner re draft approval
07/07/2016	0.30	David Tang	Email from C. Tsang, forward to H. Bricks; follow up with surveyors;
08/07/2016	1.30	David Tang	Review of conditions and draft approval and forward, instructions on satisfying conditions, review letter from L. Kim and provide comments; correspondence with surveyors;
12/07/2016	0.60	David Tang	Email from H. Bricks; follow up with d. Miret; email L. Sedun for unit size info; email H. Bricks, review Notice of Decision; circulate and emails;
13/07/2016	0.40	David Tang	Review finalized decision; emails with Avis and Sedun to confirm unit areas, review R. Rennaiye responses;
14/07/2016	0.10	David Tang	Review H. Bricks letter to L. Kim;
19/07/2016	0.30	David Tang	Draft and forward responsibility chart to H. Bricks;

Terms: due upon receipt
 Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded



August 25, 2016
INVOICE: 18508526

Date	Hours	Timekeeper	Description
21/07/2016	0.20	David Tang	Email from H Bricks; forward chart and arrange for telephone conference to allocate responsibility;
25/07/2016	0.40	Alexandra Sadvari	Discussion with D. Tang e site plan approval and site plan agreement; voicemail and email to C. Tsang, City Planner, re same
25/07/2016	1.20	David Tang	Conference call with H Bricks, D Miret and N Lee;
26/07/2016	0.20	Alexandra Sadvari	Discussion with D. Tang; email correspondence with C. Tsang
26/07/2016	0.60	Lina Santos	Access Teraview to sub search title; download site plan agreement; email search results to D. Tang;
26/07/2016	1.00	David Tang	Obtain site plan agreement and mark up for N. Lee; email C. Tsang on Amendment; Email N. Lee; obtain documents, call and email A. M. Luciani; review site specific zoning; telephone H. Bricks to discuss compliance to zoning and likely long term care facility purchaser's requirements; potential for timing for turnover of condominium vs sale of long term care and implications on type of easement to grant and potential for seeking minor variance given appropriate situation;
27/07/2016	0.60	Christopher Stanek	Review of Unimac Charging Order decision; e-mail to H. Bricks;
27/07/2016	0.10	David Tang	Emails with A. M. Luciani;
03/08/2016	0.20	David Tang	Meet with S. Willard to discuss condominium registration;
04/08/2016	0.60	Steven R Willard	Office consultation with D. Tang; reviewing Condominium Act;
05/08/2016	0.20	David Tang	Email and call with S Willard;
05/08/2016	0.30	Steven R Willard	Telephone conversation with D. Tang;
12/08/2016	2.20	Steven R Willard	Office consultation with D. Tang; reviewing condominium material;
17/08/2016	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding service of Trial Record on Third Party Claim;

Total Fees for Professional Services

\$8,758.00

DISBURSEMENTS

Taxable Costs

Copying	\$12.00
Scanning Service	\$0.50
Binding	\$28.45
Courier	\$2.68
TeraView (Ontario) Online Searches & Registration - Taxable	\$27.10

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Errors and omissions excluded



August 25, 2016
INVOICE: 18508526

Conference Call Expenses		\$13.66
30/06/2016	Agent Fees - Taxable	\$65.00
	VENDOR: ProFile Legal Services Inc.; INVOICE#: 128181;	
	DATE: 06/30/2016 - T988324 - To attempt to file	
	documentation rejected trial record require certificate of	
	mediation - N. Abbott	
	Total Taxable Disbursements	<u>\$149.39</u>
Non-Taxable Costs		
TeraView (Ontario) Online Searches & Registration - Agency		\$11.55
30/06/2016	Agent Fees - Non-Taxable	\$337.00
	VENDOR: ProFile Legal Services Inc.; INVOICE#: 128181;	
	DATE: 06/30/2016 - T988324 - Disbursement - N. Abbott	
	Total Non-Taxable Disbursements	<u>\$348.55</u>

August 25, 2016
INVOICE: 18508526

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$10,413.90

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

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

PAYMENT BY WIRE TRANSFER:

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

June 28, 2016
 INVOICE: 18475159

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

		HST (13.0%)
Fees for Professional Services	\$10,126.00	\$1,316.38
Disbursements (Taxable)	<u>719.04</u>	
Total Disbursements	719.04	93.48
Total Fees and Disbursements	10,845.04	
Total Taxes	1,409.86	1,409.86
Total Invoice	12,254.90	
Please remit balance due:	In Canadian Dollars	\$12,254.90

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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June 28, 2016
 INVOICE: 18475159

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
25/04/2016	0.50	Christopher Stanek	Received and reviewed correspondence from J. Cutler regarding Amended Amended Statement of Claim; telephone conversation with J. Cutler; received and reviewed correspondence from T. Hartley regarding Amended Amended Statement of Claim;
26/04/2016	0.80	Christopher Stanek	Received and reviewed correspondence from J. Brunner; revisions to draft Amended Amended Statement of Claim; e-mail to J. Brunner regarding Amended Amended Statement of claim and motion;
28/04/2016	1.70	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding mediation; response to J. Brunner; received and reviewed correspondence from J. Baichoo; response to J Baichoo; drafting Amended Notice of Motion; assembling exhibits for Affidavit;
29/04/2016	0.60	Christopher Stanek	Drafted affidavit for motion compelling mediation;
04/05/2016	0.40	Alexandra Sadvari	Meeting with D. Tang; leaving a voicemail for city planner; email correspondence with D. Tang regarding timing
04/05/2016	0.40	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding update to CMHC; finalized Supplementary Motion Record;
04/05/2016	0.50	David Tang	Finalize call appointment; provide instructions to A. Sadvari regarding pursuing K. Frederich for review of application;
05/05/2016	0.60	Alexandra Sadvari	Phone calls and email to city planner asking for a status update; email correspondence with D. Tang re status;
05/05/2016	0.20	David Tang	Follow-up with A. Sadvari regarding pursuing response to condominium application;
06/05/2016	0.30	Alexandra Sadvari	Calling planner re update on application; voicemail from planner with update; email to D. Tang with update; follow-up email to planner;
06/05/2016	1.60	Christopher Stanek	Preparation for and attendance at conference call with Peoples, Deloitte and CMHC; memorandum to CMHC and Peoples' Trust; sent same to H. Bricks;
06/05/2016	1.00	David Tang	Conference call with CMHC, H. Bricks and Chris Stanek, follow-up with H. Bricks and timing coded for review for review by City in Notice of Complete Application; forward Notice of Complete Application and explanation and email to CMHC and H. Bricks; follow-up with A. Sadvari; telephone

June 28, 2016
 INVOICE: 18475159

Date	Hours	Timekeeper	Description
			message from Kevin Friedrich on timing and assignment to assistant planner; report to CMHC and H. Bricks on response;
16/05/2016	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding motion;
18/05/2016	0.20	Christopher Stanek	Review of L. Banack website; e-mail to J. Brunner regarding dates;
25/05/2016	0.30	Alexandra Sadvari	Meeting with D. Tang; calling and leaving voicemails for two planners re status of application;
25/05/2016	0.30	Christopher Stanek	Received and reviewed correspondence from J. Brunner; e-mail to client; telephone conversation with client; e-mail to counsel;
26/05/2016	0.20	Alexandra Sadvari	Voicemail from planner with update on application; email correspondence with D. Tang re update;
26/05/2016	0.40	David Tang	Email update on approval; suggestion of proceeding with risk; call H. Bricks for instructions to proceed;
27/05/2016	0.10	Christopher Stanek	Received and reviewed correspondence from S. Schwartz re scheduling; received and reviewed correspondence from R. Kerkmann re scheduling; e-mail to client;
30/05/2016	0.50	Christopher Stanek	Received and reviewed correspondence from J. Brunner; drafting draft order; e-mail to counsel re consent; received and reviewed correspondence from J. Brunner re consent; received and reviewed correspondence from J. Cutler re consent; received and reviewed correspondence from T. Hartley re consent;
31/05/2016	0.40	Christopher Stanek	Confirmed motion; revisions to draft Order and Consent;
03/06/2016	1.50	Christopher Stanek	Preparation for and attendance at motions court; obtained consent order;
06/06/2016	0.60	Christopher Stanek	Received and reviewed correspondence from M. Mallich regarding update; updated reporting memorandum; e-mail to Y. Boswell and H. Bricks; served Master Mills Order; arranged for issuance of Amended Amended Statement of Claim;
07/06/2016	1.00	Chris Nichols	Attend court to have amended amended statement of claim issued;
07/06/2016	0.10	Christopher Stanek	Served Amended Amended Statement of Claim;
10/06/2016	0.20	Cindy Cecy	Discussion with C. Stanek and receive instructions to set action down for trial; review Master Mills' order dated June 3, 2016;
10/06/2016	0.20	Christopher Stanek	E-mail to T. Hartley re Settlement Funds; discussion with C. Cecy re serving and filing trial record;
13/06/2016	0.80	Cindy Cecy	Review pleadings; coordinate documents for our trial record;
14/06/2016	1.70	Cindy Cecy	Discussion with C. Stanek regarding status and next steps

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 Errors and omissions excluded

June 28, 2016
 INVOICE: 18475159

Date	Hours	Timekeeper	Description
			pertaining to the Royal Windsor Mechanical defendant; coordinate documents; prepare solicitor's certificate and trial record; correspondence to all counsel serving Trial Record;
14/06/2016	0.10	Christopher Stanek	Discussion with C. Cecy regarding serving Trial Record;
20/06/2016	1.00	Cindy Cecy	Discussion with C. Stanek and receive instructions; revise and finalize Trial Record; revise correspondence to opposing counsel; coordinate for copies to be made of Trial Record for service;
21/06/2016	0.90	Cindy Cecy	Coordinate service of Trial Record on the defendants; prepare affidavit respecting service; apprise H. Bricks; memo to agent to file Trial Record;

Total Fees for Professional Services \$10,126.00

DISBURSEMENTS

Taxable Costs

Copying		\$473.00
Scanning Service		\$10.75
Binding		\$52.05
Courier		\$68.24
28/04/2016	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 72645; DATE: 28/04/2016 - ACC #T988324 - filing motion record and factum - Chris Stanek	\$30.00
20/05/2016	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 73012; DATE: 05/20/2016 - T988324 - Filing Supplementary Motion Record - C. Stanek	\$30.00
03/06/2016	Agent Fees - Taxable VENDOR: KAP Litigation Services Inc.; INVOICE#: 383614; DATE: 06/03/2016 - T988324 - Rush Entry of Order - C. Stanek	\$55.00
Total Taxable Disbursements		<u>\$719.04</u>

June 28, 2016
INVOICE: 18475159

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$12,254.90

PAYMENT BY CHEQUE:

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

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

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

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

April 28, 2016
 INVOICE: 18439200

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

		HST (13.0%)
Fees for Professional Services	\$13,123.50	\$1,706.06
Disbursements (Taxable)	611.39	
Disbursements (Non-Taxable)	<u>127.00</u>	
Total Disbursements	738.39	79.48
Total Fees and Disbursements	13,861.89	
Total Taxes	1,785.54	1,785.54
Total Invoice	15,647.43	
Please remit balance due:	In Canadian Dollars	\$15,647.43

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
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April 28, 2016
 INVOICE: 18439200

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
05/01/2016	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner;
08/01/2016	0.20	Christopher Stanek	E-mail to client re adjournment request;
11/01/2016	0.10	Christopher Stanek	E-mail to J. Brunner regarding mediation;
12/01/2016	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding adjournment and mediation; forwarded same to client; received and reviewed correspondence from client;
13/01/2016	0.10	Christopher Stanek	Review of dates for mediation;
14/01/2016	0.20	Christopher Stanek	E-mail to J. Brunner; telephone conversation with S. Schwartz;
20/01/2016	0.10	Christopher Stanek	E-mail to counsel regarding mediation;
21/01/2016	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding mediation; booked mediation for May 4, 2016; received and reviewed correspondence from J. Baichoo; response to J. Baichoo; received and reviewed correspondence from S. Schwartz;
26/01/2016	0.10	Christopher Stanek	Received and reviewed correspondence from Banack Mediations confirming Mediation;
27/01/2016	0.20	David Tang	Emails from M Mallich and H Bricks and respond; call K. Friedrich;
28/01/2016	0.10	Christopher Stanek	Received and reviewed voice mail message from J. Brunner;
30/01/2016	0.10	David Tang	Email K Friedrich; review email response from K Friedrich and forward;
02/02/2016	0.70	Christopher Stanek	Telephone conversation with J. Brunner; telephone conversation with H. Bricks; e-mail to H. Bricks;
03/02/2016	0.20	David Tang	Review of Notice of Complete Application; email H Bricks with Notice and description of implications;
11/02/2016	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks re expert report and mediation;
11/02/2016	0.30	David Tang	Review Technical comments and email H. Bricks;
19/02/2016	0.20	David Tang	Review emails between H Bricks, H Murray and respond;
23/02/2016	0.20	Christopher Stanek	Received and reviewed correspondence from N. Lee; left voice mail message for N. Lee;
01/03/2016	0.10	Christopher Stanek	Left voice mail message for N. Lee;

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 Errors and omissions excluded

April 28, 2016
 INVOICE: 18439200

Date	Hours	Timekeeper	Description
02/03/2016	0.20	Christopher Stanek	Telephone conversation with N. Lee regarding damages brief;
10/03/2016	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks; response to H. Bricks;
10/03/2016	1.10	David Tang	Call with surveyor; finalize memorandum on implications of party room conversion and locker unitization and forward to H Bricks and C Prophet;
13/03/2016	0.30	Christopher Stanek	Received and reviewed correspondence from N. Lee re breakdown; response to N. Lee requirement for Report;
14/03/2016	0.20	David Tang	Email with H Bricks on application for streetscape improvements;
24/03/2016	0.80	Christopher Stanek	Research re motion to amend pleadings; e-mail to N. Lee;
28/03/2016	5.20	Christopher Stanek	Research and drafting factum for pleadings motion;
30/03/2016	0.80	Christopher Stanek	Received and reviewed correspondence from N. Lee regarding report; response to N. Lee; telephone conversations with N. Lee; finalized factum and authorities for motion;
04/04/2016	0.20	Christopher Stanek	Received and reviewed correspondence from N. Lee; review of draft report; e-mail to N. Lee;
05/04/2016	0.50	Christopher Stanek	E-mail to H. Bricks re motion; discussions with staff re new motion date; telephone conversation with J. Brunner; correspondence to court re motion; received and reviewed correspondence from J. Brunner re motion;
06/04/2016	0.60	Christopher Stanek	Received and reviewed correspondence from Mediator; received and reviewed correspondence from J. Baichoo; response to J. Baichoo; received and reviewed correspondence from H. Bricks; received and reviewed voice mail from J. Brunner; left voice mail message for J. Brunner;
07/04/2016	0.40	Christopher Stanek	Received and reviewed voice mail message from J. Brunner; telephone conversation with H. Bricks; left voice mail message for J. Brunner re mediation; telephone conversation with J. Brunner;
08/04/2016	1.50	Christopher Stanek	Assembling appendices for N. Lee architectural damages report;
11/04/2016	0.30	Christopher Stanek	Telephone conversation with N. Lee regarding finalizing damages report;
12/04/2016	1.60	Christopher Stanek	Received and reviewed correspondence from J. Brunner; e-mail to client; telephone conversation with N. Lee finalizing damages report; compiled appendices for damages report;
12/04/2016	0.50	Cara Stoller	Assistance with compiling expert's report for C. Stanek;
13/04/2016	0.10	Christopher Stanek	Served damages brief;
14/04/2016	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner

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April 28, 2016
 INVOICE: 18439200

Date	Hours	Timekeeper	Description
			regarding mediation; e-mail to client; received and reviewed correspondence from J. Baichoo;
15/04/2016	0.40	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re cancellation of mediation; received and reviewed correspondence from J. Brunner re mediation (X 3); research motion to compel mediation;
19/04/2016	0.70	Christopher Stanek	Investigation regarding motion dates and motion to compel attendance at mediation; correspondence to J. Brunner regarding motion dates; executed affidavit for motion to amend Statement of Claim;
21/04/2016	0.40	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding motion to compel mediation; response to J. Brunner;
22/04/2016	0.70	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding Amended Amended Statement of Claim; left voice mail message for T. Hartley; revised Amended Statement of Claim; e-mail to T. Hartley;

Total Fees for Professional Services \$13,123.50

DISBURSEMENTS

Taxable Costs

Copying			\$281.50
Scanning Service			\$3.50
Binding			\$85.10
Courier			\$48.99
Courier - FedEx			\$37.50
Quick Law: Research			\$19.80
28/03/2016		Litigation Document Fee	\$75.00
		Litigation Document Fee	
13/04/2016		Process Servers	\$30.00
		VENDOR: Reliable Process Servers Inc.; INVOICE#: 72392; DATE: 04/13/2016 - T988324 - Filing Notice of Motion - C. Stanek	
13/04/2016		Process Servers	\$30.00
		VENDOR: Reliable Process Servers Inc.; INVOICE#: 72391; DATE: 04/13/2016 - T988324 - Attempt to file Factum - C. Stanek	

Total Taxable Disbursements \$611.39

Non-Taxable Costs

13/04/2016		Court Filing Fees - Non Taxable	\$127.00
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April 28, 2016
INVOICE: 18439200

VENDOR: Reliable Process Servers Inc.; INVOICE#: 72392;
DATE: 04/13/2016 - T988324 - Court Filing Fee - C. Stanek

Total Non-Taxable Disbursements

\$127.00

April 28, 2016
INVOICE: 18439200

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$15,647.43

PAYMENT BY CHEQUE:

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SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

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

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

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

December 31, 2015
 INVOICE: 18369538

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

TO OUR FEE:

Fees for Professional Services	\$5,749.00
HST on Fees	747.37
Total Fees and Taxes	<u>6,496.37</u>

DISBURSEMENTS:

Disbursements (Taxable)	34.96
HST on Disbursements	4.54
Total Disbursements and Taxes	<u>39.50</u>

TOTAL INVOICE BALANCE:

Total for this Invoice	6,535.87
[Total HST: \$751.91]	
Please remit total invoice balance due:	<u><u>In Canadian Dollars \$6,535.87</u></u>

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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

Terms: due upon receipt

Interest at the rate of 1.0% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded
 GST/HST: 11936 4511 RT

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
01/12/2015	3.50	David Tang	Review of draft plan of condominium; complete application forms; draft cover letter for condominium draft approval with review of conditions and status; call H. Bricks; instructions to J. Wilson on Record of Site Condition; call AMEC;
02/12/2015	0.40	David Tang	Finalize letter draft; review "old" Record of Site Condition; have J. Wilson check new database for MOE confirmation letters;
02/12/2015	0.30	John A. Wilson	Obtain Record of Site condition; deliver same to D. Tang;
03/12/2015	0.20	Haddon Murray	Received and reviewed email correspondence between H. Bricks D. Tang and C. Prophet re: renting units in Rose complex to refugees;
03/12/2015	0.10	David Tang	Emails with H. Bricks on finalizing and getting cheques for application; review email regarding renting units for Syrians and noting negative impact on rental housing protection policies and application;
07/12/2015	0.60	David Tang	Emails with H. Bricks to obtain information including environmental consultant details; call environmental consultant; follow up with N. Lee by call, call D. Miret; review revised drawings from D. Miret; further revisions to letter and materials;
08/12/2015	1.20	David Tang	Call with D. Miret to go over documentation, changes to plan for accuracy, treatment of easements and access rights and interplay with joint service units; telephone N. Lee for construction timing information and whether permit file closed;
09/12/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner; response to J. Brunner;
11/12/2015	0.40	David Tang	Finalize materials and forward to team for issuance and execution of condominium application; review emails from H. Bricks;
14/12/2015	1.00	David Tang	Follow-up with N. Lee; finalize Condominium application materials and forward to D. Miret for delivery; various emails coordinating application;
15/12/2015	0.10	David Tang	Correspondence with N. Lee for Certificates of Substantial completion of building;
23/12/2015	0.10	David Tang	Review receipt of application fees;

Total Fees for Professional Services

\$5,749.00

Terms: due upon receipt
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Errors and omissions excluded

December 31, 2015
INVOICE: 18369538

DISBURSEMENTS

Taxable Costs

Copying	\$5.00
Courier	\$29.96
Total Taxable Disbursements	<u>\$34.96</u>

Terms: due upon receipt
Interest at the rate of 1.0% 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, 2015
INVOICE: 18369538**Remittance Copy**

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$6,535.87

PAYMENT BY CHEQUE:

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

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

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

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

TRANSIT NUMBER: 0010-00006

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

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

US Corresponding Bank for US Dollar wires:
Well Fargo Bank, N.A. BIC: PNBPU3N NYC - ABA:026005092

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

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

December 16, 2015
INVOICE: 18348425

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

TO OUR FEE:

Fees for Professional Services	\$3,166.00
HST on Fees	411.58
Total Fees and Taxes	3,577.58

DISBURSEMENTS:

Disbursements (Taxable)	766.94
Disbursements (Non-Taxable)	127.00
HST on Disbursements	99.70
Total Disbursements and Taxes	993.64

TOTAL INVOICE BALANCE:

Total for this Invoice	4,571.22
[Total HST: \$511.28]	
Please remit total invoice balance due:	In Canadian Dollars
	<u><u>\$4,571.22</u></u>

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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Terms: due upon receipt

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Errors and omissions excluded
GST/HST: 11936 4511 RT

December 16, 2015
 INVOICE: 18348425

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
14/10/2015	0.10	David Tang	Follow up with C Prophet;
20/10/2015	0.10	Christopher Stanek	Received and reviewed voice mail message from J. Brunner;
21/10/2015	0.90	Christopher Stanek	Drafting amendments to Amended Amended Statement of Claim; drafting correspondence to J. Brunner;
23/10/2015	0.10	David Tang	Email and call with H Bricks; review email to C Prophet;
02/11/2015	0.20	David Tang	Emails with C Prophet;
04/11/2015	0.20	David Tang	Email from H Bricks; instructions to D. Miret to finalize condominium application with visitor parking as common elements;
05/11/2015	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding Amended Statement of Claim;
06/11/2015	1.10	Christopher Stanek	Drafting Notice of Motion for motion to amend Statement of Claim; drafting affidavit;
11/11/2015	0.10	David Tang	Follow up emails to D. Miret;
13/11/2015	0.10	Christopher Stanek	Telephone conversation with Clyde & Co. re dismissal order;
16/11/2015	1.50	Christopher Stanek	Drafted Affidavit for motion to Amend Claim; arranged for service and filing of Motion Record;
18/11/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding motion date;
19/11/2015	0.30	Christopher Stanek	Adjourned motion to new date; served amended Notice of Motion;

Total Fees for Professional Services \$3,166.00

DISBURSEMENTS

Non-Taxable Costs

13/11/2015	Court Filing Fees - Non Taxable	\$127.00
	VENDOR: Minister of Finance; INVOICE#: T988324; DATE: 11/13/2015 - T988324 - Filing fee for Notice of Motion re amending Statement of Claim: C. Stanek	

Total Non-Taxable Disbursements \$127.00

Taxable Costs

Copying	\$411.00
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Terms: due upon receipt
 Interest at the rate of 1.0% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

December 16, 2015
INVOICE: 18348425

Binding		\$67.40
24/11/2015	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 70222; DATE: 11/24/2015 - T988324 - Filing Amended Notice of Motion and Motion Record: C. Stanek	\$30.00
24/11/2015	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 70221; DATE: 11/24/2015 - T988324 - Serving Motion Record (re amending Statement of Claim): C. Stanek	\$258.54
	Total Taxable Disbursements	<u>\$766.94</u>

Terms: due upon receipt
Interest at the rate of 1.0% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$4,571.22

PAYMENT BY CHEQUE:

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

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

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

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

TRANSIT NUMBER: 0010-00006

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

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

US Corresponding Bank for US Dollar wires:
Well Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

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

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

October 28, 2015
 INVOICE: 18315349

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

TO OUR FEE:

Fees for Professional Services	\$12,215.50
HST on Fees	1,588.02
Total Fees and Taxes	13,803.52

DISBURSEMENTS:

Disbursements (Taxable)	35.08
HST on Disbursements	4.56
Total Disbursements and Taxes	39.64

TOTAL INVOICE BALANCE:

Total for this Invoice	13,843.16
[Total HST: \$1,592.58]	
Please remit total invoice balance due:	In Canadian Dollars
	\$13,843.16

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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

Terms: due upon receipt
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Errors and omissions excluded
 GST/HST: 11936 4511 RT

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
22/07/2015	0.10	David Tang	Emails with H. Bricks; follow up with City;
23/07/2015	0.10	David Tang	Correspond with K. Friedrich;
30/07/2015	0.10	David Tang	Call K. Friedrich;
31/07/2015	0.50	David Tang	Call with K Friedrich on application to provide background and required steps and to set up meeting; email consultants and H Bricks to set up meeting and preparation;
07/08/2015	0.10	Christopher Stanek	Received and reviewed correspondence from Clyde & Co re settlement funds;
10/08/2015	0.30	David Tang	Various emails and correspondence to set up meeting with City planner with receivers team;
11/08/2015	0.30	David Tang	Emails with D. Merit regarding existing documentation for condominium application; preparation for meeting;
12/08/2015	0.20	Christopher Stanek	E-mail to J. Brunner regarding Amended Statement of Claim;
12/08/2015	0.20	David Tang	Confirm no storage locker requirement in zoning by-law and other requirements to H. Bricks;
13/08/2015	2.50	David Tang	Meet with City and consultants to go over condominium application; meet with H. Bricks and N. Lee to discuss additional next steps;
13/08/2015	0.20	David Tang	Follow up on storage and bicycle parking requirements for site;
14/08/2015	0.50	David Tang	Review provisions for turn-over meeting and election of 2 owners' representatives; email H. Bricks; email C Prophet;
17/08/2015	0.10	David Tang	Email C. Prophet for court order;
18/08/2015	1.40	Brian T Parker	Research Zoning Bylaw 1-83 requirements for bicycle parking; memo to D. Tang
18/08/2015	3.40	David Tang	Attend at R. Avis Surveying to go over condominium draft plans and comparisons to as-built drawings with surveyors; call H. Bricks; review of by-law for bicycle parking provisions and confirm none to H. Bricks; call S. Willard on purchase of LTC facility outside of condominium structure issues; call with S. Willard;
19/08/2015	0.40	David Tang	Discussion with S. Willard regarding condominiumization vs fee simple ownership being desirable or expected by purchasers of long term care/nursing home business; email to H. Bricks recommending applying only for one condominium application and rationale;

Terms: due upon receipt
 Interest at the rate of 1.0% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
24/08/2015	0.20	David Tang	Emails and review of Amended and Restated Appointment Order of Justice Campbell for application;
25/08/2015	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding Amended Statement of Claim;
27/08/2015	0.20	Christopher Stanek	Review of J. Brunner comments against draft amended claim; e-mail to client;
01/09/2015	0.10	Christopher Stanek	Received and reviewed correspondence from Clyde & Co.; response to Clyde & Co. re Amended Statement of Claim;
11/09/2015	0.10	David Tang	Email from K. Friedrich and instructions to pick up materials;
14/09/2015	0.20	David Tang	Call H. Bricks on parking spaces; email D. Miret;
15/09/2015	0.50	Christopher Stanek	Brief review of transcript of V. Heinrichs; correspondence to J. Brunner regarding his revisions requests to our amended amended statement of claim;
15/09/2015	0.20	David Tang	Emails with H. Bricks and D Miret to discuss parking spaces;
16/09/2015	0.10	Christopher Stanek	Received and reviewed correspondence from client and M. Mallach regarding call with CMHC;
16/09/2015	1.00	David Tang	Emails with H Bricks on call with CMHC; call with H Bricks to discuss timing of condominium approval and parking issues which may hold it up; obtain parking details for call;
17/09/2015	1.00	Brian T Parker	Research former York Bylaw 1-83 respecting nursing home/apartment building parking/visitor standards; reporting to D. tang including supporting bylaw provisions;
17/09/2015	0.20	David Tang	Review of by-law 1-83 provisions on parking;
18/09/2015	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner; brief discussion with C. Prophet;
21/09/2015	0.50	Brian T Parker	Internal meeting with D. Tang; confirm Bylaw 1-83 performance standards for R4 and general parking application visitor/nursing;
21/09/2015	1.00	David Tang	Review of zoning provisions and analyze various approaches to visitor parking and parking compliance; email H. Bricks with options;
22/09/2015	0.20	David Tang	Review of R4 zone duplicative parking requirements in York By-law 1-83;
25/09/2015	0.10	David Tang	Follow up with H Bricks;
28/09/2015	0.60	David Tang	Call H. Bricks to discuss how to allocate parking spaces in Condo plan and in agreements;
30/09/2015	0.10	David Tang	Email to D. Miret on parking changes likely needed for plans;
08/10/2015	0.20	Christopher Stanek	Review of J. Brunner letter; review of Pierringer Agreement;
13/10/2015	0.10	Christopher Stanek	Correspondence to J. Brunner;
14/10/2015	0.20	Christopher Stanek	Correspondence to J. Brunner regarding Amended Statement of Claim;

Terms: due upon receipt

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Errors and omissions excluded

October 28, 2015
INVOICE: 18315349

Total Fees for Professional Services

\$12,215.50

DISBURSEMENTS

Taxable Costs

Copying

\$30.00

Courier

\$5.08

Total Taxable Disbursements

\$35.08

Terms: due upon receipt

Interest at the rate of 1.0% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$13,843.16

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

US Corresponding Bank for US Dollar wires:
Well Fargo Bank, N.A. BIC: PNBUS3N NYC - ABA:026005092

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

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

July 24, 2015
INVOICE: 18254269

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

TO OUR FEE:

Fees for Professional Services	\$2,075.50
HST on Fees	269.82
Total Fees and Taxes	2,345.32

TOTAL INVOICE BALANCE:

Total for this Invoice	2,345.32
[Total HST: \$269.82]	
Please remit total invoice balance due:	In Canadian Dollars
	<u><u>\$2,345.32</u></u>

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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Errors and omissions excluded
GST/HST: 11936 4511 RT

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
18/06/2015	0.60	David Tang	Review proposed update by Deloitte's to Martin draft condominium application portion of report; further discussions with H. Bricks regarding timing and next steps; review further revisions and comments; emails with N. Lee; emails and calls to K. Friedrich and C. Maphangoh;
23/06/2015	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner; response to J. Brunner;
24/06/2015	0.40	Christopher Stanek	Received and reviewed correspondence from J. Brunner re revisions to Amended Amended Statement of Claim;
24/06/2015	0.40	David Tang	Forward Declaration and certificate required of engineer to N Lee and H Bricks; emails with H Bricks and N Lee on ability to certify based on work done to date;
26/06/2015	0.30	Christopher Stanek	Review of Amended Amended Statement of Claim and J. Brunner suggestions;
03/07/2015	0.80	Christopher Stanek	Revisions to draft Amended Amended Statement of Claim; correspondence to J. Brunner;
06/07/2015	0.10	David Tang	Emails with N. Lee and H Bricks on gardening changes and implications to condo and site plan;
07/07/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner; forwarded same to client;
16/07/2015	0.20	David Tang	Email confirming certification by N.Lee; call D. Dreidger; report to H Bricks;

Total Fees for Professional Services

\$2,075.50

July 24, 2015
INVOICE: 18254269**Remittance Copy**

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$2,345.32

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

US Corresponding Bank for US Dollar wires:
Well Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

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

June 24, 2015
INVOICE: 18234219

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

TO OUR FEE:

Fees for Professional Services	\$3,472.00
HST on Fees	451.36
Total Fees and Taxes	3,923.36

DISBURSEMENTS:

Disbursements (Taxable)	1,959.85
HST on Disbursements	254.78
Total Disbursements and Taxes	2,214.63

TOTAL INVOICE BALANCE:

Total for this Invoice	6,137.99
[Total HST: \$706.14]	
Please remit total invoice balance due:	In Canadian Dollars
	<u><u>\$6,137.99</u></u>

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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Errors and omissions excluded
GST/HST: 11936 4511 RT

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
20/04/2015	0.20	Christopher Stanek	Received and reviewed correspondence from T. Hartley re Minutes of Settlement; e-mail to H. Bricks; received and reviewed correspondence from H. Bricks;
23/04/2015	0.50	Christopher Stanek	Left voice mail message for T. Hartley re Minutes of Settlement; telephone conversation with T. Hartley; e-mail to T. Hartley re revisions to draft minutes of settlement;
24/04/2015	0.10	Christopher Stanek	Received and reviewed correspondence from Victory Verbatim re transcript of cross-examination of L. Hui; e-mail to client;
01/05/2015	0.10	Christopher Stanek	Received and reviewed correspondence from T. Hartley re draft Minutes of Settlement;
04/05/2015	0.10	Christopher Stanek	Correspondence to J. Brunner and S.Schwartz regarding crossclaims;
05/05/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. Brunner re crossclaims;
07/05/2015	0.10	Christopher Stanek	Received and reviewed correspondence from M. Mallich re update;
08/05/2015	0.20	Christopher Stanek	Reported to M. Mallich re litigation;
20/05/2015	0.10	Cindy Cecy	Emails from and to C. Stanek re: Peoples Trust documents;
20/05/2015	0.40	Christopher Stanek	Review of precedents regarding Pierringer Agreement;
21/05/2015	1.60	Christopher Stanek	Drafting Minutes of Settlement and Amended Amended Statement of Claim; received and reviewed correspondence from T. Hartley;
22/05/2015	0.60	Christopher Stanek	Correspondence to H. Bricks re Pierringer Agreement;
08/06/2015	0.50	Christopher Stanek	Received and reviewed correspondence from T. Hartley regarding Pierringer Agreement; e-mail to client; received and reviewed correspondence from client; e-mail to T. Hartley; revisions to draft Pierringer Agreement;
15/06/2015	0.40	Christopher Stanek	Received and reviewed correspondence from T. Hartley; compared draft Pierringer Agreement to draft Pierringer Agreement sent May 22; e-mail to T. Hartley;
16/06/2015	0.20	Christopher Stanek	Telephone conversation with T., Hartley; e-mail to H. Bricks re Pierringer Agreement;
18/06/2015	0.20	Christopher Stanek	Received and reviewed correspondence from H. Bricks; revisions to draft report of H. Bricks;
19/06/2015	0.30	Christopher Stanek	Received and reviewed correspondence from H. Bricks;

Terms: due upon receipt

Interest at the rate of 1.0% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

June 24, 2015
INVOICE: 18234219

Date	Hours	Timekeeper	Description	
			executed Agreement; correspondence to T. Hartley and J. Cutler re settlement; correspondence to counsel re Amendments to Statement of Claim; letter to counsel re amended amended statement of claim;	
			Total Fees for Professional Services	<u>\$3,472.00</u>

DISBURSEMENTS

Taxable Costs

TeraView (Ontario) Online Searches & Registration - Taxable	\$24.00
Examination for Discovery Charge	\$1,935.85
Total Taxable Disbursements	<u>\$1,959.85</u>

Terms: due upon receipt
Interest at the rate of 1.0% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

June 24, 2015
INVOICE: 18234219

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$6,137.99

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

US Corresponding Bank for US Dollar wires:
Well Fargo Bank, N.A. BIC: PNBUS3N NYC - ABA:026005092

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

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

April 27, 2015
 INVOICE: 18196408

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

TO OUR FEE:

Fees for Professional Services	\$14,536.50
HST on Fees	1,889.75
Total Fees and Taxes	16,426.25

DISBURSEMENTS:

Disbursements (Taxable)	128.47
HST on Disbursements	16.70
Total Disbursements and Taxes	145.17

TOTAL INVOICE BALANCE:

Total for this Invoice	16,571.42
[Total HST: \$1,906.45]	
Please remit total invoice balance due:	In Canadian Dollars
	<u>\$16,571.42</u>

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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

Terms: due upon receipt
 Interest at the rate of 1.0% 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

April 27, 2015
 INVOICE: 18196408

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
02/03/2015	0.20	Christopher Stanek	Telephone conversation with T. Hartley regarding offer to settle;
03/03/2015	0.10	Christopher Stanek	Telephone conversation with H. Bricks regarding Seventh Report;
04/03/2015	0.10	Christopher Stanek	Received and reviewed correspondence from T. Hartley re offer to settle;
05/03/2015	0.20	Christopher Stanek	E-mail to H. Bricks regarding offer to settle; received and reviewed correspondence from H. Bricks; received and reviewed correspondence from S. Schwartz; forwarded same to client;
06/03/2015	0.50	Christopher Stanek	Telephone conversation with C. Prophet re approval of settlement; received and reviewed correspondence from C. Prophet re approval of settlement; e-mail to T. Hartley re offer to settle; letter to J. Baichoo;
12/03/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan regarding letter to Master Wiebe;
16/03/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. Baichoo;
18/03/2015	0.20	Christopher Stanek	Correspondence to J Baichoo re motion;
20/03/2015	0.80	Christopher Stanek	Review of motion record fro motion; review of Rule 29.1;
22/03/2015	0.10	Christopher Stanek	E-mail to T. Hartley regarding offer to settle;
23/03/2015	0.10	Christopher Stanek	Received and reviewed correspondence from T. Hartley; forwarded same to H. Bricks;
24/03/2015	0.50	Christopher Stanek	Received and reviewed correspondence from J. Baichoo; reported to H. Bricks;
26/03/2015	0.30	Christopher Stanek	Received and reviewed correspondence from C. Gillis; e-mail to H. Bricks regarding instructions;
27/03/2015	0.20	Christopher Stanek	Received and reviewed correspondence from J. Baichoo; drafted correspondence to J. Baichoo;
30/03/2015	0.20	Christopher Stanek	Correspondence to J Baichoo; received and reviewed correspondence from J. Brunner;
31/03/2015	1.10	Christopher Stanek	Prepared costs outline; prepared draft order; prepared argument for motion;
01/04/2015	4.20	Christopher Stanek	Preparation for and attendance at motions court; obtained court order; reported to client;
02/04/2015	0.80	Chris Nichols	Attend court to issue and enter order;
02/04/2015	0.40	Lina Santos	Receive request for sub search of title; review registration of

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Errors and omissions excluded

Date	Hours	Timekeeper	Description
			order; email C. Prophet to advise that document only received not certified;
02/04/2015	0.20	Christopher Stanek	Received and reviewed correspondence from J. Baichoo; response to J. Baichoo; received and reviewed correspondence from J. MacLelland re discharge of construction lien;
03/04/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan re settlement;
08/04/2015	0.20	Christopher Stanek	Received and reviewed correspondence from T. Hartley re acceptance of settlement offer; reported to client; received and reviewed correspondence from Brunner & Lundy re discovery; received and reviewed correspondence from A. Billes;
09/04/2015	0.20	Lina Santos	Accessing Teraview to see if order to delete liens was certified;
10/04/2015	2.20	Christopher Stanek	Preparation for examination for discovery of L. Hui: review of Unimac productions;
16/04/2015	3.90	Christopher Stanek	Preparation for examination for discovery of L. Hui;
17/04/2015	0.30	Lina Santos	Access Teraview to obtain updated title search; report search results to C. Prophet;
17/04/2015	7.50	Christopher Stanek	Preparation for and attendance at examination for discovery of L. Hui;

Total Fees for Professional Services \$14,536.50

DISBURSEMENTS

Taxable Costs

Copying	\$99.50
Binding	\$15.60
Quick Law: Research	\$13.37
Total Taxable Disbursements	<u>\$128.47</u>

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Errors and omissions excluded

April 27, 2015
INVOICE: 18196408

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$16,571.42

PAYMENT BY CHEQUE:

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

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

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

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

TRANSIT NUMBER: 0010-00006

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

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

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

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

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

March 5, 2015
INVOICE: 18166064

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

TO OUR FEE:

Fees for Professional Services	\$19,426.50
HST on Fees	2,525.45
Total Fees and Taxes	21,951.95

DISBURSEMENTS:

Disbursements (Taxable)	1,094.69
Disbursements (Non-Taxable)	127.00
HST on Disbursements	142.31
Total Disbursements and Taxes	1,364.00

TOTAL INVOICE BALANCE:

Total for this Invoice	23,315.95
[Total HST: \$2,667.76]	
Please remit total invoice balance due:	In Canadian Dollars
	<u><u>\$23,315.95</u></u>

GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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

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

Errors and omissions excluded
GST/HST: 11936 4511 RT

March 5, 2015
INVOICE: 18166064

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

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
05/01/2015	0.10	Christopher Stanek	E-mail to C. Prophet regarding update;
07/01/2015	0.60	Christopher Stanek	Telephone conversation with counsel for Quality Allied Elevator regarding status of unsecured creditors; discussion with C. Gillis regarding motion record;
08/01/2015	1.00	Crystal Gillis	Reviewed file and Rules of Civil Procedure to prepare motion record for C. Stanek;
08/01/2015	0.20	Christopher Stanek	Received and reviewed correspondence from CMHC and C. Prophet regarding call; discussion with C. Gillis regarding motion to compel attendance;
09/01/2015	1.30	Christopher Stanek	Preparation for and attendance at conference call with clients and CMHC re settlement offer;
10/01/2015	2.50	Crystal Gillis	Reviewed file and located relevant correspondence, pleadings, and other materials for use in motion to compel attendance for discovery for C. Stanek;
11/01/2015	3.00	Crystal Gillis	Reviewed file and located relevant correspondence, pleadings, and other materials for use in motion to compel attendance for discovery for C. Stanek;
11/01/2015	0.10	Christopher Stanek	Received and reviewed correspondence from C. Prophet regarding offer to settle to Trisura;
12/01/2015	0.90	Crystal Gillis	Reviewed file and located relevant correspondence, pleadings, and other materials for use in motion to compel attendance for discovery for C. Stanek; began drafting motion materials and preparing motion record for C. Stanek;
12/01/2015	0.20	Christopher Stanek	Telephone conversation with N. Lee regarding electrical deficiencies report;
13/01/2015	7.40	Crystal Gillis	Gathered documentation and drafted motion record materials to compel attendance of L. Hui and K. Ly at examinations for discovery for C. Stanek; assembled draft motion record;
13/01/2015	0.40	Christopher Stanek	Review of motion materials for motion to strike defences; correspondence to J. Baichoo;
15/01/2015	0.30	Christopher Stanek	Received and reviewed correspondence from C. Prophet re CMHC approval of offer to settle; received and reviewed correspondence from H. Bricks re blurb for court approval; drafted section for Receiver's report; sent same to H. Bricks;
16/01/2015	0.10	Crystal Gillis	Reviewed correspondence from H. Dean requesting date for motion record; brief meeting with C. Stanek to discuss next

Terms: due upon receipt

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Errors and omissions excluded

March 5, 2015
 INVOICE: 18166064

Date	Hours	Timekeeper	Description
			steps in preparation of motion record;
16/01/2015	0.10	Christopher Stanek	Finalizing motion record and obtaining motion date for motion to strike pleadings;
19/01/2015	0.20	Christopher Stanek	Scheduling motion to strike pleadings;
20/01/2015	0.20	Christopher Stanek	Received and reviewed correspondence from T. Hartley regarding offer to settle from M. V. Shore; telephone conversation with H. Bricks; review of Mechanical repair estimate;
22/01/2015	0.20	Crystal Gillis	Reviewed information from H. Dean re: motion date from court and draft motion record for C. Stanek
22/01/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan; received and reviewed correspondence from Superior court regarding motion date to strike defences;
23/01/2015	0.80	Crystal Gillis	Finalized motion record materials to strike defences of Mikal-Calladan and Unimac or compel attendance at discovery for C. Stanek;
26/01/2015	1.20	Crystal Gillis	Finalized motion record to strike defences of Mikal-Calladan or Unimac for C. Stanek;
27/01/2015	0.80	Crystal Gillis	Finalized motion record to strike defences of Mikal-Calladan and Unimac for C. Stanek;
28/01/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. Baichoo;
29/01/2015	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan regarding offer to settle;
30/01/2015	0.10	Christopher Stanek	Letter to J. Baichoo re examinations for discovery;
03/02/2015	1.90	Cindy Cecy	Discuss settlement of the Trisura action with C. Stanek; receive instructions to obtain answers to undertakings in the Unimac action; attend to post settlement matters in the Trisura action; review and coordinate documents in the Unimac action; attempted telephone call to R. Yoon; email to R. Yoon and his son, A. Yoon, to seek answers to undertakings; commence preparation of our answers to undertakings given at J. Yoon's examinations for discovery on June 9 and 11, 2014;
04/02/2015	4.10	Cindy Cecy	Review pleadings; review the productions of Rose of Sharon, Peoples Trust and Victor Heinrichs to locate information and documents in order to answer undertakings; continue to prepare our answers to the undertakings given at J. Yoon's examinations for discovery;
05/02/2015	3.40	Cindy Cecy	Conduct searches in database to determine if documents provided by H. Bricks as answers to undertakings have already been produced; discussion with C. Stanek re: privilege issues and R. Yoon's lack of response to our requests; continue to prepare our answers to undertakings given at J. Yoon's examinations; prepare brief of plaintiff's answers to undertakings; coordinate documents; report to C. Stanek;

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Errors and omissions excluded

March 5, 2015
INVOICE: 18166064

Date	Hours	Timekeeper	Description
05/02/2015	0.50	Lina Santos	Engaged in sub search of title for 15-17 Maplewood Ave.; obtain copy of title documents; scan results to C. Stanek;
05/02/2015	0.70	Christopher Stanek	Received and reviewed correspondence from H. Bricks re Seventh Report of Receiver; comments to H. Bricks re litigation; provided assignment of lien to H. Bricks;
05/02/2015	0.40	David Tang	Review draft of Seventh Report from H. Bricks and provide comments to H Bricks;
06/02/2015	1.80	Cindy Cecy	Review documents and discuss privilege issues with C. Stanek; flag privileged portions of documents for H. Bricks' review; obtain PDF copies and email them to H. Bricks and seeking permission to produce them; revise plaintiff's answers to undertakings;
06/02/2015	0.80	Christopher Stanek	Reviewed draft answers to undertakings; revisions to draft answers to undertakings;
09/02/2015	0.40	Cindy Cecy	Further revisions to plaintiff's answers to undertakings; coordinate documents;
10/02/2015	0.70	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding Seventh Report of Receiver; telephone conversation with H. Bricks regarding MV Shore settlement offer; e-mail to C. Prophet;
13/02/2015	1.70	Cindy Cecy	Follow up with H. Bricks to obtain answers to undertakings; email from H. Bricks; review and discuss draft answers with C. Stanek; revise answers to undertakings; complete brief; coordinate delivery of plaintiff's answers to undertakings on all parties; correspondence to all counsel; discussion with C. Stanek; update H. Bricks; coordinate documents;
13/02/2015	0.30	Christopher Stanek	Discussions with C. Cecy re Answers to Undertakings; delivered Answers to Undertakings;
17/02/2015	0.20	Christopher Stanek	Received and reviewed correspondence from C. Prophet regarding dismissal orders regarding Trisura settlement;
18/02/2015	0.30	Christopher Stanek	Telephone conversation with C. Prophet; review of draft Minutes of Settlement and Release;
19/02/2015	0.40	Lina Santos	Engaged in updating title abstract; report to C. Prophet;
19/02/2015	0.30	Christopher Stanek	Review of pleadings regarding Trisura settlement; discussion with C. Prophet regarding draft Minutes of Settlement;
20/02/2015	1.30	Haddon Murray	Email correspondence with H. Bricks re: Fee affidavit; reviewed 5th report of Receiver; drafting fee affidavit;
23/02/2015	3.40	Haddon Murray	Reviewing minutes of Settlement; preparing fee affidavit;
23/02/2015	0.40	Christopher Stanek	Correspondence to T. Hartley regarding offer to settle;
24/02/2015	0.30	Christopher Stanek	Telephone conversation with T. Hartley regarding offer to settle;
25/02/2015	6.20	Haddon Murray	Preparing fee affidavit; discussion with N. Scissons re: instructions; telephone attendance with C. Prophet; email to N. Scissons; redacting invoices for privilege;

Terms: due upon receipt

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Errors and omissions excluded

March 5, 2015
 INVOICE: 18166064

Date	Hours	Timekeeper	Description
25/02/2015	0.70	Christopher Stanek	Review of law regarding Pierringer agreements; received and reviewed correspondence from N. Lee; review of Heinrichs' documents regarding search for permit; received and reviewed correspondence from H. Bricks; response to H. Bricks; received and reviewed correspondence from E. Golden regarding Seventh Report of Receiver; received and reviewed correspondence from N. Lee; response to N. Lee; received and reviewed correspondence from H. Bricks;
26/02/2015	1.90	Nicholas Scissons	Meeting with H. Murray re fee affidavit; complete fee schedule; call with D. Robinson re fee schedule; meeting with C. Prophet; compile documents for fee affidavit; commission affidavit with C. Stanek;
26/02/2015	0.20	Christopher Stanek	Swore fee affidavit; received and reviewed correspondence from N. Lee regarding Building permit;
28/02/2015	0.10	Christopher Stanek	Review of damages information re offer to settle from MV Shore and Jain;

Total Fees for Professional Services \$19,426.50

DISBURSEMENTS

Non-Taxable Costs

27/01/2015	Court Filing Fees - Non Taxable	\$127.00
	VENDOR: Minister of Finance; INVOICE#: T988324-012715; DATE: 01/27/2015 - T988324 - Filing fee for Motion to strike defence: C. Stanek	

Total Non-Taxable Disbursements \$127.00

Taxable Costs

	Copying	\$614.50
	Scanning Service	\$26.25
	Binding	\$103.90
	TeraView (Ontario) Online Searches & Registration - Taxable	\$27.00
21/02/2015	Process Servers	\$323.04
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 65944; DATE: 02/21/2015 - T988324; Serving/ filing Motion record re striking defence of Mikal-Calladan; C. Stanek	

Total Taxable Disbursements \$1,094.69

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 5, 2015
INVOICE: 18166064

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324
RE: Receivership of Rose of Sharon (Ontario) Retirement Community
15 & 17 Maplewood Avenue, Toronto
Amount Due: \$23,315.95

PAYMENT BY CHEQUE:

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

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

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

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

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

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

BENEFICIARY ACCOUNT NUMBER(S):

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

International payments intermediary banking information:

USD WELLS FARGO BANK, N.A. PNBPU33NNYC (ABA 026005092)

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Terms: due upon receipt

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

Errors and omissions excluded

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

December 31, 2022
 INVOICE: 19985510

Our Matter: T988324.1 / 204696
 RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions

		HST (13.0%)
Fees for Professional Services	\$48,375.00	\$6,288.75
Disbursements (Taxable)	3,367.40	
Disbursements (Non-Taxable)	<u>552.00</u>	
Total Disbursements	3,919.40	437.76
Total Fees and Disbursements	52,294.40	
Total Taxes	6,726.51	6,726.51
Total Invoice	59,020.91	
Please remit balance due:	In Canadian Dollars	\$59,020.91

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

December 31, 2022
 INVOICE: 19985510

Deloitte Restructuring Inc.
Our Matter: T988324.1
Rose of Sharon (Ontario) Retirement Community
- Insolvency Transactions

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-11-30	4.20	Robin King	Attend to closing procedures for unit 204; instructions to G. Mitchell regarding closing documents and upcoming closings; complete entering unit content into Lawyer Done Deal website for upcoming closings; draft letters to solicitor re web closings and closing documents for upcoming closings;
2022-11-30	3.00	Nicky Ning	Emailed with purchaser's counsel, client, R. King; handled closing matters;
2022-11-30	0.50	Kirsty Strong	Reviewing emails from purchaser's counsel on closing transactions;
2022-12-01	1.20	Robin King	Attend to closing of one unit; instructions to G. Mitchell regarding closing procedures;
2022-12-01	3.00	Nicky Ning	Emailed with purchasers' counsels, R. King, client; handled closing matters;
2022-12-02	3.00	Robin King	Attend to closing of 2 units; email and telephone correspondence with purchaser's solicitors; instructions to G. Mitchell regarding closing procedures and upcoming closings; review and revise closing documents for upcoming closings;
2022-12-02	4.20	Nicky Ning	Emailed with purchasers' counsels, R. King, client; handled closing matters;
2022-12-05	4.20	Robin King	Attend to closing of 4 units; instructions to legal assistant regarding closing procedures; email correspondence with purchaser's solicitors regarding closings; review purchaser's closing documents;
2022-12-05	4.80	Nicky Ning	Emailed with purchasers' counsel, R. King, client; handled closing matters;
2022-12-06	4.00	Robin King	Attend to closing of three units; instructions to J. Mah re closing transaction procedures; email correspondence with purchaser's solicitors;
2022-12-06	3.70	Nicky Ning	Emailed with purchasers' counsels, client, R. King; handled closing matters;
2022-12-06	2.20	Kirsty Strong	Reviewing firm agreements received and updating closing spreadsheet; Preparing outgoing wires to agent for commission; Reviewing closing documents and registered vesting orders;
2022-12-07	1.50	Robin King	Attend to closing of Unit 902; post closing documents and status certificates to Lawyer Done Deal; email

December 31, 2022
 INVOICE: 19985510

			correspondence with purchaser's solicitors regarding upcoming closings;
2022-12-07	0.20	Ivy Li	Update property tax lookup and emails re borrower solicitors questions re title insurance due diligence condition;
2022-12-07	2.80	Nicky Ning	Emailed with purchasers' counsels, K. Strong, client, R. King; drafted vesting certificate and application for vesting order in teraview; handled closing matters;
2022-12-07	2.10	Clement Stacey	Reviewing and completing consolidation of statement of adjustments to reflect balance due and commission payments;
2022-12-07	2.70	Kirsty Strong	Continuing review of closings funds and updating spreadsheet of unit closings;
2022-12-08	2.20	Robin King	Attend to closing of two units; review agreements of purchase and sale for upcoming units closing; draft and send out letters to solicitors re web closings for upcoming closings;
2022-12-08	3.70	Nicky Ning	Emailed and phone called with purchasers' counsels; emailed with R. King, client; drafted vesting certificates and applications for vesting order in teraview;
2022-12-08	2.70	Clement Stacey	Reviewing and completing consolidation of statement of adjustments to reflect balance due and balance to be wired to Deloitte;
2022-12-08	2.40	Kirsty Strong	Reviewing and suggesting amendments to January cover letter for closings; Reviewing draft Certificate for transfer of the service units and corresponding with internal Gowling team on same;
2022-12-09	2.00	Robin King	Draft closing documents for upcoming closings;
2022-12-12	1.30	Robin King	Attend to closing of one unit; instructions to G. Mitchell regarding closing transaction; follow up with purchaser's solicitors regarding outstanding cheques to be sent to our office
2022-12-12	2.30	Nicky Ning	Emailed with R. King, purchaser's counsel, client; handled closing matters; prepared application for vesting order in teraview re service units, acknowledgement and direction;
2022-12-12	1.50	Kirsty Strong	Finalising sale proceeds for distribution together with commission fees;
2022-12-13	2.00	Robin King	Draft closing documents and Statement of Adjustments for upcoming closings;
2022-12-13	1.00	Kirsty Strong	Finalising sale proceeds for distribution together with commission fees; Meeting with C. Prophet to discuss distribution of funds and payment of fess; Telephone attendance with H. Bricks to discuss same;
2022-12-14	1.00	Robin King	Email correspondence with K. Strong regarding taxes; revise closing documents; attend to closing of unit 702; instructions to G. Mitchell regarding closing transaction;

December 31, 2022
 INVOICE: 19985510

2022-12-14	1.80	Nicky Ning	Emailed with purchaser's counsel, R. King, client; handled closing matter;
2022-12-15	2.00	Robin King	Review and revise draft closing documents;
2022-12-15	1.70	Kirsty Strong	Finalising numbers for wire transfers re closings from October 26th to December 14th; Sending wires for commissions;
2022-12-20	2.50	Robin King	Review and revise closing documents for upcoming closings; follow up with outstanding matters; instructions to G. Mitchell regarding revisions; email correspondence with purchaser's solicitors;
2022-12-21	1.30	Robin King	Review status certificates; post status certificates to Lawyer Done Deal and send to purchaser's solicitors
2022-12-21	4.10	Nicky Ning	Emailed with H. Milborne, client, R. King; reviewed the draft documents from R. King and commented; emailed with D. Dean, S. Mercey of LRO, and B. Y. Won re registration issues;
2022-12-22	3.50	Robin King	Review, revise and submit closing documents; email correspondence regarding statement of adjustments; telephone conversation with City of Toronto and MPAC re tax assessments
2022-12-22	4.30	Nicky Ning	Emailed with purchaser's counsel, property manager, client, R. King, LRO, K. Strong, D. Daley; conducted title searches; reviewed PINs; prepared application for vesting order in teraview, vesting certificate;
2022-12-22	0.70	Kirsty Strong	Reviewing emails on tax adjustments and return from LRO of the Vesting Orders that were previously registered in the same form in order LRO offices; Corresponding with GOWling team on same;
2022-12-23	3.00	Robin King	Email correspondence with building manager re updated APS; email correspondence with K. Strong re Statement of Adjustments; review Statement of Adjustments; review closing documents
2022-12-23	0.50	Ivy Li	Download project docs, review and revise statement of adjustments re 2023 tax adjustment formula as per N. Ning request;
2022-12-23	1.40	Nicky Ning	Emailed with A. Shuen, H. Milborne, R. King; reviewed status certificate; phone called with I. Li;
2022-12-23	0.40	Catherine E. Ridout	Receipt and review of email correspondence from R. King respecting statement of adjustments; discussions re estimated realty tax adjustment;
2022-12-23	0.30	Ashley Smith	Email correspondence;
2022-12-26	0.30	Nicky Ning	Emailed with H. Milborne;
2022-12-27	1.30	Nicky Ning	Emailed with LRO, various purchasers' counsel, I. Li, client; conducted title searches; prepared application for vesting order in teraview, vesting certificate;

December 31, 2022
 INVOICE: 19985510

2022-12-28	0.60	Ivy Li	Title searches PINs for units 206, 208, 308, 314;
2022-12-28	1.40	Kirsty Strong	Updating spreadsheet with new purchaser information; Corresponding with N. Ning and R. King regarding closing and outstanding items; Corresponding with Land Registry Office regarding return of certain vesting orders;
2022-12-29	0.50	Ivy Li	Title searches PINs for units 201, 202, 311;
2022-12-29	0.50	Ivy Li	Revise, finalize, post and deliver statements of adjustments for units 309 and 1006;
2022-12-29	2.00	Ivy Li	Revise statement of adjustments for unit 308; prepare statement of adjustments for units 314, 206, 208, 311;

Total Fees for Professional Services \$48,375.00

DISBURSEMENTS

Taxable Costs

TeraView (Ontario) Online Searches & Registration - Taxable		\$1,217.40
2022-12-09	Agent Fees - Taxable VENDOR: Lawyer Done Deal Corp; INVOICE#: NOV102022-T988324.1; DATE: 12/09/2022 - T988324.1: DDL Search Fees - Rose of Sharon: K Strong	\$1,670.00
2022-12-12	Agent Fees - Taxable VENDOR: Lawyer Done Deal Corp; INVOICE#: DEC122022-T988324.1; DATE: 12/12/2022 - T988324.1: LDD Search fees: S Rosen	\$480.00

Total Taxable Disbursements \$3,367.40

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency		\$552.00
Total Non-Taxable Disbursements		<u>\$552.00</u>

December 31, 2022
INVOICE: 19985510

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324.1
RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions
Amount Due: \$59,020.91 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER:

0010-00186

BENEFICIARY ACCOUNT NAME:

Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

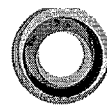
CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:

Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]



Invoice

Deloitte Restructuring Inc.
ATTN: Hartley Bricks
Vice President, Financial Advisory Services
22 Adelaide Street West
Suite 200
Toronto ON M5H 0A9

November 30, 2022
INVOICE: 19952278

Our Matter: T988324.1 / 204696
RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions

		HST (13.0%)
Fees for Professional Services	\$75,957.50	\$9,874.48
Disbursements (Taxable)	719.65	
Disbursements (Non-Taxable)	313.45	
Total Disbursements	1,033.10	93.55
Total Fees and Disbursements	76,990.60	
Total Taxes	9,968.03	9,968.03
Total Invoice	86,958.63	
Please remit balance due:	In Canadian Dollars	\$86,958.63

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

November 30, 2022

INVOICE: 19952278

Deloitte Restructuring Inc.
Our Matter: T988324.1
Rose of Sharon (Ontario) Retirement Community
- Insolvency Transactions

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-11-01	3.70	Robin King	Follow up with purchaser's solicitor re outstanding documents from October 31st closing; draft and review closing documents for closings November 7th;
2022-11-01	4.70	Nicky Ning	Reviewed draft documents; emailed R. King; conducted title searches; prepared vesting certificates and draft applications for vesting order in teraview;
2022-11-01	2.00	Kirsty Strong	Reviewing commission statements against Agreements, updating spreadsheet to reflect same; Corresponding with agent to order status certificates for closing;
2022-11-02	2.50	Robin King	Review and revise Statement of Adjustments for November 9th and 10th closings; email correspondence with purchaser's solicitors regarding closing documents for units closing November 9th and 10th;
2022-11-02	1.00	Ivy Li	Subsearch PINs for Nov 9 units closings;
2022-11-02	3.80	Nicky Ning	Reviewed PINs; drafted vesting certificates; prepared teraview documents; emailed with purchaser's counsel;
2022-11-02	3.50	Kirsty Strong	Reviewing documentation for upcoming closings for PH4 and PH6 and third party closings commencing the week of November 7th;
2022-11-03	2.00	Robin King	Coordinate closing procedures for upcoming closings on November 4th and 10th; post documents to lawyer done deal;
2022-11-04	2.60	Robin King	Review signed Vesting Certificates and send out to purchaser's solicitors from the October 31st closings; attend to closing of two units PH4 and PH6 to be extended; email correspondence with multiple purchaser's solicitors regarding upcoming closing transactions;
2022-11-04	3.50	Nicky Ning	Emailed with various purchasers' counsels, client, R. King; drafted vesting certificates and applications for vesting order in teraview;
2022-11-07	5.00	Robin King	Attend to closing of four units; instructions to G. Mitchell regarding closing procedures; draft and send documents to purchaser's solicitors for upcoming closings;
2022-11-07	0.20	Ivy Li	Arrange for re-date of signed vesting certificates;
2022-11-07	5.60	Nicky Ning	Emailed with various purchasers' counsel, R. King, client; handled closing matters;
2022-11-08	1.50	Robin King	Review and revise documents for upcoming closing



November 30, 2022
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			transactions; email correspondence with purchaser's solicitors for upcoming closings;
2022-11-08	0.20	Ivy Li	Update property tax online lookup as per purchaser lawyer request;
2022-11-08	1.50	Nicky Ning	Emailed and phone called with purchaser's counsels; emailed with R. King, K. Strong, A Shuen;
2022-11-09	3.50	Robin King	Attend to closings of two units; review and revise closing documents for upcoming closing transactions; telephone conversation and email correspondence with purchaser's solicitors regarding upcoming closing transactions; verbal confirmation obtained with vendor's solicitor for wire instructions;
2022-11-09	6.20	Nicky Ning	Emailed with various purchasers' counsels, R. King, K. Strong; phone called with purchaser's counsel; drafted vesting certificates and draft application for vesting orders in teraview; handled closing matters;
2022-11-09	6.40	Kirsty Strong	Reviewing new Agreements of Purchase and Sale and updating closing spreadsheet; Corresponding with H. Milborne regarding new purchasers and outstanding information required; Providing information to H. Milborne for new purchasers in review time;
2022-11-10	4.10	Robin King	Attend to closing of two units; email correspondence with purchaser's solicitors; instructions to G. Mitchell regarding upcoming closings; send letter to solicitors re web closing for upcoming closings;
2022-11-10	5.30	Nicky Ning	Emailed with various purchasers' counsels, client, R. King, K. Strong; handled closing matters;
2022-11-11	2.50	Robin King	Review and revised closing documents and Statement of Adjustments for Unit 710; correspondence with purchaser's solicitors for upcoming closing transactions;
2022-11-11	2.10	Nicky Ning	Emailed with client, A. Shuen, H. Milborne, various purchasers' counsels, R. King; reviewed the revised closing documents;
2022-11-13	1.20	Nicky Ning	Completed teraview for closings on November 14; emailed various purchasers' counsels;
2022-11-14	5.60	Robin King	Submit information for upcoming closings into Lawyer Done Deal; attend to four units closing;
2022-11-14	5.20	Nicky Ning	Emailed with various purchasers' counsels, client, R. King; phone called with various purchasers' counsels; handled closing matters; drafted vesting certificat; reviewed closing documents and statements of adjustment prepared by R. King and commented;
2022-11-15	2.50	Robin King	Attend to closing of one unit; review and revise draft closing documents for upcoming closings; input information into Lawyer Done Deal website;

November 30, 2022
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2022-11-15	0.80	Nicky Ning	Reviewed the revised documents from R. King; emailed with R. King, purchaser's counsel, client, resident manager;
2022-11-16	3.00	Ivy Li	Review status certificates Units 204, 313,705, 904, 905 and PH5; review APS, open files in iM and LLD re units 201, 212, 703, 902;
2022-11-16	1.00	Nicky Ning	Emailed and phone called with resident manager; emailed with broker, I. Li, property manager;
2022-11-16	7.00	Kirsty Strong	Further updating spreadsheet with closings and preparing spreadsheet with closing costs and funds to be wired to agent and vendor; Corresponding with agent on closings and outstanding agreements and commission statements;
2022-11-17	0.50	Ivy Li	Attend to closing matters for unit 904;
2022-11-17	1.20	Ivy Li	Update buyer solicitor information, amendment and prepare and deliver Letters to Solicitor re Website Closing for units 201, 212, 703, 902;
2022-11-17	2.60	Nicky Ning	Emailed and phoned call with client; emailed with purchaser's counsel, I. Li, property manager, K. Strong; handled closing matters;
2022-11-18	3.50	Ivy Li	Attend to closing matters for unit 806; review APS, update LLD, prepare letter, documents and statement of adjustments for unit 704; correspond with buyers' lawyers for various units;
2022-11-18	3.80	Nicky Ning	Emailed with various purchasers' counsels, client, I. Li; handled closing matters;
2022-11-18	1.40	Kirsty Strong	Corresponding with purchaser's lawyer and agent on last-minute closing for unit 704; Corresponding with internal team on preparation of documents for closing;
2022-11-20	1.50	Nicky Ning	Drafted vesting certificates; prepared draft application for vesting orders in teraview; emailed with various purchaser's counsel, K. Strong;
2022-11-21	3.00	Robin King	Review and revise closing documents; email correspondence with purchaser's solicitors regarding upcoming closings; enter data into Lawyer Done Deal;
2022-11-21	3.90	Kirsty Strong	Reviewing new Agreements received for upcoming closings; Updating spreadsheet with new information; Reviewing commission statements due to agent; Preparing spreadsheet containing commission information; Preparing wire forms to send commission;
2022-11-22	1.50	Robin King	Draft Statement of Adjustments for upcoming closings; review Status Certificates; submit closing documents to Lawyer Done Deal;
2022-11-22	1.50	Nicky Ning	Reviewed draft documents from R. King and commented; emailed with R. King;
2022-11-22	0.70	Kirsty Strong	Reviewing amendment to unit 705 regarding adding a locker to purchase; Revising spreadsheet; Coordinating with R.

November 30, 2022
 INVOICE: 19952278

			King to obtain updated status certificate;
2022-11-23	2.00	Robin King	Review and revise closing documents and send to purchaser's solicitors; attend to closing of Unit 704; instructions to G. Mitchell regarding closing transaction;
2022-11-23	1.00	Ivy Li	Title searches for units 905, PH5, 212, 703, 902, 1011;
2022-11-23	6.20	Nicky Ning	Reviewed the revised documents from R. King; emailed with R. King, I. Li, various purchasers' counsels, K. Strong, client; handled closing matters; drafted vesting certificates, applications for vesting orders in teraview;
2022-11-23	0.90	Kirsty Strong	Corresponding with Y. Chen regarding commission amounts sent and overpayment for one unit; Reviewing numbers and drafting correspondence suggesting overpayment be applied to next two closings;
2022-11-24	2.00	Robin King	Attend to closing of one unit; draft and revise closing documents and submit to lawyer done deal website; email correspondence with purchaser's solicitors for upcoming closings;
2022-11-24	3.00	Nicky Ning	Emailed with purchaser's counsel, R. King, client, resident manager; handled closing matters;
2022-11-25	2.50	Robin King	Review and revise closing documents; send same to purchaser's solicitors and post to Lawyer Done Deal;
2022-11-25	0.90	Kirsty Strong	Updating spreadsheet with new offers and information of new purchaser's counsel;
2022-11-27	1.80	Nicky Ning	Drafted applications for vesting order in teraview and vesting certificates; emailed purchasers' counsels, R. King, client;
2022-11-28	1.70	Robin King	Review and revise closing documents for multiple units; upload closing documents to Lawyer Done Deal;
2022-11-28	0.60	Ivy Li	Conduct and review title searches for 11 service units as per N. Ning request;
2022-11-28	0.80	Ivy Li	Prepare draft vesting certificate for service Unit 18, Level A;
2022-11-28	2.80	Nicky Ning	Reviewed PINs for service units and reviewed the vesting certificate for service units; reviewed documents prepared by R. King and commented; emailed with K. Strong;
2022-11-29	2.40	Robin King	Submit information to Lawyer Done Deal website; draft closing documents for review; email correspondence with purchaser's solicitors re upcoming closings this week; update status certificate requested spreadsheet;
2022-11-29	0.50	Ivy Li	Conduct and review title searches for units 303, 312 and 702;

Total Fees for Professional Services

\$75,957.50

November 30, 2022
INVOICE: 19952278

DISBURSEMENTS**Taxable Costs**

Copying		\$0.25
TeraView (Ontario) Online Searches & Registration - Taxable		\$689.40
2022-10-18	Agent Fees - Taxable	\$30.00
	VENDOR: Lawyer Done Deal Corp; INVOICE#: OCT182022- T988324.1; DATE: 10/18/2022 - T988324.1: LDD search fee: K Strong	
	Total Taxable Disbursements	<u>\$719.65</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency		\$313.45
	Total Non-Taxable Disbursements	<u>\$313.45</u>

November 30, 2022
INVOICE: 19952278

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324.1
RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions
Amount Due: \$86,958.63 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer[®]

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

October 31, 2022
 INVOICE: 19935682

Our Matter: T988324.1 / 204696
 RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions

		HST (13.0%)
Fees for Professional Services	\$172,792.00	\$22,462.96
Disbursements (Taxable)	2,296.05	
Disbursements (Non-Taxable)	<u>1,027.78</u>	
Total Disbursements	3,323.83	298.49
Total Fees and Disbursements	176,115.83	
Total Taxes	22,761.45	22,761.45
Total Invoice	198,877.28	
Please remit balance due:	In Canadian Dollars	\$198,877.28

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

October 31, 2022
 INVOICE: 19935682

Deloitte Restructuring Inc.
Our Matter: T988324.1
Rose of Sharon (Ontario) Retirement Community
- Insolvency Transactions

PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
2022-09-26	5.40	Kirsty Strong	Corresponding with I. Li regarding preparation of closing documents for units 1010, 304 and 305 aiming to close at the end of January; Corresponding with H. Bricks regarding status of files and updating property spreadsheet to reflect requested closing dates and outstanding matters;
2022-09-27	0.20	Robin King	Review tax certificate from the City of Toronto;
2022-09-27	5.00	Ivy Li	Work with N. Galluzzo re LDD documents, letters; update LLD data for project and 3 units; prepare property tax allocation sheet; prepare closing cover letter;
2022-09-27	0.50	Nicky Ning	Received instructions from K. Strong;
2022-09-27	7.10	Kirsty Strong	Revising property spreadsheet to reflect Agreements received and note outstanding agreements, together with unsigned pages; Telephone attendance with property managers to discuss status certificates and closing requirements; Reviewing attornment email and draft document; Drafting email to H. Bricks detailing outstanding information; Drafting email to purchaser's lawyers advising of outstanding issues; Corresponding with Gowling internal team as regards next steps to closing and strategising for closing;
2022-09-28	5.00	Ivy Li	Review agreements of purchase and sale and update LDD data for the sales to be closed on Oct 6, 2022; correspond with LDD support re documents; review status certificate package; provide K. Strong draft documents for review;
2022-09-28	0.90	Nicky Ning	Emailed with P. Shea, K. Strong; drafted documents;
2022-09-29	5.00	Ivy Li	Pull out title PINs for Oct 6 closing units; prepare PIN list for AVO; Revise closing cover letter and draft closing documents; LDD data input for units 707; initial prepare draft E-Reg applications;
2022-09-29	5.20	Nicky Ning	Drafted vesting certificates; emailed and phone called with I. Li; emailed with K. Strong;
2022-09-29	5.80	Kirsty Strong	Reviewing comments from I. Li regarding common expenses amount on Status Certificate for unit 1010; Reviewing against spreadsheet for common expenses and Disclosure statement; Drafting correspondence to property manager to review and update all status certificates with the correct unit and locker numbers and common expenses; Reviewing draft closing documents, Corresponding with I. Li on having arranging for amended closing documents to be

October 31, 2022
 INVOICE: 19935682

			uploaded to LDD;
2022-09-30	6.00	Ivy Li	Email and telephone correspondences with LDD re master documents; finalize and upload all purchaser closing package for Oct 6 2022 nine closings;
2022-09-30	2.40	Nicky Ning	Revised vesting certificates; prepared charts, packages; emailed K. Strong, P. Shea, I. Li;
2022-09-30	4.50	Kirsty Strong	Continuing correspondence with I. Li on uploading amended closing documents to LDD given the vendor's extended name; Corresponding with the City on the open building permit; Reviewing closing packages for units to be sold on October 6th;
2022-10-03	4.50	Robin King	Update database in Lawyer Don Deal; review and revise letters to purchaser's solicitor's for each condominium unit as per I. Li's instructions;
2022-10-03	5.00	Ivy Li	Prepare closing letter and package for unit 706; Prepare closing letter for unit 803; Email correspondences re delivery of closing letters; documents; revise purchaser covenants for Oct 6 closings; prepare SOA for unit 1010;
2022-10-03	10.10	Kirsty Strong	Corresponding with H. Bricks regarding the open permit and calculation of property taxes for each unit; Reviewing emails from purchaser's lawyers requesting earlier closings and responding thereto; Coordinating with I. Li and R. King re purchaser's notices for closings on October 31; Reviewing and amending 3rd party Agreement of Purchase and Sale and drafting correspondence to H. Bricks and P. Shea for comment; Reviewing draft Status Certificate and responding to property manager on draft Status Certificate and PAD form; Reviewing draft Statement of Adjustments and sending to H. Bricks for comment; Corresponding with Boo Yon on closing documents and outstanding items; Reviewing draft Vesting Orders prepared by N. Ning and providing comments on same; Reviewing draft Statement of Adjustments prepared by I. Li and drafting correspondence to H. Bricks advising on calculations; Further amending 3rd party Purchase Agreement based on H. Bricks comments;
2022-10-04	5.00	Robin King	Review and revise web closing letters for multiple units; correspondence with purchaser's solicitor's regarding web closing letters; update lawyer done deal database;
2022-10-04	4.00	Ivy Li	Work on statements of adjustments for Oct 6 closing units; LDD data input; E-Reg documents and schedule;
2022-10-04	2.50	Nicky Ning	Revised vesting certificates; draft additional vesting certificate; conducted title searches; emailed K. Strong, purchaser's counsels;
2022-10-04	1.40	Kirsty Strong	Corresponding with H. Bricks and agent regarding amendments to third party purchase agreement; Corresponding with H. Bricks regarding adjustments and amendments to the Statement of Adjustments;

October 31, 2022
 INVOICE: 19935682

			Corresponding with property manager on Status Certificate common expenses; Reviewing draft Statement of Adjustments with I. Li and drafting correspondence to H. Bricks sending the statements for review;
2022-10-05	2.00	Robin King	Review and submit letters to purchaser's solicitors;
2022-10-05	3.00	Ivy Li	Review, finalize and upload Statement of Adjustments for Oct 6 closing units; prepare incoming wire list for Trust; follow up on LDD re master documents; discussion re E-Reg Application schedules; attend to pre-closing matters;
2022-10-05	3.00	Nicky Ning	Emailed borrower's counsel re certificates, K. Strong, I. Li; further revised certificates; discussed with I. Li re e-reg applications;
2022-10-05	4.90	Kirsty Strong	Corresponding with I. Li on the draft Statement of Adjustments; Corresponding with Property Manager on the outstanding status certificates and following-up on same; Reviewing revised Statement of Adjustments; Drafting closings documents for execution email to H. Bricks; Coordinating closing documents to LDD; Corresponding with H. Bricks on HST rebate for properties; Meeting with N. Ning to discuss and review Vesting Order for registration; Corresponding with R. King on notices for October 31 closings and changes to closing dates and updating of spreadsheet;
2022-10-06	6.50	Robin King	Review agreements of purchase and sale; draft statement of adjustments for multiple units;
2022-10-06	6.00	Ivy Li	Attend to various closing matters re 10 closings on Oct 6, 2022;
2022-10-06	7.60	Nicky Ning	Closing matters; emailed borrower's counsel, I. Li, K. Strong ; revised certificates, e-reg documents;
2022-10-06	5.00	Kirsty Strong	Coordinating closings and funds; Corresponding with I. Li and N. Ning on status of closing documents; Following-up on Status Certificates; Corresponding with H. Bricks regarding what to do with closing funds; Reviewing Vesting Order PINS before registration; Revising closing list for October 19th closings;
2022-10-07	2.50	Ivy Li	Prepare closing documents for Units 810 and 812; Attend to various post-closing matters;
2022-10-07	2.00	Nicky Ning	Drafted vesting certificates, applications for vesting order in teraview; updated PIN list; emailed and phone called with I. Li' emailed purchaser's counsel;
2022-10-07	3.60	Kirsty Strong	Dealing with post-closing items; Updating closing spreadsheet to include PINS and closing information for upcoming closings; Reviewing draft Statement of Adjustments for October 16th closings re unit 1008; Reviewing Vesting Order for unit 1008; Corresponding with H. Bricks on closing funds; Drafting amendment to Purchase Agreement for unit 806 to reflect new purchaser;

October 31, 2022
 INVOICE: 19935682

			Corresponding with C. Prophet and P. Shea regarding distribution of closings funds;
2022-10-11	4.00	Robin King	Review correspondence from purchaser's solicitors; draft web closing letters to purchaser's solicitors; draft closing documents for October 18, 2022 closings;
2022-10-11	1.00	Ivy Li	Prepare documents for unit 708; provide steps re preparation and posting LDD documents;
2022-10-11	4.00	Nicky Ning	Conducted title searches; reviewed PINs; prepared vesting certificates for the units closing on Oct 18; prepared teraview documents; emailed with K. Strong, purchasers' counsels;
2022-10-11	2.50	Kirsty Strong	Reviewing emails on closings for October 16th and coordinating with N. Ning regarding closing; Reviewing amendment to Purchase Agreement regarding terrace repairs for third party unit;
2022-10-12	4.00	Robin King	Review and revise statement of adjustments for multiple units; draft closing documents for purchaser's signature for multiple units; instructions to G. Mitchell and J. Pymeto regarding documents for closing transactions;
2022-10-12	2.80	Nicky Ning	Conducted title searches; reviewed PINs; prepared additional vesting certificates; prepared teraview documents; emailed with K. Strong, purchasers' counsels; reviewed closing documents and commented;
2022-10-12	5.10	Kirsty Strong	Further reviewing and revising the amendment for unit 712 and corresponding with agent and H. Bricks on same; Reviewing draft Statements of Adjustments for October 18th closings; Coordinating closing funds with accounting and updating of closing spreadsheets consolidating balance due on closing for each unit; Corresponding with purchaser's lawyer for unit 712 to discuss status certificate delivery;
2022-10-13	8.00	Robin King	Review and revise closing documents; submit closing documents to lawyer done deal; instructions to G. Mitchell and J. Pymeto regarding revisions to documents; draft statement of adjustments for upcoming closing transactions;
2022-10-13	1.50	Nicky Ning	Reviewed, commented and revised closing documents;
2022-10-14	5.60	Robin King	Review and revise draft closing documents for multiple units;
2022-10-16	0.70	Nicky Ning	Prepared vesting certificate package for client's signatures; emailed with K. Strong, client;
2022-10-17	6.00	Robin King	Draft closing documents for upcoming closing transactions; email correspondence regarding upcoming closings with purchaser's solicitors and accounting department; review status certificates and post to Lawyer Done Deal
2022-10-17	0.50	Ivy Li	Review emails; LDD instruction for status certificates; review insurance materials;
2022-10-17	2.60	Nicky Ning	Reviewed draft closing documents; emailed with K. Strong, R. King, purchaser's counsel, client;

October 31, 2022
 INVOICE: 19935682

2022-10-17	1.00	Kirsty Strong	Corresponding with Gowling team on status of closings and outstanding information for October 17th closings; Reviewing statement of adjustments for closings and coordinating with Accounting re incoming wires;
2022-10-18	7.30	Robin King	Attend to closing and post closing matters regarding 8 units; draft closing documents for units that are closing this month;
2022-10-18	6.50	Nicky Ning	Closing matters; reviewed teraview documents; emailed with K. Strong, R. King, borrower's counsel; reviewed closing documents for new closings and commented;
2022-10-18	6.40	Kirsty Strong	Reviewing closing documents for today's closings; Coordinating updating of closing documents, receipt of funds, and transfer of funds; Corresponding with 3rd party lawyers on steps to closing their purchases; Corresponding with H. Bricks on upcoming closings and 3rd party sales;
2022-10-19	6.50	Robin King	Review and revise closing documents for October 28th and 31st closings; provide closing documents to purchaser's solicitors; draft vesting certificate and application vesting order for October 28th closing for N. Ning's review; instructions to G. Mitchell regarding upcoming closing transactions; email correspondence with several purchaser's solicitors regarding upcoming closings;
2022-10-19	1.40	Robin King	Submit purchaser information for unit 307 closing October 26th in Lawyer Done Deal; draft closing documents for K. Strong and N. Ning's review;
2022-10-19	7.40	Nicky Ning	Reviewed agreements of purchase and sale, PINs, closing documents, vesting certificates for new closings and commented; emailed with K. Strong, R. King;
2022-10-19	2.00	Kirsty Strong	Reviewing Agreements from agent regarding third party sales; Corresponding on upcoming third party sale of unit 703 with R. King; Reviewing closing documents for 703 and Statement of Adjustments;
2022-10-20	8.00	Robin King	Draft and revise closing documents, vesting certificates and application vesting orders in Teraview; email correspondence with purchaser's solicitors regarding closing documents; instructions to G. Mitchell regarding closing documents;
2022-10-20	1.20	Nicky Ning	Emailed with purchasers' counsels' and R. King; reviewed documents prepared by R. King;
2022-10-20	3.70	Kirsty Strong	Reviewing draft closing documents for October 31st closings; Corresponding with D. Daley regarding access to service hatch for service elevator in one of the third party units for sale; Corresponding with H. Bricks on advancement of closing to October 28th for some of the units;
2022-10-21	1.50	Robin King	Review, revise and send closing documents to purchaser's solicitors; draft vesting certificate and application vesting orders in Teraview;

October 31, 2022
 INVOICE: 19935682

2022-10-23	2.20	Nicky Ning	Reviewed and revised draft vesting certificates and application prepared by R. King;
2022-10-24	5.70	Robin King	Review and revise statement of adjustments; correspondence with multiple purchaser's solicitors regarding closing documents; draft closing documents and statement of adjustments for upcoming closings;
2022-10-24	1.20	Ivy Li	Subsearch and review PINs for 13 units as per N. Ning request;
2022-10-24	9.00	Nicky Ning	Conducted title searches; reviewed PINs; prepared vesting certificates and applications for vesting orders in teraview; phone called with purchaser's counsel; emailed with purchaser's counsel, I. Li, R. King;
2022-10-24	3.00	Kirsty Strong	Reviewing documents and Statement of Adjustments for October 28th and 31st closings; Corresponding with H. Bricks on same; Reviewing correspondence from R. King regarding commission statements for third party sales;
2022-10-25	6.20	Robin King	Email correspondence with purchaser's solicitors regarding outstanding closing documents; draft, review and revise statement of adjustments for multiple units; update lawyer done deal with closing documents; review new agreements of purchase and sale and enter information into lawyer done deal for multiple units;
2022-10-25	8.00	Nicky Ning	Continue to draft vesting certificates and applications for vesting orders in teraview; reviewed statements of adjustment; emailed with various purchasers' counsels, client, R. King, K. Strong;
2022-10-25	1.30	Kirsty Strong	Reviewing email correspondence on closings, together with corresponding with property manager on status certificates; Corresponding with Gowling team to review status of files and reviewing email correspondence from purchaser's lawyers on closings;
2022-10-26	7.00	Robin King	Review and revise Statement of Adjustments for closing last week of October, post to Lawyer Done Deal and send to purchaser's solicitors; review Status Certificates for closings last week of October, post to Lawyer Done Deal and send to purchaser's solicitors; attend to closing transaction of unit 307; instruction to G. Mitchell and J. Pymonto regarding incoming funds;
2022-10-26	0.50	Ivy Li	Review emails re unit 807 and revise Statement of Adjustments;
2022-10-26	5.40	Nicky Ning	Continue to draft vesting certificates and applications for vesting orders in teraview; emailed with various purchasers' counsels, client, R. King, K. Strong; handled closing matter;
2022-10-26	2.10	Kirsty Strong	Reconciling comments from purchasers counsel on the Statement of Adjustments for closings re units 207 and 912; Corresponding with H. Bricks on same and updating team;

October 31, 2022
 INVOICE: 19935682

2022-10-27	6.00	Robin King	Review revised status certificates and send out to purchaser's solicitors for October 28th closings; send letter to solicitors re web closing to purchaser's solicitors for closings in November; revise closing documents for October closings where needed;
2022-10-27	1.00	Ivy Li	Review statements of adjustments for Nov 4 and Nov 18 closings; review statement of adjustments to prepare Oct 28 closing incoming funds list;
2022-10-27	6.50	Nicky Ning	Emailed with various purchasers' counsels, client, R. King, I. Li and K. Strong;
2022-10-28	4.00	Robin King	Attend to closings of 5 units; review incoming closing packages; review Statement of Adjustments for upcoming closings; draft closing documents for upcoming closings;
2022-10-28	1.50	Ivy Li	Review and post 2022-2023 certificate of insurance; attend to closing accounting matters; review and confirm Nov 4 statements of adjustments; review and revise Oct 31 incoming funds list;
2022-10-28	6.20	Nicky Ning	Emailed with various purchasers' counsels, client; handled closing matters;
2022-10-28	4.40	Kirsty Strong	Reviewing Statement of Adjustments for upcoming closings; General review of file closings to ensure nothing outstanding; Corresponding with N. Ning and R. King on same; Updating internal spreadsheet with status of closings and closing documentation;
2022-10-30	3.40	Nicky Ning	Prepared teraview documents;
2022-10-31	6.00	Robin King	Attend to closing transactions of 15 units; instructions to G. Mitchell regarding closing matters;
2022-10-31	1.50	Ivy Li	Attend to various closing matters;
2022-10-31	2.00	Ivy Li	Review APS and SOAs for 10 third parties' closings;
2022-10-31	8.70	Nicky Ning	Emailed with various purchasers' counsels, client and K. Strong; handled closing matters;
2022-10-31	5.30	Kirsty Strong	Updating spreadsheet regarding new third party closings; Assisting with closings on October 31st; Reviewing closing documents and corresponding with team to ensure all closing items received;

Total Fees for Professional Services

\$172,792.00

October 31, 2022
INVOICE: 19935682

DISBURSEMENTS

Taxable Costs

Copying		\$110.25
TeraView (Ontario) Online Searches & Registration - Taxable		\$2,120.80
2022-10-19	Real Estate Levy T988324.1: Deed/Transfer: C Prophet	\$65.00
	Total Taxable Disbursements	<u>\$2,296.05</u>

Non-Taxable Costs

TeraView (Ontario) Online Searches & Registration - Agency		\$954.80
2022-09-22	Agent Fees - Non-Taxable VENDOR: City of Toronto; INVOICE#: 11681730-4211; DATE: 09/22/2022 - T988324.1: Tax Certificate - 17 Maplewood Ave: K Strong	\$72.98
	Total Non-Taxable Disbursements	<u>\$1,027.78</u>

October 31, 2022
INVOICE: 19935682

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324.1
RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions
Amount Due: \$198,877.28 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) 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
84 Bank Street, Ottawa, ON K1P 5N4

TRANSIT NUMBER: **0010-00186**

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

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

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

If paying by wire transfer or corporate EFT please e-mail the remittance details to
payments.ca@gowlingwlg.com

Please note that we cannot accept payment by Interac e-Transfer®

Invoice

Deloitte Restructuring Inc.
 ATTN: Hartley Bricks
 Vice President, Financial Advisory Services
 22 Adelaide Street West
 Suite 200
 Toronto ON M5H 0A9

September 30, 2022
 INVOICE: 19917629

Our Matter: T988324.1 / 204696
 RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions

		HST (13.0%)
Fees for Professional Services	\$26,542.50	\$3,450.53
Total Fees	26,542.50	
Total Taxes	3,450.53	3,450.53
Total Invoice	29,993.03	
Please remit balance due:	In Canadian Dollars	\$29,993.03

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

Cliff Prophet Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

September 30, 2022
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Deloitte Restructuring Inc.
Our Matter: T988324.1
Rose of Sharon (Ontario) Retirement Community
- Insolvency Transactions

PROFESSIONAL SERVICES

- 2022-09-06 Further reviewing and revising Agreements; Corresponding with R. King regarding reviewing and cross-checking information against LDD; Drafting correspondence to suggested purchaser's lawyers with contact information for purchaser's lawyer;
- 2022-09-08 Continuing review and responding to purchaser's emails and updating purchase agreements, cross-referencing against spreadsheet and corresponding with H. Bricks on same;
- 2022-09-09 Update purchaser information in lawyer done deal website
- 2022-09-14 Review and update purchaser information in lawyer done deal
- 2022-09-14 Reviewing correspondence received from purchasers of various units as regards amendments to the agreements, together with correspondence from purchaser's lawyer and responding to same; Corresponding with H. Bricks regarding changes to agreements; Corresponding with C. Prophet and P. Shea regarding assignments of agreements and extensions to closings;
- 2022-09-15 Further reviewing and revising Purchase Agreements as requests for amendments are received through purchaser's lawyer or H. Bricks; Corresponding with N. Ning as to assistance with file and steps towards closing; Corresponding with R. King regarding updating LDD for closing;
- 2022-09-16 Further reviewing and revising Purchase Agreements as requests for amendments are received through purchaser's lawyer or H. Bricks;
- 2022-09-19 Review agreement of purchase and sale; update lawyer done deal database
- 2022-09-19 Corresponding with R. King regarding updating of properties in LDD to reflect amended owners, parking and lockers; Further reviewing and revising Purchase Agreements as requests for amendments are received through purchaser's lawyer or H. Bricks for suites 1010, 903, 807, 803, 809, 811, amongst others; Drafting correspondence to H. Bricks to update on where matters lie and to arrange a call to discuss;
- 2022-09-20 Meeting with P. Shea to discuss MLTC clawbacks, status of purchases, responsibility for drafting the Vesting Order and instruments to remain on title;
- 2022-09-21 Further corresponding with H. Bricks on the execute agreements and steps for closing; Telephone attendance with H. Bricks and P. Shea to review outstanding items and what needs amended including tenanted property, those who can't close, etc.;
- 2022-09-22 Order tax certificate request from the City of Toronto
- 2022-09-22 Revising Agreement for 1107 and corresponding with Hartley on same; Updating spreadsheet with executed agreements received; Drafting vendor and purchaser closing documents;
- 2022-09-26 Review agreements of purchase and sale; review documents; prepare draft documents for unit 1010 sale;

Total Fees for Professional Services

\$26,542.50

September 30, 2022
INVOICE: 19917629

September 30, 2022
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Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: T988324.1
RE: Rose of Sharon (Ontario) Retirement Community - Insolvency Transactions
Amount Due: \$29,993.03 CAD

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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September 30, 2022

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September 30, 2022

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**THIS IS EXHIBIT "B" TO THE AFFIDAVIT OF
CLIFTON P. PROPHET SWORN BEFORE ME
ON JANUARY 23, 2023.**



A COMMISSIONER FOR TAKING OATHS

PROFESSIONAL	Year of Call	Hourly Rate 2022	Hourly Rate 2021	Hourly Rate 2020	Hourly Rate 2019	Hourly Rate 2018	Hourly Rate 2017	Hourly Rate 2016	Hourly Rate 2015	Hours Billed
Nicholas Friedel (Student-at-law)	N/A	-	-	-	\$210	-	-	-	-	0.8
Lara Friedman (Student-at-law)	N/A	-	-	-	\$235	-	-	-	-	2
Erica Gallagher (Student-at-Law)	N/A	\$260	\$250	-	-	-	\$215	-	-	2.5
Crystal Gillis (Student-at-Law)	N/A	-	-	-	-	-	-	-	\$245	17.9
Peter Gross	2011	-	-	-	\$580	-	-	-	-	0.2
Neena Gupta	1989	-	-	\$575	-	-	-	-	-	4.4
Emily Hayes	2019	-	-	-	\$420	-	-	-	-	24
Nahid Islam (Law Clerk)	N/A	-	-	\$295	-	-	-	-	-	0.5
Robert Jackson	2010	-	\$625	-	-	-	-	-	-	4.3
Robin King (Law Clerk)	N/A	\$325	-	-	-	-	-	-	-	233.5
Elie Laskin	2020	-	-	-	\$250	-	-	-	-	13.2
Ivy Li (Law Clerk)	N/A	\$360	-	-	-	-	-	-	-	70.5
Harvey Lim	2019	-	-	-	\$295	-	-	-	-	9.4
Rosa Lupo	2001	\$725	\$575	\$550	\$525	\$500	\$480	\$475	-	90.8
Lisa MacDonnell	2010	-	-	-	\$590	-	-	-	-	3.7
Kaitlin Mackenzie (Student-at-law)	N/A	-	-	-	-	-	\$145	-	-	1.7
Mark McHughan	1982	-	-	-	-	-	\$900	\$875	-	1
Jonathan Minnes	2016	-	-	\$325	\$300	\$280	-	-	-	29.6

PROFESSIONAL	Year of Call	Hourly Rate 2022	Hourly Rate 2021	Hourly Rate 2020	Hourly Rate 2019	Hourly Rate 2018	Hourly Rate 2017	Hourly Rate 2016	Hourly Rate 2015	Hours Billed
Haddon Murray	2012	-	-	-	-	-	-	-	\$430	11.1
Kelly Musgrove (Corporate Searcher)	N/A	-	-	-	\$125	-	-	-	-	0.3
Chris Nichols (Court filing clerk)	N/A	-	-	-	\$75	\$75	\$75	\$75	\$75	11
Nicky Ning	2021	\$525	-	-	-	-	-	-	-	205
Brian Parker (Urban Planner)	N/A	\$620	\$620	\$620	\$590	\$560	\$555	-	\$530	340.6
Michael Polowin	1985	\$730	-	-	-	\$670	-	-	-	7.2
Clifton Prophet	1993	\$1182.10*	\$1050	-	-	-	\$855	-	-	4.5
Catherine Ridout (Law Clerk)	N/A	\$400	-	-	\$355	-	-	-	-	1.6
Hayley Roberts (Student-at-law)	N/A	-	-	-	\$125	-	-	-	-	0.1
Meaghan Robertson (Student-at-law)	N/A	-	\$150	-	-	-	-	-	-	1.2
Alexandra Sadvari	2011	-	-	-	-	-	-	\$485	-	3
Lina Santos (Law Clerk)	N/A	-	-	-	-	\$325	-	\$300	\$300	3.4
Nicholas Scissons	2015	-	-	-	-	-	-	-	\$245	1.9
Patrick Shea	1997	\$850	\$725	\$700	\$675	\$675	\$660	\$650	-	482.4
Ashley Smith	N/A	\$190	-	-	-	-	-	-	-	5.5
Jordan Smith	2010	-	\$475	\$450	-	-	-	-	-	24.8

PROFESSIONAL	Year of Call	Hourly Rate 2022	Hourly Rate 2021	Hourly Rate 2020	Hourly Rate 2019	Hourly Rate 2018	Hourly Rate 2017	Hourly Rate 2016	Hourly Rate 2015	Hours Billed
Chris Stanek	2002	\$975	\$800	\$780	\$745	\$710	\$675	\$645	\$615	142.1
Cara Stoller	2016	-	-	-	-	-	-	\$245	-	0.5
Kirsty Strong	2005	\$700	-	-	\$500	\$475	\$450	-	-	354.3
David Tang	1990	-	-	-	-	-	-	\$745	\$745	33.3
Jodey Therriault	2010	-	-	-	-	-	\$325	-	-	44.8
Steven Willard	1999	-	-	-	-	-	-	\$695	-	10
John Wilson (Corporate Clerk)	N/A	-	-	-	-	-	-	-	\$88.50	0.3
Kate Yurkovich	2020	-	-	-	\$250	-	-	-	-	3.2
TOTAL HOURS BILLED										3,282.4

* Clifton Prophet: Weighted average hourly rate for 2022.

SUMMARY OF ACCOUNTS

No.	Date of Account	Fees	Disbursements	HST	Total
1.	December 31, 2022 Invoice #19985509	\$8,845.00	\$19.80	\$1,152.42	\$10,017.22
2.	December 31, 2022 Invoice #19985510	\$48,375.00	\$3,919.40	\$6,726.51	\$59,020.91
3.	November 30, 2022 Invoice #19952278	\$75,957.50	\$1,033.10	\$9,968.03	\$86,958.63
4.	October 31, 2022 Invoice #19935682	\$172,792.00	\$3,323.83	\$22,761.45	\$198,877.28
5.	October 31, 2022 Invoice #19935681	\$10,854.50	\$439.15	\$1,423.00	\$12,716.65
6.	September 30, 2022 Invoice #19917629	\$26,542.50	\$0.00	\$3,450.53	\$29,993.03
7.	September 30, 2022 Invoice #19917628	\$15,010.50	\$117.31	\$1,966.62	\$17,094.43
8.	August 30, 2022 Invoice #19895822	\$77,795.50	\$146.00	\$10,132.40	\$88,073.90
9.	July 28, 2022 Invoice #19879384	\$55,046.50	\$2,294.18	\$7,418.10	\$64,758.78
10.	June 30, 2022 Invoice #19862541	\$40,785.00	\$314.29	\$5,335.87	\$46,435.16
11.	May 31, 2022 Invoice #19843884	\$22,829.00	\$24.79	\$2,970.99	\$25,824.78
12.	April 28, 2022 Invoice #19823964	\$13,645.00	\$278.18	\$1,810.01	\$15,733.19
13.	February 28, 2022 Invoice #19786544	\$12,549.00	\$0.00	\$1,631.37	\$14,180.37
14.	December 31, 2021 Invoice #19755807	\$6,818.00	\$136.69	\$904.11	\$7,858.80

15.	November 30, 2021 Invoice #19725448	\$7,069.00	\$1,410.84	\$974.56	\$9,454.40
16.	October 26, 2021 Invoice #19704234	\$4,044.00	\$0.00	\$525.72	\$4,569.72
17.	September 30, 2021 Invoice #19691636	\$11,292.50	\$227.49	\$1,497.60	\$13,017.59
18.	August 31, 2021 Invoice #19675013	\$11,576.00	\$3,596.84	\$1,922.38	\$17,095.22
19.	June 29, 2021 Invoice #19640063	\$10,920.50	\$291.88	\$1,449.12	\$12,661.50
20.	May 31, 2021 Invoice #19620677	\$4,686.50	\$7.09	\$610.17	\$5,303.76
21.	April 29, 2021 Invoice #19602925	\$12,248.00	\$34.46	\$1,596.72	\$13,879.18
22.	March 30, 2021 Invoice #19583550	\$19,962.50	\$353.91	\$2,638.01	\$22,954.42
23.	February 25, 2021 Invoice #19566537	\$44,714.00	\$38.62	\$5,816.80	\$50,569.42
24.	December 31, 2020 Invoice #19534957	\$17,705.00	\$0.00	\$2,301.65	\$20,006.65
25.	November 30, 2020 Invoice #19507614	\$13,611.50	\$0.00	\$1,769.50	\$15,381.00
26.	October 28, 2020 Invoice #19485724	\$9,542.00	\$0.00	\$1,240.46	\$10,782.46
27.	September 30, 2020 Invoice #19469046	\$12,558.00	\$0.00	\$1,632.54	\$14,190.54
28.	July 30, 2020 Invoice #19436995	\$25,458.00	\$10.23	\$3,310.87	\$28,779.10
29.	April 29, 2020 Invoice #19386815	\$26,773.00	\$176.14	\$3,503.39	\$30,452.53
30.	December 31, 2019 Invoice #19324211	\$60,881.50	\$2,259.99	\$8,125.19	\$71,266.68

31.	October 29, 2019 Invoice #19262574	\$13,920.00	\$338.49	\$1,810.96	\$16,069.45
32.	September 30, 2019 Invoice #19248578	\$16,193.00	\$39.98	\$2,110.29	\$18,343.27
33.	August 28, 2019 Invoice #19224839	\$38,359.50	\$129.60	\$4,988.49	\$43,477.59
34.	June 27, 2019 Invoice #19185074	\$30,886.50	\$0.00	\$4,015.25	\$34,901.75
35.	May 30, 2019 Invoice #19163009	\$14,662.00	\$0.00	\$1,906.06	\$16,568.06
36.	April 29, 2019 Invoice #19141140	\$10,005.50	\$230.27	\$1,330.65	\$11,566.42
37.	March 28, 2019 Invoice #19122697	\$41,526.00	\$96.81	\$5,408.89	\$47,031.70
38.	February 21, 2019 Invoice #19099582	\$45,239.50	\$228.71	\$5,905.11	\$51,373.32
39.	Dec 31, 2018 Invoice #19077197	\$54,206.50	\$1,354.46	\$7,216.28	\$62,777.24
40.	Oct 29, 2018 Invoice #19013869	\$27,015.00	\$297.26	\$3,550.59	\$30,862.85
41.	Sep 27, 2018 Invoice #18996713	\$11,005.50	\$2,172.90	\$1,713.20	\$14,891.60
42.	Aug 29, 2018 Invoice #18978892	\$11,950.50	\$256.16	\$1,563.99	\$13,770.65
43.	Jul 19, 2018 Invoice #18953837	\$8,912.00	\$0.25	\$1,158.59	\$10,070.84
44.	Jun 25, 2018 Invoice #18938265	\$35,315.00	\$3,345.22	\$4,973.18	\$43,633.40
45.	May 30, 2018 Invoice # 18922297	\$15,216.00	\$967.19	\$2,054.41	\$18,237.60
46.	Apr 23, 2018 Invoice #18898889	\$41,704.00	\$148.44	\$5,440.81	\$47,293.25

47.	Feb 21, 2018 Invoice #18861812	\$38,282.50	\$814.28	\$5,079.77	\$44,176.55
48.	Dec 31, 2017 Invoice #18832309	\$55,842.00	\$289.31	\$7,287.68	\$63,418.99
49.	Nov 29, 2017 Invoice #18800533	\$21,316.50	\$124.16	\$2,785.13	\$24,225.79
50.	Oct 31, 2017 Invoice #18784007	\$51,266.50	\$469.82	\$6,719.55	\$58,455.87
51.	Aug 30, 2017 Invoice #18746641	\$11,805.00	\$84.87	\$1,545.68	\$13,435.55
52.	Jul 19, 2017 Invoice # 18720846	\$27,261.50	\$110.25	\$3,558.33	\$30,930.08
53.	Jun 7, 2017 Invoice #18694238	\$29,644.50	\$416.95	\$3,902.03	\$33,963.48
54.	Apr 26, 2017 Invoice #18670762	\$3,660.00	\$0.00	\$475.80	\$4,135.80
55.	Mar 29, 2017 Invoice #18652463	\$5,372.00	\$10.75	\$699.76	\$6,082.51
56.	Feb 23, 2017 Invoice #18631850	\$13,690.00	\$87.60	\$1,791.09	\$15,568.69
57.	Dec 31, 2016 Invoice #18612974	\$21,276.50	\$1,264.18	\$2,930.30	\$25,470.98
58.	Sep 29, 2016 Invoice #18532198	\$4,795.50	\$0.00	\$623.42	\$5,418.92
59.	Aug 25, 2016 Invoice #18508526	\$8,758.00	\$497.94	\$1,157.96	\$10,413.90
60.	Jun 28, 2016 Invoice #18475159	\$10,126.00	\$719.04	\$1,409.86	\$12,254.90
61.	Apr 28, 2016 Invoice #18439200	\$13,123.50	\$738.39	\$1,785.54	\$15,647.43
62.	Dec 31, 2015 Invoice #18369538	\$5,749.00	\$34.96	\$751.91	\$6,535.87

63.	Dec 16, 2015 Invoice #18348425	\$3,166.00	\$893.94	\$511.28	\$4,571.22
64.	Oct 28, 2015 Invoice #18315349	\$12,215.50	\$35.08	\$1,592.58	\$13,843.16
65.	Jul 24, 2015 Invoice #18254269	\$2,075.50	\$0.00	\$269.82	\$2,345.32
66.	Jun 24, 2015 Invoice #18234219	\$3,472.00	\$1,959.85	\$706.14	\$6,137.99
67.	Apr 27, 2015 Invoice #18196408	\$14,536.50	\$128.47	\$1,906.45	\$16,571.42
68.	Mar 5, 2015 Invoice #18166064	\$19,426.50	\$1,221.69	\$2,667.76	\$23,315.95
TOTALS		\$1,673,864.50	\$39,961.48	\$221,870.68	\$1,935,696.66
		Total Fees before HST: \$1,673,864.50			
		÷ Total Hours Billed: 3,282.4			
Average Hourly Rate (before HST)		= \$509.95			
TOTAL AMOUNT		\$1,935,696.66			

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

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 CLIFTON P. PROPHET
(sworn January 23, 2023)

GOWLING WLG (CANADA) LLP

Barristers & Solicitors

1 First Canadian Place

100 King Street West, Suite 1600

Toronto ON M5X 1G5

E. Patrick Shea (#39665K)

Tel: (416) 369-7399

Fax: (416) 862-7661

Lawyers for the Receiver

APPENDIX “J”

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

**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**

FEE AFFIDAVIT OF CHAD KOPACH

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

1. I am a partner with the law firm of Blaney McMurtry LLP (“**Blaneys**”), the lawyers for Deloitte Restructuring Inc. (“**Deloitte**”) in relation to Rose of Sharon (Ontario) Retirement Community (“**Rose**”). As such, I have knowledge of the matters hereinafter deposed to except where stated to be on information and belief, and where so stated I verily believe it to be true.
2. Pursuant to an Order of the Honourable Mr. Justice Campbell dated September 27, 2011, Deloitte was appointed as Receiver and Manager of Rose (the “**Receiver**”). Blaneys has provided

- 2 -

services and incurred disbursements in relation to the receivership of Rose (the “**Receivership**”) for the period from January 3, 2017, to and including September 22, 2022, as described in the Legal Costs Summary attached hereto and marked as **Exhibit “A”**, and the detailed accounts rendered by Blaneys dated January 31, 2017, April 10, 2017, May 8, 2017, May 31, 2017, June 30, 2017, July 31, 2017, August 31, 2017, September 30, 2017, November 17, 2017, November 30, 2017, December 31, 2017, January 31, 2018, February 28, 2018, March 31, 2018, April 30, 2018, May 31, 2018, June 30, 2018, July 31, 2018, August 31, 2018, January 31, 2020, April 30, 2020, December 31, 2020, January 31, 2021, March 31, 2021, July 31, 2021, June 30, 2022, August 31, 2022, and September 30, 2022 (redacted to remove privileged communication), which are attached hereto and marked as **Exhibits “B”, “C”, “D”, “E”, “F”, “G”, “H”, “I”, “J”, “K”, “L”, “M”, “N”, “O”, “P”, “Q”, “R”, “S”, “T”, “U”, “V”, “W”, “X”, “Y”, “Z”, “AA”, “BB”, and “CC”** respectively (the “**Blaneys Accounts**”).

3. Notwithstanding the production of the Blaneys Accounts, Blaneys and the Receiver are in no way waiving privilege or confidentiality with respect to the accounts or the activities described therein.

4. 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.

5. A total of approximately 305 hours were expended by William Anderson, Eric Golden, Shawn Wolfson, Chad Kopach, Simon Reis, Megan Hodges, Lucas Strezos and law clerks during the period noted above in performing legal services relating to the Receivership.

6. 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.

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

SWORN BEFORE ME at)
the City of Toronto,)
in the Province of Ontario,)
this 19th day of January 2023)
)
)
)
)
)
)
)

K. Vickers

A Commissioner for Taking Affidavits
KELLY VICKERS (P13560)



CHAD KOPACH

This is Exhibit "A" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

LEGAL COSTS SUMMARY

LAWYER	YEAR OF CALL	HOURLY RATE
William Anderson	1991	\$600.00
Eric Golden	1996	\$600.00 (from February 1, 2020 onward) \$575.00 (from September 1, 2018 through January 31, 2020) \$500.00 (from March 1, 2018 through August 31, 2018) \$475.00 (from February 1, 2017 through February 28, 2018) \$450.00 (up to January 31, 2017)
Shawn Wolfson	2002	\$550.00
Chad Kopach	2003	\$400.00
Simon Reis	2015	\$240.00
Megan Hodges	2017	\$260.00
Lucas Strezos	2022	\$285.00

SUMMARY OF ACCOUNTS

No.	Date of Account	Fees	Disbursements	H.S.T.	Total
1.	January 31, 2017	\$18,405.00	\$0.00	\$2,392.65	\$20,797.65
2.	April 10, 2017	\$6,245.00	\$16.50	\$814.00	\$7,075.50
3.	May 8, 2017	\$3,277.50	\$31.15	\$430.13	\$3,738.78
4.	May 31, 2017	\$41,199.00	\$666.38	\$5,421.70	\$47,287.08
5.	June 30, 2017	\$19,822.50	\$725.23	\$2,650.41	\$23,198.14
6.	July 31, 2017	\$2,987.50	\$159.14	\$409.07	\$3,555.71
7.	August 31, 2017	\$3,657.50	\$0.00	\$475.48	\$4,132.98
8.	September 30, 2017	\$3,942.50	\$0.00	\$512.53	\$4,455.03

No.	Date of Account	Fees	Disbursements	H.S.T.	Total
9.	November 17, 2017	\$685.00	\$132.50	\$106.28	\$923.78
10.	November 30, 2017	\$8,411.00	\$285.00	\$1,100.58	\$9,796.58
11.	December 31, 2017	\$2,062.50	\$414.00	\$279.83	\$2,756.33
12.	January 31, 2018	\$4,040.00	\$4.00	\$525.72	\$4,569.72
13.	February 28, 2018	\$3,002.50	\$0.00	\$390.33	\$3,392.83
14.	March 31, 2018	\$950.00	\$0.00	\$123.50	\$1,073.50
15.	April 30, 2018	\$612.50	\$310.00	\$88.73	\$1,011.23
16.	May 31, 2018	\$945.00	\$0.00	\$122.85	\$1,067.85
17.	June 30, 2018	\$1,945.00	\$564.00	\$252.85	\$2,761.85
18.	July 31, 2018	\$6,750.00	- \$254.00	\$886.60	\$7,382.60
19.	August 31, 2018	\$1,817.50	\$0.00	\$236.28	\$2,053.78
20.	January 31, 2020	\$805.00	\$0.00	\$104.65	\$909.65
21.	April 30, 2020	\$600.00	\$0.00	\$78.00	\$678.00
22.	December 31, 2020	\$600.00	\$0.00	\$78.00	\$678.00
23.	January 31, 2021	\$840.00	\$0.00	\$109.20	\$949.20
24.	March 31, 2021	\$1,620.00	\$0.00	\$210.00	\$1,830.60
25.	July 31, 2021	\$840.00	\$0.00	\$109.20	\$949.20
26.	June 30, 2022	\$720.00	\$0.00	\$93.60	\$813.60
27.	August 31, 2022	\$720.00	\$0.00	\$93.60	\$813.60
28.	September 30, 2022	\$2,254.50	\$0.00	\$293.09	\$2,547.59
TOTAL		\$161,200.36			
Average Hourly Rate - (before H.S.T.)		Total fees (before H.S.T.): \$139,757.00 ÷ Total hours: 305 = \$458.21			

This is Exhibit "B" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

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

Date
January 31, 2017

Invoice No.
601341

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended January 31, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
January 3, 2017	EG	4.50	Emails from KRMC regarding their fees and discharge as ILA counsel; review their prior fee affidavit and Wilton-Siegel Order from March 2015 regarding same; emails to KRMC regarding same; begin revising 8th Report;
January 5, 2017	EG	5.60	Telephone call with Bricks regarding questions about 8th Report; review Order history and related exhibits regarding units; review relevant unit portions of prior reports; review Receiver claim against Yoon and defence; complete revisions to 8th report;
January 6, 2017	EG	5.20	Telephone call with Bricks regarding report and notice of motion questions; complete revisions to report and additions to notice of motion;
January 11, 2017	EG	3.60	Revisions to Notice of Motion;
January 13, 2017	EG	2.90	Review revised 8th report from H. Bricks; revise NOM; telephone call with H. Bricks regarding 2 units that were made out of Unit PH6; email to Bricks with notice of motion;
January 18, 2017	EG	0.10	Follow-up to Hartley regarding comments to

Date
January 31, 2017

Invoice No.
601341

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>			
			NOM:			
January 19, 2017	EG	1.80	Email from Bricks to Gowlings enclosing Notice of Motion with his revisions; review and revise NOM;			
January 20, 2017	EG	2.20	Conference call with Gowlings and Receiver regarding report, notice of motion and next steps; briefly review landlord and tenant law regarding same; email from and to Hartley regarding Yoon wish to have 20 Korean students article at Rose; email to same regarding Yoon claim;			
January 23, 2017	EG	2.20	Continue review of landlord and tenant legislation and relevant caselaw regarding eviction of the Kims in Unit PH8;			
January 24, 2017	EG	0.20	Telephone call with Bruce Macheachern regarding claim against directors by Unimac;			
January 24, 2017	EG	3.50	Review file regarding notice given to Unimac/Hui/Baichoo and tenants in PH8 following Brown J priority Order in Feb 2014, dismissal of that appeal and Wilton Siegel order in March, 2015; Review and revise 8th report and notice of motion to incorporate same and additional facts/grounds required for eviction of occupants of PH8;			
January 26, 2017	EG	3.20	Review relevant Mortgages Act regarding evictions of Kims;			
January 27, 2017	EG	3.10	Complete review of relevant Mortgages Act regarding evictions of Kims;			
January 30, 2017	EG	2.50	Reporting email to Receiver regarding 8th Report, NOM and questions/issues going forward;			
January 31, 2017	EG	0.30	Telephone calls with Bricks regarding rents; revise NOM accordingly;			
OUR FEE HEREIN:						\$18,405.00
FEE HST:						\$2,392.65
<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>		
Eric Golden	Partner	40.90	\$450.00	\$18,405.00		

Date
January 31, 2017

Invoice No.
601341

File No.
104079-0001

-3-

TOTAL FEES AND DISBURSEMENTS:	\$18,405.00
TOTAL HST:	<u>\$2,392.65</u>
TOTAL AMOUNT DUE:	<u>\$20,797.65</u>

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

Make payment(s) payable to Blaney McMurtry LLP.

We accept Visa, Mastercard and AMEX.

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

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

This is Exhibit "C" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

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

Date
April 10, 2017

Invoice No.
606203

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended March 31, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 9, 2017	EG	0.30	Email to H. Bricks regarding information required for demand on rental amounts; email from and to same regarding same and conference call;
February 10, 2017	EG	0.50	Conference call with Deloitte and Gowlings; review NOM and further telephone call with H. Bricks concerning next steps;
February 21, 2017	EG	0.20	Follow-up email to and Bricks regarding unit rents info;
February 23, 2017	EG	0.10	Status update to Peoples;
March 2, 2017	EG	0.80	Letter from Caley Wray enclosing related employer application; fax from Caley Wray enclosing OLRB Confirmation of Filing and Notice to Employees;
March 7, 2017	EG	3.70	Review and revise motion material and report; email to and from H. Bricks regarding tenancy questions;
March 8, 2017	EG	2.20	Draft motion material and revise report; email to H. Bricks and Gowlings enclosing same and to-do list for Gowlings;

Date
April 10, 2017

Invoice No.
606203

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
March 9, 2017	EG	2.00	Draft Notice of termination of tenancy for Kims and cover letter to same; email to Bricks and ROS superintendent regarding same and delivery, as well as motion date;
March 9, 2017	CK	1.60	Review accounts regarding upcoming motion; draft fee affidavit of approval of Receiver's legal fees to date;
March 17, 2017	EG	1.50	Follow-up email to Patrick regarding status of Gowlings to-do list and motion date; email from same; telephone call with H. Bricks regarding same; email from G. Kim responding to eviction notices and arrears statement; email to same regarding same;
March 22, 2017	EG	0.20	Email from OLRB regarding mediation; diarize;
March 27, 2017	EG	0.20	Email form and left vm with HB regarding motion;
March 28, 2017	EG	0.10	Telephone call with H. Bricks regarding Gowlings response;

OUR FEE HEREIN:	\$6,245.00
FEE HST:	\$811.85

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	11.80	\$475.00	\$5,605.00
Chad Kopach	Partner	1.60	\$400.00	\$640.00

<u>Disbursements</u>	<u>Amount</u>
Courier	\$16.50

TOTAL DISBURSEMENTS:	\$16.50
*HST is not charged	
DISBURSEMENT HST:	<u>\$2.15</u>

TOTAL FEES AND DISBURSEMENTS:	\$6,261.50
TOTAL HST:	<u>\$814.00</u>

Date
April 10, 2017

Invoice No.
606203

File No.
104079-0001

-3-

TOTAL AMOUNT DUE:

\$7,075.50

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

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

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "D" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

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

Date
May 8, 2017

Invoice No.
608234

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended April 30, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 3, 2017	EG	0.10	Email from and to Bricks regarding CMHC conference call;
April 4, 2017	EG	1.00	Emails from and to H. Bricks regarding conference call; email to and from Bricks and Gowlings regarding outstanding issues and Grace Kim status;
April 6, 2017	EG	0.20	Communications with court regarding availability fro motion date; email to Bricks and Shea regarding same;
April 7, 2017	EG	2.50	Prepare for conference call; participate in same;email form Shea regarding return date; email from and to HB regarding return date for motion and claims; prepare request form for Com Court for motion date; emails to and from same regarding same; ; telephone call with H. Bricks regarding next steps; email to Gowlings/Receiver regarding letter to occupants with settlement agreements regarding: arrears;
April 11, 2017	EG	1.20	Email form Bricks enclosing settlement agreements with occupants; telephone call with Bricks regarding letters to occupants

Date
May 8, 2017

Invoice No.
608234

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>			
			regarding arrears ; email between Bricks and Gowlings regarding deposits; email to court concerning adjournment of motion to May date;			
April 12, 2017	EG	1.60	Begin letters to occupants;			
April 13, 2017	EG	0.30	Communications with Court regarding adjournment of motion to May 16; emails to Bricks and Shea regarding same;			
OUR FEE HEREIN:						\$3,277.50
FEE HST:						\$426.08
<u>Lawyer</u>		<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	
Eric Golden		Partner	6.90	\$475.00	\$3,277.50	
<u>Disbursements</u>					<u>Amount</u>	
Photocopying					\$31.15	
TOTAL DISBURSEMENTS:						\$31.15
*HST is not charged						
DISBURSEMENT HST:						<u>\$4.05</u>
TOTAL FEES AND DISBURSEMENTS:						\$3,308.65
TOTAL HST:						<u>\$430.13</u>
TOTAL AMOUNT DUE:						<u>\$3,738.78</u>

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

Date
May 8, 2017

Invoice No.
608234

File No.
104079-0001

-3-

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

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

This is Exhibit "E" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
May 31, 2017

Invoice No.
610045

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended May 31, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 1, 2017	EG	0.20	Emails to and from court concerning motion dates;
May 2, 2017	EG	1.20	Telephone call with H. Bricks regarding status and motion date; emails regarding same between HB and Gowlings; fee affidavit from H. Bricks and review same and related accounts;
May 8, 2017	EG	2.40	Letter from counsel for Union to OLRB canceling mediation; letter from same to mediator regarding same; email from mediator regarding same; email from OLRB enclosing Notice of Hearing for May 29; form to court regarding rescheduling of motion; emails to and from court regarding same; emails to and from counsel and Receiver regarding outstanding issues and next steps; telephone call with Cliff regarding same;
May 9, 2017	EG	0.30	Discussion with B. Anderson regarding OLRB application;
May 9, 2017	EG	5.30	Email from Bricks enclosing settlement agreements with some Unit holders who settled, and draft ones with those who did not;

Date
May 31, 2017

Invoice No.
610045

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			review relevant Mesbur Order regarding settlements; complete letter to Unit holders re: CAM arrears and email to Brick regarding same; email from Bricks regarding comments to same and schedule of outstanding CAM arrears and settlement payments owing;
May 10, 2017	EG	6.80	Various communications with Gowlings and receiver regarding CAM Arrears letters; draft letters to 43 unitholders who settled; revise letters and divide into 3 categories (CAM arrears below and above \$5K, and no arrears); finalize same;
May 10, 2017	EG	1.90	Review latest report from Receiver and revise same; email to and from receiver with proposed revisions;
May 10, 2017	PK	1.30	Preparing Final Unit Motion Record returnable May 31, 2017 and all matters incidental thereto;
May 11, 2017	WA	2.70	Review labour issues related to successor employer application; Telephone communications with client regarding same;
May 11, 2017	EG	6.80	Finalize CAM arrears/notice letters to all unitholders who settled; review schedule of non-ROS addresses for all settling units; instructions to clerk to issue same; ; detailed email to Gowlings and Receiver regarding CAM letters and May 31 motion including Gowlings bringing motion for approval of Mugunghwa settlement; conference call with Gowlings and Receiver regarding same;
May 11, 2017	EG	2.00	Revise motion material regarding discharge of KRMC as ILA counsel, and to include various fee affidavits; emails to and from P. Cho regarding KRMC fees and fee affidavit; revisions to report; emails to and from Bricks regarding NOM and 8th report;
May 11, 2017	CK	3.20	Revise and finalize fee affidavit; review and revise notice of motion and eighth report;
May 11, 2017	SR	2.60	Research and review case law under section 69 of the Labour Relations Act, 1995 with

Date
May 31, 2017

Invoice No.
610045

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			respect to a receiver and the effect of a successor employer declaration;
May 11, 2017	PK	2.20	Finalizing of Final Unit Motion Record returnable May 31, 2017; service of Final Unit Motion Record and all matters incidental thereto;
May 12, 2017	EG	7.80	Final revisions to NOM and report including sealing order relief; emails to and from Bricks regarding same; review motion record; draft order; update service list;
May 15, 2017	EG	1.20	Email to service list enclosing record; further emails to C. Chang, Union lawyer and counsel for Yoons regarding same; email to and from counsel for Trisura regarding same and Unimac issues;
May 15, 2017	EG	4.40	Email to and from Gowlings regarding OLRB material; review Gowlings OLRB response, and review Union material again; review Union caselaw and update same; communications with B. Anderson regarding same; email to Gowlings and receiver regarding same; email to receiver and Gowlings enclosing CAM letters;
May 16, 2017	EG	2.60	Telephone call with Bricks regarding OLRB matter; follow-up to Gowlings regarding same; letter to the Kims regarding motion and material; email from counsel for Chaitons regarding motion attendance; letter to Baichoo regarding same; review Residential Tenancies Act regarding potential limitation period; emails from and to Bricks regarding correction for Mansoo Chun CAM arrears Unit 909 (8.7K debit to 6.8K credit); email from former counsel for John Yoon et al; email to same and Matthew Harris regarding their representation; email from and to M. Harris regarding same;
May 17, 2017	EG	0.70	Emails from and to P. Shea regarding OLRB hearing issues; telephone call with Bricks regarding same; review amendments to successor employer laws following 1993 Deloitte case;

Date
May 31, 2017

Invoice No.
610045

File No.
104079-0001

-4-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 18, 2017	EG	0.60	Telephone call with Bricks regarding OLRB issues; email from Gowlings enclosing its NOM for May 31 settlement approval; telephone call from Shea regarding his talk with lawyer for union; communications with W. Anderson regarding same; email from Bricks regarding settlement with Y An regarding his CAM for 3 settlement units;
May 19, 2017	EG	4.40	Begin drafting factum for possession portion of motion; review Order and people priority motion NOM; review relevant reports regarding Unimac history to Units; review mortgages act relating to s. 52;
May 22, 2017	EG	4.40	Draft factum;
May 23, 2017	EG	7.30	Draft factum; emails to and from HB regarding factual questions for same;
May 24, 2017	EG	0.30	Emails to and from Shea regarding OLRB status; vms to and from court regarding May 31 date given CLUC retreat;
May 25, 2017	EG	2.20	Email from Shea and Bricks regarding status and adjournment of OLRB matter; letter from Caley Wray regarding adjournment; telephone call with Com Court regarding new hearing date; emails to Gowlings and HB regarding same and new date; revise NOM for new date; emails to service list regarding same; letters to Baichoo and Kims regarding same; emails from HB to owners of 308 and 801 regarding CAM arrears;
May 26, 2017	EG	4.00	Complete factum;
May 27, 2017	EG	0.20	Letter from Yoon regarding her settlement agreement number; letter from new lawyer for 238;
May 29, 2017	EG	0.10	Email from A.Yoon to Bricks regarding settlement amount for his unit;
May 30, 2017	EG	4.20	Review prior reports and insert cites for factum; review and revise factum;
May 30, 2017	CK	1.40	Review and revise factum for use on motion to

Date
May 31, 2017

Invoice No.
610045

File No.
104079-0001

-5-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 31, 2017	EG	4.80	declare void purported tenancy of PH unit 8; Email to Bricks enclosing draft factum for review; email from same with proposed revisions; incorporate same; email to Shea enclosing draft factum; emails from and to same regarding proposed revisions; make suggested revisions; email from G. Kim regarding her position; revise factum accordingly to deal with production of proof of 33K cheque payment and disclaiming lease;
May 31, 2017	PK	0.80	Drafting and preparation of Brief of Authorities for Final Unit Motion Record now returnable June 5, 2017 and all matters incidental thereto;

OUR FEE HEREIN:	\$41,199.00
FEE HST:	\$5,355.87

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
William Anderson	Partner	2.70	\$600.00	\$1,620.00
Eric Golden	Partner	76.10	\$475.00	\$36,147.50
Chad Kopach	Partner	4.60	\$400.00	\$1,840.00
Simon Reis	Associate	2.60	\$240.00	\$624.00
Patricia Keane	Clerk	4.30	\$225.00	\$967.50

<u>Disbursements</u>	<u>Amount</u>
Court Fees* - Non-Taxable	\$160.00
Courier	\$31.08
Photocopying	\$475.30

TOTAL DISBURSEMENTS:	\$666.38
*HST is not charged	
DISBURSEMENT HST:	<u>\$65.83</u>

TOTAL FEES AND DISBURSEMENTS:	\$41,865.38
TOTAL HST:	<u>\$5,421.70</u>

Date
May 31, 2017

Invoice No.
610045

File No.
104079-0001

-6-

TOTAL AMOUNT DUE:

\$47,287.08

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

This is Exhibit "F" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
June 30, 2017

Invoice No.
612110

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended June 30, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
June 1, 2017	EG	0.30	Response to G. Kim email alleging she did not receive my last letter; and receiver position on motion and regarding her request for an adjournment;
June 2, 2017	EG	0.80	Detailed email to court regarding June 5 hearing, Kims issue and issued being heard on motion; email from and to Anna K regarding hearing;
June 2, 2017	CK	0.40	Further revisions to draft factum;
June 4, 2017	EG	1.70	Letter and email from new lawyer for 238; review all Orders relating to 238 and email to 238's new counsel concerning 238 background and next steps;
June 4, 2017	EG	0.20	Emails from H. Bricks regarding CAM arrears to L. Kim (units 804, 1007, 1109) and to B. Mosey (Unit 1008);
June 5, 2017	EG	5.80	Prepare for and attend in court regarding June 5 motion; communications with Anna K regarding Supp R & D; prepare Supp Eighth report regarding same; emails to and from Anna K. regarding same; email to service list enclosing same, and endorsements of Pattilo

Date
June 30, 2017

Invoice No.
612110

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			J. adjourning Kim motion to Aug 30 and remaining motion to June 6; revise Order accordingly; email to and from counsel for 238 regarding June 6 attendance; emails from and to Prophet regarding outcome of today's attendances; emails from and to counsel for BLG regarding outcome of motion and 238/Unimac response;
June 6, 2017	EG	3.70	Email to new counsel for 238 regarding its representation on other matters; communications with Anna K. regarding updated R &D; attend in Court for follow-up attendance; further revisions to Order requested by Pattillo J; re-attend with final Order; arrange to have same entered;
June 7, 2017	EG	0.50	Email form H. Bricks enclosing article in Korea times about June 5 motion; email to service list enclosing orders and endorsements; email to G. Kim regarding court attendance and next steps;
June 8, 2017	EG	1.50	Summarize factum into memorandum of law for Kims to provide to their counsel, and pending receipt of Kim evidence and landlord tenant board proceeding;
June 12, 2017	EG	0.30	Emails to H. Bricks regarding Unit 703 still being occupied; email from Greenspoon with letter advising she is not acting for 238; email to same regarding same;
June 13, 2017	EG	1.80	Letter to Kims regarding next steps; instructions to clerk regarding pulling of Kim Landlord Tenant Board proceeding; review most recent appeal case regarding LTA jurisdiction issue; complete memorandum of law;
June 13, 2017	PK	0.70	Telephone calls to Landlord and Tenant Board to obtain information regarding a filing of an application by Ms Kim (PH 8) with the tenant board; and all matters incidental thereto; prepare email report for file;
June 14, 2017	EG	0.10	Emails between Bricks and Prophet regarding Albert Yoon settlement (Units 1001 and 1003);

Date
June 30, 2017

Invoice No.
612110

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
June 19, 2017	EG	1.80	Notice of Hearing from LTB along with Kims Notice of Application before LTB; review same and relevant Residential Tenancies Act provisions; telephone call with Bricks regarding same; email to LTB regarding same regarding production of more legible version of application; emails to and from Bricks and Gowlings regarding strategy and recommendation; email from LTB with more legible version; review appointment order regarding stay motion;
June 20, 2017	EG	4.40	Revise factum to include stay issue and Kim LTB application issue; letter to the Kims regarding motion for stay; letter to same enclosing factum and brief of authorities; emails to Bricks enclosing LTB material and draft factum, as well as instructions for 2nd supplement to 8th Report to reference LTB material; telephone call with Bricks regarding status and strategy; communications with court concerning motion dates and complete form for same;
June 20, 2017	CK	1.20	Review and revise factum regarding upcoming motion regarding PH8 and regarding stay of residential tenancy proceeding;
June 21, 2017	EG	0.10	Telephone call from P. Cho regarding lawsuit between directors and IWOK on guarantee;
June 22, 2017	EG	0.10	Follow-up email to HB regarding Jennete Lee in Unit 703 and obtaining vacant possession;
June 22, 2017	EG	1.70	Cross reference and coordinate responses to date to CAM letters; emails to H. Bricks regarding same;
June 23, 2017	EG	0.10	Email from and to Com Court regarding material for Chamber attendance;
June 26, 2017	EG	6.50	Letter from G. Kim responding to my last letter to her; prepare for and attend Chambers appointment regarding scheduling of stay motion; letter/email to G. Kim regarding same; email to Bricks and Gowlings regarding same; finalize factum for stay issue and email to HB regarding comments on same; emails from

Date
June 30, 2017

Invoice No.
612110

File No.
104079-0001

-4-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			and to same regarding revisions to same; emails form and to Bricks enclosing second supplement to 8th report and revisions to same;
June 27, 2017	EG	6.50	Draft motion record for stay; review and revise same; complete brief of authorities;
June 27, 2017	CK	2.20	Review and revise factum and notice of motion for interim stay of RTA application;
June 28, 2017	EG	0.30	Emails to service list enclosing notice of motion for stay; letters/emails to Kims/Baichoo enclosing motion material ,factum and brief of authorities;

OUR FEE HEREIN: \$19,822.50
FEE HST: \$2,576.93

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	38.20	\$475.00	\$18,145.00
Chad Kopach	Partner	3.80	\$400.00	\$1,520.00
Patricia Keane	Clerk	0.70	\$225.00	\$157.50

<u>Disbursements</u>	<u>Amount</u>
Court Fees* - Non-Taxable	\$160.00
Agent's Fees & Disbursements	\$110.00
Courier	\$55.50
Photocopying	\$316.40
Binding and Tab Charges	\$83.33

TOTAL DISBURSEMENTS: \$725.23

*HST is not charged

DISBURSEMENT HST: \$73.48

TOTAL FEES AND DISBURSEMENTS: \$20,547.73

TOTAL HST: \$2,650.41

Date
June 30, 2017

Invoice No.
612110

File No.
104079-0001

-5-

TOTAL AMOUNT DUE:

\$23,198.14

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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the wire transfer.**

This is Exhibit "G" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
July 31, 2017

Invoice No.
614271

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended July 31, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 2, 2017	EG	0.40	Email from owner of Units 810 & 812 (Sun haw Lee) requesting 85K discount; review schedule regarding total amount owing; email from Gowlings regarding same; exchange of emails between owner of Unit 801 (Steven Yu) and Receiver regarding CAM arrears, and schedules relating to same;
July 10, 2017	EG	1.20	Email to Bricks regarding status of tomorrow's motion; prepare for same;
July 11, 2017	EG	3.30	Draft Order; Attend in court regarding motion to stay Kims' LTB hearing; instructions to clerk to have order entered and filed with LTB board;
July 12, 2017	EG	0.80	Email to Kims and Baichoo enclosing Order of Justice Conway and next steps; email to distribution list enclosing Order; email to LTB enclosing same and regarding staying of LTB hearing;
July 13, 2017	EG	0.10	Email to Kims and Baichoo enclosing LTB file status notice confirming that Kims LTB hearing stayed;

Date
July 31, 2017

Invoice No.
614271

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 13, 2017	PK	0.40	Preparation of memo to process server with respect to the filing with Superior Court of the Endorsement and Stay Order of Justice Conway dated July 11, 2017 and also immediate filing to be done of the Stay Order at the Ontario Rental Tribunal Office and all matters incidental thereto;
July 21, 2017	EG	0.10	Order from LTB staying Kims' hearing pursuant to Order of Justice Conway;
July 26, 2017	EG	0.20	Email exchange between Gowlings and Deloitte regarding potential purchaser for nursing home; email from counsel for certain directors regarding whether non-profit entity a requirement for purchase of Nursing Home;

OUR FEE HEREIN:	\$2,987.50
FEE HST:	\$388.38

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	6.10	\$475.00	\$2,897.50
Patricia Keane	Clerk	0.40	\$225.00	\$90.00

<u>Disbursements</u>	<u>Amount</u>
Agent's Fees & Disbursements	\$110.00
Courier	\$49.14

TOTAL DISBURSEMENTS:	\$159.14
*HST is not charged	
DISBURSEMENT HST:	<u>\$20.69</u>

TOTAL FEES AND DISBURSEMENTS:	\$3,146.64
TOTAL HST:	<u>\$409.07</u>

TOTAL AMOUNT DUE:	<u>\$3,555.71</u>
-------------------	-------------------

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

Date
July 31, 2017

Invoice No.
614271

File No.
104079-0001

-3-

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the wire transfer.**

This is Exhibit "H" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
August 31, 2017

Invoice No.
615821

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended August 31, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
August 1, 2017	EG	0.10	Email from G. Kim requesting extension; email from G. Kim to Pattillo J. requesting extension of deadline to make inquiries of counsel; emails from assistant for Pattillo J. to G. Kim regarding same;
August 15, 2017	EG	0.40	Telephone call with Larry Levine (counsel for Grace Kim) requesting docs; email from and to same regarding same;
August 17, 2017	EG	0.20	Email from G. Kim alleging vandalism to her car; emails to and from receiver and Gowlings regarding same;
August 28, 2017	EG	0.10	Email to potential counsel for G. Kim regarding whether or not he has been retained;
August 29, 2017	EG	3.70	Email from counsel L. Levine advising he has not been retained by G. Kim; emails to and from Grace Kim regarding same; emails from and to H. Bricks and P. Shea regarding status; review material and prepare for motion tomorrow; instructions to clerk to prepare brief of Receiver's reports for motion;
August 30, 2017	EG	3.20	Emails from and to G. Kim regarding her request for adjournment; communications with

Date
August 31, 2017

Invoice No.
615821

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>		
			Receiver and Gowlings regarding same; attend in Court regarding same; email to G. Kim enclosing order;		
			OUR FEE HEREIN:		\$3,657.50
			FEE HST:		\$475.48
<u>Lawyer</u>		<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden		Partner	7.70	\$475.00	\$3,657.50
			TOTAL FEES AND DISBURSEMENTS:		\$3,657.50
			TOTAL HST:		<u>\$475.48</u>
			TOTAL AMOUNT DUE:		<u>\$4,132.98</u>

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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This is Exhibit "I" referred to in the Affidavit of Chad Kopach sworn
January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
September 30, 2017

Invoice No.
618148

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended September 30, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
September 14, 2017	EG	0.30	Email to Grace Kim regarding return date for motion; email to Justin Baichoo regarding same and enclosing last endorsement;
September 15, 2017	EG	0.10	Email from Baichoo regarding his position on motion;
September 17, 2017	EG	3.40	Review material in detail for return of motion tomorrow;
September 18, 2017	EG	4.00	Draft Order; complete preparation and attend in court regarding motion;
September 26, 2017	EG	0.50	Discussions with Bricks regarding [REDACTED]

OUR FEE HEREIN: \$3,942.50
FEE HST: \$512.53

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	8.30	\$475.00	\$3,942.50

TOTAL FEES AND DISBURSEMENTS: \$3,942.50
TOTAL HST: \$512.53

Date
September 30, 2017

Invoice No.
618148

File No.
104079-0001

-2-

TOTAL AMOUNT DUE: \$4,455.03

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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the wire transfer.**

This is Exhibit "J" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
November 17, 2017

Invoice No.
621106

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended October 31, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
October 9, 2017	EG	0.30	Email from and to Bricks regarding exception for not-for-profit LTC selling to a for-profit entity; emails to corporate lawyer and tax lawyer with relevant expertise regarding same;
October 10, 2017	EG	0.50	Communications with Mona Taylor and John Papadakis regarding transfer of ROS nursing home license; communication with Bricks regarding same and term in any APS regarding same;
October 12, 2017	EG	0.30	Telephone call with Bricks regarding Unit PH8 and sale and marketing process; status email to G. Kim;
October 13, 2017	PK	0.30	Preparation of memorandum to court clerk and arrangements regarding Order of Justice Myers to be filed with the Superior Court [Commercial List and Ontario Rental Tribunal and all matters incidental thereto;
October 23, 2017	EG	0.10	Communications with clerk regarding filing of Kim Unit PH8 possession order with LTB;
October 31, 2017	EG	0.10	Email from OLRB with notice scheduling Jan 18 hearing date;

Date
November 17, 2017

Invoice No.
621106

File No.
104079-0001

-2-

OUR FEE HEREIN: \$685.00
FEE HST: \$89.05

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.30	\$475.00	\$617.50
Patricia Keane	Clerk	0.30	\$225.00	\$67.50

<u>Disbursements</u>	<u>Amount</u>
Agent's Fees & Disbursements	\$132.50

TOTAL DISBURSEMENTS: \$132.50
*HST is not charged
DISBURSEMENT HST: \$17.23

TOTAL FEES AND DISBURSEMENTS: \$817.50
TOTAL HST: \$106.28

TOTAL AMOUNT DUE: \$923.78

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

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We accept Visa, Mastercard and AMEX.

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General Account No. 0680-5215022 Swift Code: TDOMCATTOR

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

This is Exhibit "K" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
November 30, 2017

Invoice No.
622611

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended November 30, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
November 1, 2017	EG	0.10	Communications with Anderson regarding January OLRB hearing; follow-up email to G. Kim regarding Nov 18 date to vacate Unit PH8;
November 9, 2017	EG	0.30	Email from Bricks enclosing Kim petition; email to G. Kim regarding same;
November 17, 2017	EG	0.50	Emails from and to Grace Kim regarding next steps; email to H. Bricks regarding same; instructions to clerk regarding inquiries of Sheriff for steps to be taken when evicting an elderly infirm occupant;
November 20, 2017	EG	2.10	Emails from and email to G. Kim regarding next steps and her communications with Justice Myers; status email to Receiver; compile material for WOP motion; instructions to M. Hodges regarding same;
November 20, 2017	MH	2.60	Meeting with E. Golden; reviewed materials for motion;
November 21, 2017	EG	0.40	Email from G. Kim regarding Receiver plans for ROS going forward; email from G. Kim to Receiver regarding same; email to same regarding same; emails to and from Receiver

Date
November 30, 2017

Invoice No.
622611

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			and Shea regarding same;
November 21, 2017	MH	3.30	Preliminary drafting of motion material;
November 22, 2017	EG	2.50	Review and revise Notice of Motion; email to Bricks regarding third supp report and contents therein;
November 22, 2017	MH	2.70	Revise and complete Motion for motion for writ of possession material;
November 23, 2017	EG	3.70	Email from and to Grace Kim regarding receiver plans for ROS; review and revise Supp third report; telephone calls with Bricks regarding same; final revisions to NOM; email to and from court regarding ex parte motion to be placed in front of Myers J; draft Order; proof motion record;
November 23, 2017	PK	1.10	Communications with Sheriff regarding enforcement;
November 24, 2017	EG	2.00	Attend in court on ex parte motion for Writ of Possession; instructions to clerk to have Order entered; email to Receiver regarding outcome;
November 29, 2017	EG	0.50	Letter and email to G. Kim with Order and motion material; status email to Bricks; telephone call with Bricks regarding same and next motion date; instructions to clerk to have WOP issued;
November 29, 2017	PK	0.80	Drafting and preparation of letter to tenants in Unit PH 8 enclosing Order for leave to issue a Writ of Possession, motion material, Endorsement of Justice Myers dated November 24, 2017;

OUR FEE HEREIN:
FEE HST:

\$8,411.00
\$1,093.43

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	12.10	\$475.00	\$5,747.50
Megan Hoges	Associate	8.60	\$260.00	\$2,236.00
Patricia Keane	Clerk	1.90	\$225.00	\$427.50

Disbursements
Court Fees* - Non-Taxable

Amount
\$230.00

Date
November 30, 2017

Invoice No.
622611

File No.
104079-0001

-3-

Disbursements

Agent's Fees & Disbursements

Amount

\$55.00

TOTAL DISBURSEMENTS: \$285.00

*HST is not charged

DISBURSEMENT HST: \$7.15

TOTAL FEES AND DISBURSEMENTS: \$8,696.00

TOTAL HST: \$1,100.58

TOTAL AMOUNT DUE: \$9,796.58

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

Make payment(s) payable to Blaney McMurtry LLP.

We accept Visa, Mastercard and AMEX.

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

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

This is Exhibit "L" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.

A handwritten signature in blue ink that reads "K. Vickers". The signature is written in a cursive style with a large, looped "V" at the end.

Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
December 31, 2017

Invoice No.
624698

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended December 31, 2017 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 4, 2017	PK	1.00	Drafting and preparation of Writ of Possession documents for issuance by the court;
December 6, 2017	EG	0.20	Email from and to Grace Kim regarding documents delivered regarding WOP: email to and from Bricks regarding his review and revisions to WOP;
December 7, 2017	EG	0.50	Email from and to G. Kim regarding documents delivered regarding WOP; revisions to WOP material and instructions to clerk to have WOP issued;
December 7, 2017	PK	0.60	Finalize Writ of Possession; Drafting and preparation of memorandum and arrangements with court clerk to issue a Writ of Possession with respect to Unit PH8 and all matters incidental thereto;
December 20, 2017	PK	0.60	Drafting and preparation of correspondence and required eviction documents to the Toronto Sheriff's office regarding filing of the Writ of Possession for Unit PH8 and all matters incidental thereto;
December 26, 2017	EG	0.80	Review and revise material to Sheriff for

Date
December 31, 2017

Invoice No.
624698

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 28, 2017	EG	0.30	execution of WOP; Vm from LTB hearing administrator; vm for same and telephone call with same regarding status of Kim matter; (Dania Alvarado - hearing coordinator LTB - 416-326-9818)
December 29, 2017	EG	1.50	Review status with settling life lease occupants and CAM/monthly payments due; compile documentation for costs hearing against Leon Hui/Unimac; prepare remaining to-do list going forward;

OUR FEE HEREIN:	\$2,062.50
FEE HST:	\$268.13

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	3.30	\$475.00	\$1,567.50
Patricia Keane	Clerk	2.20	\$225.00	\$495.00

<u>Disbursements</u>	<u>Amount</u>
Filing Fees* - Non-Taxable	\$324.00
Agent's Fees & Disbursements	\$90.00

TOTAL DISBURSEMENTS:	\$414.00
*HST is not charged	
DISBURSEMENT HST:	<u>\$11.70</u>

TOTAL FEES AND DISBURSEMENTS:	\$2,476.50
TOTAL HST:	<u>\$279.83</u>

TOTAL AMOUNT DUE:	<u>\$2,756.33</u>
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BLANEY McMURTRY LLP

Eric Golden
E. & O.E

Date
December 31, 2017

Invoice No.
624698

File No.
104079-0001

-3-

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

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

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "M" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
January 31, 2018

Invoice No.
627530

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended January 31, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
January 8, 2018	EG	2.20	Emails to H. Bricks regarding eviction and draft documentation; review and revise same; email form Bricks regarding Grace Kim 900 person petition; review same; email to G. Kim regarding petition; email to Bricks and Shea regarding same and notice to Peoples instructions to clerk regarding eviction instructions to sheriff;
January 10, 2018	EG	0.30	Instructions to clerk to have Sheriff postpone eviction to early March; telephone call from Sheriff's office regarding eviction notice;
January 10, 2018	PK	0.50	Telephone call with May at the Toronto Sheriff Enforcement requesting to postpone the eviction for Unit PH8; Drafting and preparation of fax to Toronto Sheriff Enforcement regarding postponing of upcoming eviction for Unit PH8 until early March, 2018 and all matters incidental thereto;
January 12, 2018	EG	3.50	Detailed summary to Peoples of Kim eviction background and recommendation, and review relevant motion material/reports/orders for same;

Date
January 31, 2018

Invoice No.
627530

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
January 12, 2018	CK	0.20	Review and revise draft reporting correspondence to client regarding status of eviction of PH8;
January 15, 2018	EG	1.10	Email to G. Kim same regarding her request for additional indulgence; status update to Peoples and Deloittes; email from Deloittes regarding Korean's group potential bid for nursing home; email to and from same regarding Grace Kim's pastor's inquiries;
January 16, 2018	EG	0.30	Telephone call with Bricks regarding Kim eviction; Further emails to and from Deloittes and Peoples regarding Kim issue;
January 17, 2018	EG	0.50	Further letter from G. Kim requesting further extension; email to same regarding same; update to client and Receiver;
January 29, 2018	EG	0.20	Emails form OLRB regarding adjournment of hearing and emails to Gowlings regarding same;

OUR FEE HEREIN: \$4,040.00
FEE HST: \$525.20

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	8.10	\$475.00	\$3,847.50
Chad Kopach	Partner	0.20	\$400.00	\$80.00
Patricia Keane	Clerk	0.50	\$225.00	\$112.50

<u>Disbursements</u>	<u>Amount</u>
Courier	\$4.00

TOTAL DISBURSEMENTS: \$4.00
*HST is not charged
DISBURSEMENT HST: \$0.52

TOTAL FEES AND DISBURSEMENTS: \$4,044.00
TOTAL HST: \$525.72

Date
January 31, 2018

Invoice No.
627530

File No.
104079-0001

-3-

TOTAL AMOUNT DUE: \$4,569.72

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

This is Exhibit "N" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
February 28, 2018

Invoice No.
630203

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended February 28, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 13, 2018	EG	1.10	Email from Bricks regarding parking bylaw and parking issues; review bylaw; telephone call with Bricks regarding parking issue;
February 14, 2018	EG	0.90	Communications with Wolfson regarding parking bylaw issues; conference call with same and Bricks regarding same;
February 14, 2018	SW	1.40	Reviewing by-law materials regarding parking requirements; conference call with client regarding same;
February 20, 2018	EG	0.70	Email from Bricks regarding CAM status of life lease unit holders; review most recent schedule; email to same regarding precedents for updated letters;
February 21, 2018	EG	0.70	Email from Nahun regarding status and strategy regarding Grace Kim; review last communications with G. Kim; email to Nahun and Bricks regarding same; email from Bricks regarding same;
February 26, 2018	EG	0.50	Conference call with Gowlings and Bricks regarding [REDACTED]

Date
February 28, 2018

Invoice No.
630203

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 28, 2018	EG	0.80	Email from G. Kim regarding eviction; telephone call with Bricks regarding same; prepare draft; email to Kim regarding same;

OUR FEE HEREIN:	\$3,002.50
FEE HST:	\$390.33

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	4.70	\$475.00	\$2,232.50
Shawn Wolfson	Partner	1.40	\$550.00	\$770.00

TOTAL FEES AND DISBURSEMENTS:	\$3,002.50
TOTAL HST:	\$390.33

TOTAL AMOUNT DUE:	<u>\$3,392.83</u>
-------------------	-------------------

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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Details are available upon request.

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General Account No. 0680-5215022 Swift Code: TDOMCATTOR

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

This is Exhibit "O" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
March 31, 2018

Invoice No.
632237

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended March 31, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
March 5, 2018	EG	0.70	Email from G. Kim regarding eviction; email from her pastor regarding same; review prior email communications regarding same; telephone call with Bricks regarding same; email to Nahun at Peoples regarding same;
March 6, 2018	EG	0.70	Communications with clerk regarding Kim allegation that Sheriff has scheduled eviction; telephone call with Nahun and Hartley regarding status of condominium conversion and Grace Kim;
March 23, 2018	EG	0.50	Review email from Bricks with new CAM letter; review prior CAM letters and arrears schedule; email to Bricks regarding same;

OUR FEE HEREIN: \$950.00
FEE HST: \$123.50

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.90	\$500.00	\$950.00

TOTAL FEES AND DISBURSEMENTS: \$950.00
TOTAL HST: \$123.50

Date
March 31, 2018

Invoice No.
632237

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$1,073.50

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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Details are available upon request.

Make payment(s) payable to Blaney McMurtry LLP.

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General Account No. 0680-5215022 Swift Code: TDOMCATTOR

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

This is Exhibit "P" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
April 30, 2018

Invoice No.
634365

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended April 30, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 18, 2018	EG	0.20	Emails to and from Peoples and Deloitte's regarding eviction date for Grace Kim;
April 23, 2018	EG	0.30	Review most recent correspondence from G. Kim and her church; email to G. Kim regarding eviction date;
April 23, 2018	PK	0.50	Drafting and preparation of letter to sheriff's office (Toronto) with respect to rescheduling of eviction for Unit PH8 and all matter incidental thereto;
April 27, 2018	EG	0.30	Instructions to clerk to arrange for eviction week of May 28; review and revise instructions to Sheriff;
April 30, 2018	EG	0.20	Letter from Sheriff confirming eviction scheduled for week of May 28; diarize steps for same;

OUR FEE HEREIN: \$612.50
FEE HST: \$79.63

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.00	\$500.00	\$500.00
Patricia Keane	Clerk	0.50	\$225.00	\$112.50

Date
April 30, 2018

Invoice No.
634365

File No.
104079-0001

-2-

<u>Disbursements</u>	<u>Amount</u>	
Filing Fees* - Non-Taxable	\$240.00	
Agent's Fees & Disbursements	\$70.00	
TOTAL DISBURSEMENTS:		\$310.00
*HST is not charged		
DISBURSEMENT HST:		<u>\$9.10</u>
TOTAL FEES AND DISBURSEMENTS:		\$922.50
TOTAL HST:		<u>\$88.73</u>
TOTAL AMOUNT DUE:		<u>\$1,011.23</u>

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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Details are available upon request.

Make payment(s) payable to Blaney McMurtry LLP.

We accept Visa, Mastercard and AMEX.

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

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

This is Exhibit "Q" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.

A handwritten signature in blue ink that reads "K. Vickers". The signature is written in a cursive style with a large, looped "V" at the end.

Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
May 31, 2018

Invoice No.
635700

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended May 31, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 2, 2018	EG	0.40	Notice to Vacate from Sheriff; status update to Nahun;
May 25, 2018	EG	0.10	Email from Bricks regarding call from G. Kim;
May 28, 2018	EG	1.20	Communications with clerk regarding Sheriff's eviction deadline and instructing Sheriff today regarding eviction; vm from G. Kim; emails from and to Bricks regarding Kim offer for unit and eviction; emails to and from Gowlings and Peoples regarding same; instructions to clerk regarding delay in eviction; email from Bricks to Kim regarding status and potential purchase of unit;
May 28, 2018	PK	0.20	Contact with the Toronto sheriff's office regarding postponing scheduled eviction;
May 29, 2018	EG	0.10	Emails between Bricks and Grace Kim regarding sale agreement for Unit PH8; email from Shea regarding same;

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

Date
May 31, 2018

Invoice No.
635700

File No.
104079-0001

-2-

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.80	\$500.00	\$900.00
Patricia Keane	Clerk	0.20	\$225.00	\$45.00

TOTAL FEES AND DISBURSEMENTS: \$945.00

TOTAL HST: \$122.85

TOTAL AMOUNT DUE: \$1,067.85

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

Make payment(s) payable to Blaney McMurtry LLP.

We accept Visa, Mastercard and AMEX.

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

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

This is Exhibit "R" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
June 30, 2018

Invoice No.
638069

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended June 30, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
June 1, 2018	PK	0.20	Drafting and preparation of letter regarding rescheduling of an eviction for Unit PH8 (Grace Kim);
June 5, 2018	EG	1.00	Email from and to G. Kim regarding eviction; email from Gowlings regarding deadlines for WOP; review Rules and Order and email to same regarding same;
June 7, 2018	EG	0.50	Emails from Gowlings to Deloittes regarding proposed APS for G. Kim; briefly review same; email from Bricks summarizing his meeting with Grace Kim; email from and to Gowlings regarding deadline dates for extending APS;
June 8, 2018	EG	0.50	Emails with Deloittes and Peoples regarding Kim APS and eviction; email from Gowlings regarding final version of APS with June 18 expiry; email from Deloittes to Kim regarding same;
June 18, 2018	EG	0.80	Email to Bricks regarding status; emails from HB regarding Grace Kim APS and her response; telephone call with Bricks regarding same; review and revise Bricks response to Kim; instruct clerk to instruct Sheriff to resume

Date
June 30, 2018

Invoice No.
638069

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>			
			eviction process and determine likely eviction date; memorandum to Sheriff regarding resumption of eviction process;			
June 19, 2018	EG	0.20	Email from and to Bricks regarding notice of G. Kim regarding eviction;			
June 20, 2018	EG	0.30	Discussions with Bricks regarding Grace Kim; review response form Grace to Hartley's deadline email; review and revise response from Bricks;			
June 24, 2018	EG	0.50	Compile relevant correspondence involving Grace Kim since Jan 2018 in anticipation of any motion to stay eviction;			
OUR FEE HEREIN:						\$1,945.00
FEE HST:						\$252.85
<u>Lawyer</u>		<u>Title</u>	<u>Hours</u>	<u>Rate</u>		<u>Amount</u>
Eric Golden		Partner	3.80	\$500.00		\$1,900.00
Patricia Keane		Clerk	0.20	\$225.00		\$45.00
<u>Disbursements</u>						
Filing Fees* - Non-Taxable						\$564.00
TOTAL DISBURSEMENTS:						\$564.00
*HST is not charged						
DISBURSEMENT HST:						<u>\$0.00</u>
TOTAL FEES AND DISBURSEMENTS:						\$2,509.00
TOTAL HST:						<u>\$252.85</u>
TOTAL AMOUNT DUE:						<u>\$2,761.85</u>

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

Date
June 30, 2018

Invoice No.
638069

File No.
104079-0001

-3-

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

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

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "S" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.

A handwritten signature in blue ink that reads "K. Vickers". The signature is written in a cursive style with a large, looped "V".

Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
July 31, 2018

Invoice No.
640039

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended July 31, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 6, 2018	EG	0.20	Communications with clerk regarding inquiries of Sheriff to determine eviction date;
July 8, 2018	EG	0.10	Email to Bricks and Shea regarding Grace Kim deadline to complete APS and likely date for eviction;
July 18, 2018	EG	0.10	Exchange of emails between Deloitte's and G. Kim regarding proposed APS for Unit PH8;
July 20, 2018	EG	0.20	Email from Gowlings real estate lawyer regarding his communications with G. Kim about APS for Unit PH8; letter from G. Kim to receiver regarding her position;
July 23, 2018	EG	3.30	Email from G. Kim regarding her intention to make an offer for Unit PH8; emails to and from Peoples regarding same and next steps; review communications with G. Kim since initial eviction emails; responses to and from G. Kim regarding her potential offer for Unit PH8 and next steps; telephone calls with Sheriff's office confirming eviction, Grace Kim mother issues, and regarding eviction date; vm from and telephone call with Sheriff regarding eviction date and Grace Kim mother issues;

Date
July 31, 2018

Invoice No.
640039

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>			
			status updates to Receiver; emails to and from PM to confirm all in order for eviction;			
July 24, 2018	EG	7.50	Email from Gowlings enclosing Grace Kim offer for Unit PH8; review same in detail; various communications throughout day with Grace Kim, Deloittes, Sheriff, ROS super; PM, Peoples, Gowlings regarding Kim offer, eviction, sister attending at Blaneys and Deloittes, removal from premises, inventory of belongings at Unit PH8 and next steps;			
July 25, 2018	EG	0.10	Telephone call from Kwang Shin, counsel for Grace Kim;			
July 26, 2018	EG	0.50	Email from PM regarding videos and photos and Unit PH8; status email to client/Receiver/Gowlings/ email from Receiver regarding same;			
July 27, 2018	EG	1.20	Emails from G. Kim regarding Unit PH8; emails from lawyer for G. Kim and response to same regarding status and Receiver position;			
July 29, 2018	EG	0.30	Status update to Peoples and Receiver/Gowlings;			
OUR FEE HEREIN:						\$6,750.00
FEE HST:						\$877.50
<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>		
Eric Golden	Partner	13.50	\$500.00	\$6,750.00		
<u>Disbursements</u>				<u>Amount</u>		
Filing Fees* - Non-Taxable				-\$324.00		
Agent's Fees & Disbursements				\$70.00		
TOTAL DISBURSEMENTS:						(\$254.00)
*HST is not charged						
DISBURSEMENT HST:						<u>\$9.10</u>
TOTAL FEES AND DISBURSEMENTS:						\$6,496.00
TOTAL HST:						<u>\$886.60</u>

Date
July 31, 2018

Invoice No.
640039

File No.
104079-0001

-3-

TOTAL AMOUNT DUE:

\$7,382.60

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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Details are available upon request.

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We accept Visa, Mastercard and AMEX.

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "T" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
August 31, 2018

Invoice No.
642140

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended August 31, 2018 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 3, 2018	PK	0.30	Telephone call with sheriff's office confirming update eviction schedule; Finalize letter to sheriff's office regarding rescheduling of an eviction for Unit PH8 and all matters incidental thereto;
August 2, 2018	EG	0.20	Email from Bricks enclosing email from Grace Kim regarding request to use PH8 for August 2018 in return for paying rent; email to Grace Kim regarding same; email to her lawyer regarding same;
August 3, 2018	EG	0.10	Email from Grace Kim lawyer regarding his client communicating with opposing counsel directly and not receiver;
August 7, 2018	EG	1.10	Telephone call from Grace Kim; emails to and from her lawyer regarding same and termination of his retainer; status email to and from Peoples; email from Anna K. regarding Grace's sister attendance; emails to and telephone call with same regarding same;
August 8, 2018	EG	0.30	Email to G. Kim summarizing attendance by her and sister at ROS yesterday;

Date
August 31, 2018

Invoice No.
642140

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
August 13, 2018	EG	0.30	Status update to Peoples regarding Grace Kim status;
August 14, 2018	EG	0.20	Telephone call with Bricks regarding status of condominiumization and removal of Grace Kim belongings;
August 17, 2018	EG	0.70	Emails from and to G. Kim regarding her request to access unit before Monday to remove certain belongings; emails from and to PM, super and Deloitte regarding same;
August 18, 2018	EG	0.30	Email from Mugunghwa regarding chattels at ROS it alleges an ownership interest in; letter from estate trustee of Young Sohn (Unit 1005) regarding his passing and interest in his assets; emails to and from Bricks regarding same; communications with Bricks regarding conveyance of strip of land to receiver for condominiumization;
August 20, 2018	EG	0.20	Telephone call with Bricks regarding Grace Kim move today; email from bricks regarding status;
August 30, 2018	EG	0.10	Emails from and to Brian Kim regarding G. Kim move and request for an additional move day;

OUR FEE HEREIN:

\$1,817.50

FEE HST:

\$236.28

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	3.50	\$500.00	\$1,750.00
Patricia Keane	Clerk	0.30	\$225.00	\$67.50

TOTAL FEES AND DISBURSEMENTS:

\$1,817.50

TOTAL HST:

\$236.28

Date
August 31, 2018

Invoice No.
642140

File No.
104079-0001

-3-

TOTAL AMOUNT DUE: \$2,053.78

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

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

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "U" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.

A handwritten signature in blue ink that reads "K. Vickers". The signature is written in a cursive style with a large initial "K" and a stylized "V".

Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
January 31, 2020

Invoice No.
680424

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended January 31, 2020 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
September 27, 2018	EG	0.30	Review CAM arrears and telephone call with Bricks regarding same, marketing/sale process and real estate variance;
November 19, 2018	EG	0.20	Email from Bricks with project tracking schedule
November 30, 2018	EG	0.20	Email from Bricks regarding result of minor variance application for parking spots, and draft responding letter to P. Lee;
April 7, 2019	EG	0.30	Email to H. Bricks regarding status and CAM fees outstanding; email from same regarding same and last report on condominium conversion issues;
July 2, 2019	EG	0.20	Telephone call with Bricks regarding status of conversion and building usages variance/parking bylaw issue;
September 23, 2019	EG	0.10	Telephone call with M. Harris regarding claim v Yoon;
December 10, 2019	EG	0.10	Telephone call with HB regarding status;

OUR FEE HEREIN: \$805.00
FEE HST: \$104.65

Date
January 31, 2020

Invoice No.
680424

File No.
104079-0001

-2-

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.40	\$575.00	\$805.00

TOTAL FEES AND DISBURSEMENTS:	\$805.00
TOTAL HST:	<u>\$104.65</u>

TOTAL AMOUNT DUE:	<u>\$909.65</u>
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BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

Make payment(s) payable to Blaney McMurtry LLP.

We accept Visa, Mastercard and AMEX.

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

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

This is Exhibit "V" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
April 30, 2020

Invoice No.
686496

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended April 30, 2020 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 20, 2020	EG	0.20	Communications with Receiver regarding status of file;
April 26, 2020	EG	0.50	Various emails from counsel for John Yoon re status of Receiver claim against Yoon; review claim and defence; email to and from counsel for Yoon re Receiver status; email to and from Bricks re next steps on clam;
April 30, 2020	EG	0.30	Email from HB with draft letter to occupants re status of condominium-ization, Covid and CAM; revise same and email to same re same; telephone call with HB re same;

OUR FEE HEREIN: \$600.00
FEE HST: \$78.00

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.00	\$600.00	\$600.00

TOTAL FEES AND DISBURSEMENTS: \$600.00
TOTAL HST: \$78.00

Date
April 30, 2020

Invoice No.
686496

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$678.00

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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Details are available upon request.

Make payment(s) payable to Blaney McMurtry LLP.
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**Please ensure our account number and/or file number is quoted on
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This is Exhibit "W" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
December 31, 2020

Invoice No.
701834

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended December 31, 2020 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 12, 2020	EG	0.10	Telephone call with Bricks re status of CAM;
May 15, 2020	EG	0.10	Follow-up email to Bricks re CAM collections and John Yoon claim;
November 30, 2020	EG	0.30	Emails from and to and between Deloitte's and Gowlings re status of sale; communications with Bricks re same;
December 16, 2020	EG	0.20	Call with Bricks re sale issues relating to ROS;
December 22, 2020	EG	0.30	Emails from Matthew Harris re status of lawsuit against John Yoon; email to same re same;

OUR FEE HEREIN: \$600.00
FEE HST: \$78.00

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.00	\$600.00	\$600.00

TOTAL FEES AND DISBURSEMENTS: \$600.00
TOTAL HST: \$78.00

Date
December 31, 2020

Invoice No.
701834

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$678.00

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

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

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General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "X" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
January 31, 2021

Invoice No.
705874

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended January 31, 2021 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 31, 2020	EG	1.00	Review claim and defence, and supporting documents for claim; review emails to Deloitte's and Gowlings over the years re recommendation on same; email to Deloitte's and Gowlings re same; call with Bricks re same; emails from and to counsel for Yoon re status;
January 1, 2021	EG	0.10	Email to and from Bricks re insurance at ROS;
January 5, 2021	EG	0.10	Email from Bricks re dismissal Yoon claim;
January 20, 2021	EG	0.20	Emails from and to Yoon counsel re dismissal of action without costs;

OUR FEE HEREIN: \$840.00
FEE HST: \$109.20

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.40	\$600.00	\$840.00

TOTAL FEES AND DISBURSEMENTS: \$840.00
TOTAL HST: \$109.20

Date
January 31, 2021

Invoice No.
705874

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$949.20

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

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For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "Y" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
March 31, 2021

Invoice No.
710442

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended March 31, 2021 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 1, 2021	EG	0.20	Call with Bricks re status of assignment; email to counsel for Yoon re dismissal order;
February 18, 2021	EG	0.10	Email to and from Bricks re next court date for dismissal of Yoon action;
March 5, 2021	EG	2.20	Review and revise 11 th report;
March 18, 2021	EG	0.20	Emails from and to counsel for Yoon re dismissal order and status of APS for ROS;

OUR FEE HEREIN: \$1,620.00
FEE HST: \$210.60

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	2.70	\$600.00	\$1,620.00

TOTAL FEES AND DISBURSEMENTS: \$1,620.00
TOTAL HST: \$210.60

Date
March 31, 2021

Invoice No.
710442

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$1,830.60

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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

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

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "Z" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
July 31, 2021

Invoice No.
718864

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended July 31, 2021 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 1, 2021	EG	0.30	Review Div Court OLRB appeal decision; communications with Bricks re same and closing;
April 28, 2021	EG	0.10	Call with Bricks re status of next motion; email to Yoon lawyer re same;
July 5, 2021	EG	1.00	Communications with Bricks re status of motion to amend purchaser and dismiss Yoon claim; email from same with Order and related record; briefly review same and email to and from counsel for Yoon re same; calls with Bricks re MR relief and closing status;

OUR FEE HEREIN: \$840.00
FEE HST: \$109.20

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.40	\$600.00	\$840.00

TOTAL FEES AND DISBURSEMENTS: \$840.00
TOTAL HST: \$109.20

Date
July 31, 2021

Invoice No.
718864

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$949.20

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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Details are available upon request.

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

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our account number and/or file number is quoted on
the wire transfer.**

This is Exhibit "AA" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
June 30, 2022

Invoice No.
743743

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended June 30, 2022 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
January 6, 2022	EG	0.30	Review file and call with Deloitte's regarding status of condo and CAM;
June 10, 2022	EG	0.30	Vm , call and emails from Christina Kim re life lease issues; emails to same and H. Bricks re same;
June 15, 2022	EG	0.10	Communications with Bricks re response to Christina Kim;
June 16, 2022	EG	0.50	Emails between Christina Kim and Deloitte's re units; call with HB re same;

OUR FEE HEREIN: \$720.00
FEE HST: \$93.60

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.20	\$600.00	\$720.00

TOTAL FEES AND DISBURSEMENTS: \$720.00
TOTAL HST: \$93.60

Date
June 30, 2022

Invoice No.
743743

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$813.60

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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Details are available upon request.

We accept payment by cheque, Wire, VISA, Mastercard and AMEX.
To pay by Visa, Mastercard or Amex please [Click here to pay](#)
To pay by Wire: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our invoice number, account number and/or file
number is quoted on all forms of payment.**
Contact email clientservices@blaney.com

This is Exhibit "BB" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
August 31, 2022

Invoice No.
747960

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended August 31, 2022 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
August 22, 2022	EG	1.20	Notice from LTA re Sep 22 hearing for Grace & Imseop Kim matter reconsideration; review file re same of outcome in 2017 and 2018; attempts to reach LTA; status update to Deloitte;

OUR FEE HEREIN:	\$720.00
FEE HST:	\$93.60

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.20	\$600.00	\$720.00

TOTAL FEES AND DISBURSEMENTS:	\$720.00
TOTAL HST:	<u>\$93.60</u>

Date
August 31, 2022

Invoice No.
747960

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$813.60

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

Fees may include charges for services provided by Lawco Limited.
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number is quoted on all forms of payment.**
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This is Exhibit "CC" referred to in the Affidavit of Chad Kopach sworn January 19, 2023.



Commissioner for Taking Affidavits (or as may be)

KELLY VICKERS (P13560)

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
22 Adelaide Street West, Suite 200
Toronto, ON M5H 0A9

Date
September 30, 2022

Invoice No.
750389

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

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

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended September 30, 2022 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
September 22, 2022	EG	2.00	Instructions to Lucas re hearing; communications with Lucas re inquiries of Landlord Tenant Board; review file and email to Lucas with relevant documents from previous LTB and court hearings re Grace and Imseop Kim unit; further communication with Lucas re same and outcome of LTB hearing;
September 22, 2022	LStre	3.70	Receive instructions from EG; Review file contents; Telephone correspondence with LTB regarding admission of evidence; Attend hearing to dismiss LTB case;

OUR FEE HEREIN: \$2,254.50
FEE HST: \$293.09

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	2.00	\$600.00	\$1,200.00
Lucas Strezos	Associate	3.70	\$285.00	\$1,054.50

TOTAL FEES AND DISBURSEMENTS: \$2,254.50
TOTAL HST: \$293.09

Date
September 30, 2022

Invoice No.
750389

File No.
104079-0001

-2-

TOTAL AMOUNT DUE: \$2,547.59

BLANEY McMURTRY LLP

Eric Golden
E. & O.E

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General Account No. 0680-5215022 Swift Code: TDOMCATTOR
**Please ensure our invoice number, account number and/or file
number is quoted on all forms of payment.**
Contact email clientservices@blaney.com

PEOPLES TRUST COMPANY
Plaintiff

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY
Defendant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced at **TORONTO**

FEE AFFIDAVIT OF CHAD KOPACH

BLANEY McMURTRY LLP

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

Eric Golden (LSO # 38239M)

Tel: (416) 593-3927
Fax: (416) 593-5437

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

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

B E T W E E N:**PEOPLES TRUST COMPANY**

Applicant

v.

ROSE OF SHARON (ONTARIO) RETIREMENT COMPANY

Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

(PROCEEDING COMMENCED AT TORONTO)

**THIRTEENTH REPORT TO COURT OF
 THE RECEIVER**

GOWLING WLG (CANADA) LLP

Barristers & Solicitors

1 First Canadian Place, Suite 1600

100 King Street West

Toronto, ON M5X 1G5

E. PATRICK SHEA (LSUC. No. 39655K)

Tel: (416) 369-7399

Fax: (416) 862-7661

Solicitors for the Moving Party

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

**SUPPLEMENT TO THE THIRTEENTH REPORT TO THE COURT OF THE
RECEIVER
(dated January 20, 2023)**

1. Pursuant to an Order (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 27, 2011, Deloitte & Touche Inc., now known as Deloitte Restructuring Inc. (“**Deloitte**”), was appointed as receiver and manager (the “**Receiver**”) of all of the current and future assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Community (“**Rose**”).
2. This Supplemental Report to the Thirteenth Report (“**Supp Thirteenth Report**”) has been prepared by the Receiver because the Director Titles (the “**Director**”) appointed under the *Land Titles Act* (the “**LTA**”) has raised an issue concerning the Condo AVO (as defined below) that materially impacts the conveyance mechanism previously approved by this Court. Capitalized terms not defined in this Supp Thirteenth Report are as defined in the Appointment Order, or in the Receiver’s First through Thirteenth Reports.
3. Rose’s principal asset is a 12-storey building located at 15-17 Maplewood Avenue, Toronto, Ontario (the “**Building**”). The Building is comprised of a 60 bed long-term care facility located on floors 4 through 6 with a municipal address of 17 Maplewood Ave. (the “**Nursing Home**”), and 91 residential units (“**Residential Units**”) located on floors 2, 3 and 7 through 12 with a municipal address of 15 Maplewood Ave. (the “**Residential Component**”).
4. The Receiver’s plan for realizing on the Residential Units involved the conversion of the Residential Component of the Building to a condominium. The condominium plans were registered with the Land Registry Office on May 18, 2022 as Toronto Standard Condominium Corporation No. 2911 (the “**TSC#2911** or **Condo Corporation**”).
5. As set out in the previous reports to the Court, the Applicant and 35 parties to Right to Occupy Agreements (also known as “life leases”) with Rose representing a total of 44 Residential Units (the “**Settling Unitholders**”) entered into settlement agreements (“**Settlements**”) that set out the terms under which those Settling Unitholders could ultimately purchase their Residential Unit once they were converted to condominiums.

On September 10, 2013 and December 13, 2013, the Court made orders approving the Settlements.

6. On June 6, 2017, the Receiver brought a motion to, amongst other things, enter into a Marketing and Sales Agreement with Milborne Real Estate Inc. for the marketing and sale of the available Residential Units. On June 6, 2017, the Court made an Order approving the relief sought.
7. The conversion of the Residential Component to condominiums involves what are referred to as “Service Units”, which include those areas in the Building that are jointly used by the Residential Component and the Nursing Home, such as the garbage collection room, the mechanical room, the plumbing room, etc., being conveyed to the Condo Corporation and the purchaser of the Nursing Home, as tenants-in-common, each as to an undivided 50% interest.
8. On July 27, 2022, the Receiver brought a motion to, amongst other things, seeking an approval and vesting order in order to complete: (a) the sale of the Residential Units, including the Residential Units that were subject to the Settlements; and (b) the transfer of the Service Units. The Receiver proposed that, rather than making over 91 individual approval and vesting orders, the Court make a single “blanket” approval and vesting order authorizing the Receiver to sell the Residential Units and transfer the Service Units.
9. On July 27, 2022, the Court made an Approval and Vesting Order (the “**Condo AVO**”) as requested by the Receiver. The Condo AVO provides, in part:

3. THIS COURT ORDERS that the Receiver is hereby authorized and directed to: (a) complete the Schedules to the Certificate in the form attached as Schedule A (the “Vesting Certificate”); and (b) take such additional steps and execute such additional documents as may be necessary or desirable for the completion of: (i) the sale of the Condo Units and the conveyance of the Condo Units to the purchasers of those Condo Units; and (ii) the transfer of the Service Units as required by the Declaration.

4. THIS COURT ORDERS AND DECLARES that upon the registration of the Vesting Certificate, all of the title and interest in and to the Condo Unit or Service Unit identified on Schedule A to the Vesting Certificate shall vest absolutely in the purchaser or transferee identified on Schedule A to the Vesting Certificate (the “Purchaser” or the “Transferee”) as owner of the Condo Unit or Service Unit, free and clear of and from

any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the “Claims”) including, without limiting the generality of the foregoing: (a) any encumbrances or charges created by the Order dated 27 September 2011; (b) all charges, security interests or claims evidenced by registrations pursuant to the Personal Property Security Act (Ontario) or any other personal property registry system; and (c) those Claims listed on Schedule B to the Vesting Certificate (all of which are collectively referred to as the “Encumbrances”, which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule C to the Vesting Certificate) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Condo Unit or Service Unit identified on Schedule B to the Vesting Certificate are hereby expunged and discharged as against the Condo Unit or Service Unit identified on Schedule A to the Vesting Certificate.

5. THIS COURT ORDERS *that upon the registration in the Land Registry Office for Land Titles Division of Metropolitan Toronto (64 and 66) (CRO#80) of an Application for Vesting Order in the form prescribed by the Land Titles Act (Ontario) and/or the Land Registrations Reform Act (Ontario), the Land Registrar is hereby directed to enter the Purchaser or Transferee identified on Schedule A to the Vesting Certificate as the owner of the Condo Unit or Service Unit identified on Schedule A to the Vesting Certificate in fee simple, and is hereby directed to delete and expunge from title to the Condo Unit or Service Unit identified on Schedule A to the Vesting Certificate all of the Claims listed in Schedule B to the Vesting Certificate.*

10. In accordance with the Condo AVO, the Receiver has completed or intends to complete the transactions described on the attached **Appendix “A”**. The transfer of title to the purchasers/transferees of the Residential Units or Service Units identified on Appendix “A” is, or is to be, free and clear of the Encumbrances (as defined in the Condo AVO) identified on the attached **Appendix “B”**.
11. The Director has purported to exercise discretion under the LTA to reject the Condo AVO for registration on the basis that “there is evidence lacking that the land registrar considers requisite”. The Receiver understands that: (a) the Director has adopted a policy to accept for registration only Vesting Orders that identify in the body of the Order the purchaser/transferee of the property and the encumbrances that are to be deleted from title; and (b) based on that policy, the Director has rejected the Condo AVO for registration because it contemplates that the Receiver, as an Officer of the Court, will

complete a Vesting Certificate that identifies the purchaser/transferee and the encumbrances to be deleted from title for each transaction.

12. The Director's decision puts in jeopardy 73 completed transactions involving approximately \$18.7 million in net proceeds and a further 7 pending transactions involving Residential Units.
13. Rather than engage in litigation with the Director with respect to whether the Director has discretion or authority to refuse to accept the Condo AVO for registration, the Receiver has agreed to now obtain an Order validating the Receiver's actions in completing the Vesting Certificates as contemplated by the AVO for the 80 completed or pending transactions of Residential Units and the transactions involving the Service Units. This is a step that the Receiver contemplated taking once all of the transactions authorized by the AVO were completed, but it is, in the Receiver's opinion, prudent to take this step now to avoid litigation with the Director.
14. To avoid further issues with the sale or transfer of the remaining Residential Units, the Receiver may return to Court seeking a further Order validating the sale of the Residential Units that have not yet been sold and which are not currently subject to an agreement of purchase and sale.

All of which is respectfully submitted to this Honourable Court.

DATED this 20th day of January, 2023.

DELOITTE RESTRUCTURING INC.

Receiver and Manager of the current and future
assets, undertakings and properties of
Rose of Sharon (Ontario) Retirement Community
and not in its personal capacity

Per:



Hartley Bricks, MBA, CPA, CA, CIRP, LIT
Senior Vice-President

APPENDIX “A”

	Suite#	PIN(s)	Purchaser (s) Capacity
1.	304	<p>PIN 76911-0024 (LT)</p> <p>UNIT 5, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0035 (LT)</p> <p>UNIT 16, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>GORE, MARY</p> <p>GORE, ROBERT</p> <p>as Joint Tenants</p>
2.	306	<p>PIN 76911-0025 (LT)</p> <p>UNIT 6, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0038 (LT)</p> <p>UNIT 19, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>GORE, MARY</p> <p>GORE, ROBERT</p> <p>as Joint Tenants</p>
3.	706	<p>PIN 76911-0048 (LT)</p> <p>UNIT 7, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>YOON, SUNGSUN</p> <p>YOON, MIKYUNG</p> <p>as Joint Tenants</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
4.	707	<p>PIN 76911- 0047 (LT)</p> <p>UNIT 6, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>LEE, SOONSUP</p> <p>LEE, HYUNGGOOK</p> <p>as Joint Tenants</p>
5.	801	<p>PIN 76911-0054 (LT)</p> <p>UNIT 1, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0039 (LT)</p> <p>UNIT 20, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>YU, CHRISTIN</p>
6.	802	<p>PIN 76911-0056 (LT)</p> <p>UNIT 3, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KIM, JANE</p> <p>as Registered Owner</p>
7.	804	<p>PIN 76911-0057 (LT)</p> <p>UNIT 4, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0041 (LT)</p> <p>UNIT 22, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KIM, KLARA</p>
8.	1002/ 1004	<p>PIN 76911-0080 (LT)</p> <p>UNIT 3, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>HA, STANLEY</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
9.	1010	<p>PIN 76911-0085 (LT)</p> <p>UNIT 8, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0037 (LT)</p> <p>UNIT 18, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KIM, SAMUEL</p> <p>as Registered Owner</p>
10.	1107	<p>PIN 76911-0093 (LT)</p> <p>UNIT 6, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0110 (LT)</p> <p>UNIT 5, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>YOON, OKJA OLIVIA</p> <p>as Registered Owner</p>
11.	708	<p>PIN 76911-0049 (LT)</p> <p>UNIT 8, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0158 (LT)</p> <p>UNIT 4, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>LEE, KYUNGYURL</p> <p>as Tenants In Common 50%</p> <p>LEE, JUNGJA</p> <p>as Tenants In Common 50%</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
12.	810	<p>PIN 76911-0062 (LT)</p> <p>UNIT 9, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0163 (LT)</p> <p>UNIT 9, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>LEE, SUNHWA</p> <p>LEE, CHULKWAN</p> <p>as Joint Tenants</p>
13.	812	<p>PIN 76911-0063 (LT)</p> <p>UNIT 10, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0164 (LT)</p> <p>UNIT 10, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0036 (LT)</p> <p>UNIT 17, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>LEE, SUNHWA</p> <p>LEE, CHULKWAN</p> <p>as Joint Tenants</p>
14.	909	<p>PIN 76911-0077 (LT)</p> <p>UNIT 12, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0179 (LT)</p> <p>UNIT 25, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>CHUN, MANSOO</p> <p>CHUN, KYUNGHEE</p> <p>as Joint Tenants</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
15.	1007	<p>PIN 76911-0083 (LT)</p> <p>UNIT 6, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0040 (LT)</p> <p>UNIT 21, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	KIM, CATHERINE
16.	1008	<p>PIN 76911-0084 (LT)</p> <p>UNIT 7, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KIM, MALHWA</p> <p>KIM, ELLEN GEHEE</p> <p>as Joint Tenants</p>
17.	1106/ 1108	<p>PIN 76911-0092 (LT)</p> <p>UNIT 5, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0133 (LT)</p> <p>UNIT 28, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0121 (LT)</p> <p>UNIT 16, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>BYUN, JAEWON</p> <p>as Registered Owner</p>
18.	1109	<p>PIN 76911-0097 (LT)</p> <p>UNIT 10, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KIM, LAWRENCE</p> <p>LEE, ROSA</p> <p>as Joint Tenants</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
		<p>PIN 76911-0106 (LT)</p> <p>UNIT 1, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0154 (LT)</p> <p>UNIT 49, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	
19.	307	<p>76911-0026 (LT)</p> <p>UNIT 7, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>76911-0146 (LT)</p> <p>UNIT 41, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>76911-0149 (LT)</p> <p>UNIT 44, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>MISTRY, HENNA as Registered Owner</p>
20.	803	<p>PIN 76911-0055 (LT)</p> <p>UNIT 2, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0119 (LT)</p> <p>UNIT 14, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>JUNG, YOO-SUK as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
21.	809	<p>PIN 76911-0065 (LT)</p> <p>UNIT 12, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>AHN, CHANGYONG as Registered Owner</p>
22.	811	<p>PIN 76911-0064 (LT)</p> <p>UNIT 11, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0113 (LT)</p> <p>UNIT 8, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>AHN, CHANGYONG as Registered Owner</p>
23.	911	<p>PIN 76911-0076 (LT)</p> <p>UNIT 11, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0109 (LT)</p> <p>UNIT 4, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>HONG, HYANGOK BAI, JOHN DO as Joint Tenants</p>
24.	1111	<p>PIN 76911-0096 (LT)</p> <p>UNIT 9, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>AHN, CHANGYONG as Registered Owner</p>
25.	203	<p>PIN 76911-0008 (LT)</p> <p>UNIT 3, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>1916778 ONTARIO INC.</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
		<p>PIN 76911-0034 (LT)</p> <p>UNIT 15, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0159 (LT)</p> <p>UNIT 5, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	
26.	205	<p>PIN 76911-0009 (LT)</p> <p>UNIT 4, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0114 (LT)</p> <p>UNIT 9, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	YOON, MOON-AI-SOOK
27.	207	<p>PIN 76911-0016 (LT)</p> <p>UNIT 11, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	YOON, MOON-AI-SOOK
28.	709	<p>PIN 76911-0053 (LT)</p> <p>UNIT 12, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	JEON, YOUNGOK as Registered Owner
29.	711	<p>PIN 76911-0052 (LT)</p> <p>UNIT 11, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	JEON, YOUNGOK

	Suite#	PIN(s)	Purchaser (s) Capacity
30.	805	<p>PIN 76911-0058 (LT)</p> <p>UNIT 5, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0118 (LT)</p> <p>UNIT 13, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KANG, HAEJEONG</p> <p>LEE, HANHYEONG</p> <p>as Joint Tenants</p>
31.	807	<p>PIN 76911-0059 (LT)</p> <p>UNIT 6, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0150 (LT)</p> <p>UNIT 45, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KIM, JONG-RAN</p> <p>KIM, SUNG-UK</p> <p>KIM, ANNA MYONG-SOON</p> <p>KIM, LUCIA KYONG-SOON</p> <p>as Joint Tenants</p>
32.	903	<p>PIN 76911-0067 (LT)</p> <p>UNIT 2, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0162 (LT)</p> <p>UNIT 8, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>1916778 ONTARIO INC.</p>
33.	906	<p>PIN 76911-0072 (LT)</p> <p>UNIT 7, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>PARK, WOO-SAM</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
34.	908	<p>PIN 76911-0073 (LT)</p> <p>UNIT 8, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KANG, HAEJEONG</p> <p>LEE, HANHYEONG</p> <p>as Joint Tenants</p>
35.	912	<p>PIN 76911-0075 (LT)</p> <p>UNIT 10, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0116 (LT)</p> <p>UNIT 11, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0148 (LT)</p> <p>UNIT 43, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KIM, CHANG JOON</p> <p>KIM, SOONJA</p> <p>as Joint Tenants</p>
36.	1001	<p>PIN 76911-0078 (LT)</p> <p>UNIT 1, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0112 (LT)</p> <p>UNIT 7, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>YOON, ALBERT</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
37.	1003	<p>PIN 76911-0079 (LT)</p> <p>UNIT 2, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>YOON, ALBERT</p> <p>as Registered Owner</p>
38.	1009	<p>PIN 76911-0087 (LT)</p> <p>UNIT 10, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>LEE, MORGIANA</p> <p>as Registered Owner</p>
39.	1112	<p>PIN 76911-0095 (LT)</p> <p>UNIT 8, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911-0120 (LT)</p> <p>UNIT 15, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>PARK, HEEJUN</p> <p>as Registered Owner</p>
40.	PH4	<p>PIN 76911-0104 (LT)</p> <p>UNIT 7, LEVEL 9, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>LEE, JONGRYE</p> <p>as Registered Owner</p>
41.	PH6	<p>PIN 76911 - 0102 (LT)</p> <p>UNIT 5, LEVEL 9, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0160 (LT)</p> <p>UNIT 6, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>SIN, CHANGHUN</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
42.	305	PIN 76911 - 0023 (LT) UNIT 4, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	TINGLE, JOACHIM FURNEY as Registered Owner
43.	712	PIN 76911 - 0051 (LT) UNIT 10, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	SHARPE, CHARLES IAN as Registered Owner
44.	910	PIN 76911 - 0074 (LT) UNIT 9, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	MEI, YU CONG as Registered Owner
45.	1103	PIN 76911 - 0089 (LT) UNIT 2, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	REID, TIANA ALEXANDRA as Registered Owner
46.	301	PIN 76911 - 0021 (LT) UNIT 2, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	SHEPPARD, EMMA CLAIRE HANDMAN
47.	209	PIN 76911 - 0013 (LT) UNIT 8, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	HENRY, CHANELLE WINTER, CHRISTA JANE as Joint Tenants
48.	710	PIN 76911 - 0050 (LT) UNIT 9, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	SIDON, HANNAH YING KUN as Registered Owner

	Suite#	PIN(s)	Purchaser (s) Capacity
49.	808	<p>PIN 76911 - 0061 (LT)</p> <p>UNIT 8, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0142 (LT)</p> <p>UNIT 37, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>VATCHER, MATTHEW</p> <p>VATCHER, SAMANTHA</p> <p>as Joint Tenants</p>
50.	1110	<p>PIN 76911 - 0094 (LT)</p> <p>UNIT 7, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0152 (LT)</p> <p>UNIT 47, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>SCHWARZ GUILLEN, EFREN</p> <p>as Registered Owner</p>
51.	904	<p>PIN 76911 - 0069 (LT)</p> <p>UNIT 4, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>CHEUNG, SIN</p> <p>WONG, TUNG CHOI</p> <p>as Joint Tenants</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
52.	806	<p>PIN 76911 - 0060 (LT)</p> <p>UNIT 7, LEVEL 5, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0117 (LT)</p> <p>UNIT 12, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>YIM, EUNKYUNG</p> <p>as Tenants In Common as to a 99% Interest</p> <p>GAWALKO, MORRIS</p> <p>as Tenants In Common as to a 1% Interest</p>
53.	704	<p>PIN 76911 - 0045 (LT)</p> <p>UNIT 4, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0107 (LT)</p> <p>UNIT 2, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0138 (LT)</p> <p>UNIT 33, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0139 (LT)</p> <p>UNIT 34, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>ELIAS, BRITNY MARITZA</p>
54.	313	<p>PIN 76911 - 0030 (LT)</p> <p>UNIT 11, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH</p>	<p>JAMES, MARJORIE</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
		<p>EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0135 (LT)</p> <p>UNIT 30, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	
55.	204	<p>PIN 76911 - 0010 (LT)</p> <p>UNIT 5, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0143 (LT)</p> <p>UNIT 38, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>GALE, CARSON</p> <p>as Registered Owner</p>
56.	705	<p>PIN 76911 - 0046 (LT)</p> <p>UNIT 5, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0169 (LT)</p> <p>UNIT 15, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>JUANANE, DAVE</p> <p>JUANANE, VENA VANESSA</p> <p>as Joint Tenants as to a 99% interest</p> <p>VICTORIO, FRANCISCO</p> <p>VICTORIO, EDITA</p> <p>as Joint Tenants as to a 1% interest</p>
57.	905	<p>PIN 76911 - 0070 (LT)</p> <p>UNIT 5, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>LOPEZ DE ROLLANO, EMMA ELIZABETH</p> <p>as Registered Owner</p>
58.	PH5	<p>PIN 76911 - 0099 (LT)</p> <p>UNIT 2, LEVEL 9, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS</p>	<p>NGU, YEN LINH</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
		ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO PIN 76911 - 0136 (LT) UNIT 31, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	
59.	212	PIN 76911 - 0017 (LT) UNIT 12, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	BUKOWIEC, EMILIA as Tenants In Common 50% MCCLELLAN, MATTHEW BENJAMIN as Tenants In Common 50%
60.	703	PIN 76911 - 0043 (LT) UNIT 2, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	AHMED, ARSALAN as Registered Owner
61.	902	PIN 76911 - 0068 (LT) UNIT 3, LEVEL 6, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	MILOSEVIC, DRAGUTIN as Registered Owner
62.	1011	PIN 76911 - 0086 (LT) UNIT 9, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO PIN 76911 - 0145 (LT) UNIT 40, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO	KEYHANI, MOSTAFA GHOLIZADEH, MAHIN as Joint Tenants
63.	312	PIN 76911 - 0032 (LT) UNIT 13, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT	GORDON, SIAN ELIZABETH as Registered Owner

	Suite#	PIN(s)	Purchaser (s) Capacity
		<p>INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0168 (LT)</p> <p>UNIT 14, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	
64.	303	<p>PIN 76911 - 0022 (LT)</p> <p>UNIT 3, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0134 (LT)</p> <p>UNIT 29, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>DAVIES IRVINE, RACHEL ANGHARAD</p> <p>as Tenants In Common 60%</p> <p>HOLLELEY, RICHARD ERWIN GEORGE</p> <p>as Tenants In Common 40%</p>
65.	702	<p>PIN 76911 - 0044 (LT)</p> <p>UNIT 3, LEVEL 4, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	DIFABRIZIO, MARIA
66.	309	<p>PIN 76911 - 0028 (LT)</p> <p>UNIT 9, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0115 (LT)</p> <p>UNIT 10, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>GAMBLE, DEBORAH</p> <p>as Registered Owner</p>
67.	1006	<p>PIN 76911 - 0082 (LT)</p> <p>UNIT 5, LEVEL 7, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST;</p>	<p>JAKOB, CORINNE ANDREA</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
		<p>SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0140 (LT)</p> <p>UNIT 35, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	

	Suite#	PIN(s)	Purchaser (s) Capacity
68.	308	<p>PIN 76911 - 0027 (LT)</p> <p>UNIT 8, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0128 (LT)</p> <p>UNIT 23, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	COE, AMANDA KELSEY
69.	314	<p>PIN 76911 - 0033 (LT)</p> <p>UNIT 14, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0130 (LT)</p> <p>UNIT 25, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>HODGKIN, AMANDA</p> <p>HODGKIN, DEAN ANTHONY</p> <p>as Joint Tenants</p>
70.	206	<p>PIN 76911 - 0011 (LT)</p> <p>UNIT 6, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0144 (LT)</p> <p>UNIT 39, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>KERLINGER, ADAM</p> <p>KERLINGER, JULES-JOSE</p> <p>as Joint Tenants</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
71.	208	<p>PIN 76911 - 0012 (LT)</p> <p>UNIT 7, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0171 (LT)</p> <p>UNIT 17, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>2750972 ONTARIO INC.</p> <p>as Registered Owner</p>
72.	214	<p>PIN 76911 - 0019 (LT)</p> <p>UNIT 14, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0178 (LT)</p> <p>UNIT 24, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>POVEDA BAUTISTA, JUAN CAMILO</p> <p>as Registered Owner</p>
73.	311	<p>PIN 76911 - 0031 (LT)</p> <p>UNIT 12, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0131 (LT)</p> <p>UNIT 26, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>SYBINGCO, STEPHANIE SARAH</p> <p>as Registered Owner</p>
74.	302	<p>PIN 76911 - 0020 (LT)</p> <p>UNIT 1, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>ZHANG, JIE</p> <p>as Registered Owner</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
75.	202	<p>PIN 76911 - 0006 (LT)</p> <p>UNIT 1, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 - 0129 (LT)</p> <p>UNIT 24, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>YENKO, MICHAEL HENRY</p> <p>YENKO, KIM SUE</p> <p>as Joint Tenants</p>
76.	201	<p>PIN 76911 – 0007 (LT)</p> <p>UNIT 2, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS ASSET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>CHEUNG, MEI</p> <p>as Registered Owner</p>
77.	1102	<p>PIN 76911 – 0090 (LT)</p> <p>UNIT 3, LEVEL 8, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 – 0161 (LT)</p> <p>UNIT 7, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>WONG, CHERYL</p> <p>SOCCOL, FABIO</p>
78.	211	<p>PIN 76911 – 0015 (LT)</p> <p>UNIT 10, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TAYLOR-WALTERS, AMIYA</p>
79.	310	<p>PIN 76911 – 0029 (LT)</p> <p>UNIT 10, LEVEL 3, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>BHAGAT, RACHAEL RASHMI</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
80.	213	<p>PIN 76911 – 0018 (LT)</p> <p>UNIT 13, LEVEL 2, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p> <p>PIN 76911 – 0167 (LT)</p> <p>UNIT 13, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	TORRE, FRANCESCA
81.	Lobby/Corridor Unit	<p>PIN 76911-0001 (LT)</p> <p>UNIT 1, LEVEL 1, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
82.	Garbage Collection Room Unit	<p>PIN 76911-0002 (LT)</p> <p>UNIT 2, LEVEL 1, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
83.	Security Unit	<p>PIN 76911-0003 (LT)</p> <p>UNIT 3, LEVEL 1, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
84.	Transformer Unit	<p>PIN 76911-0004 (LT)</p> <p>UNIT 4, LEVEL 1, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
85.	Recycling Room Unit	<p>PIN 76911-0005 (LT)</p> <p>UNIT 5, LEVEL 1, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
86.	Mechanical Unit	<p>PIN 76911-0105 (LT)</p> <p>UNIT 1, LEVEL 10, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
87.	Lobby Unit	<p>PIN 76911-0122 (LT)</p> <p>UNIT 17, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
88.	Communications Unit	<p>PIN 76911-0123 (LT)</p> <p>UNIT 18, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>

	Suite#	PIN(s)	Purchaser (s) Capacity
89.	Power Distribution Unit	<p>PIN 76911-0124 (LT)</p> <p>UNIT 19, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
90.	Diesel Tank Unit	<p>PIN 76911-0125 (LT)</p> <p>UNIT 20, LEVEL A, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>
91.	Plumbing Room Unit	<p>PIN 76911-0165 (LT)</p> <p>UNIT 11, LEVEL B, TORONTO STANDARD CONDOMINIUM PLAN NO. 2911 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN AT6082534; CITY OF TORONTO</p>	<p>TORONTO STANDARD CONDOMINIUM CORPORATION NO. 2911</p> <p>as Tenants In Common 50%</p> <p>ARIRANG AGE-FRIENDLY COMMUNITY CENTRE</p> <p>as Tenants In Common 50%</p>

APPENDIX “B”

Encumbrances to be Deleted and Expunged from Title

REGISTRATION NO.	DATE	INSTRUMENT TYPE	PARTIES FROM	PARTIES TO
CA600752	1999/05/14	CHARGE		MIKAL CONSTRUCTION INC.
E579089	2002/08/02	CHARGE	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	TURFPRO INVESTMENTS INC.
AT1040316	2006/01/19	APL (GENERAL)	MIKAL CONSTRUCTION INC.	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY
AT1040360	2006/01/19	TRANSFER OF CHARGE	MIKAL CONSTRUCTION INC.	TURFPRO INVESTMENTS INC.
AT1040424	2006/01/19	CHARGE	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	MIJO HOLDINGS INC.
AT1450426	2007/05/18	CHARGE	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	PEOPLES TRUST COMPANY
AT1450427	2007/05/18	NO ASSGN RENT GEN	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	PEOPLES TRUST COMPANY

AT1450457	2007/05/18	POSTPONEMENT	TURFPRO INVESTMENTS INC.	PEOPLES TRUST COMPANY
AT1450458	2007/05/18	POSTPONEMENT	TURFPRO INVESTMENTS INC.	PEOPLES TRUST COMPANY
AT1450459	2007/05/18	POSTPONEMENT	MIJO HOLDINGS INC.	PEOPLES TRUST COMPANY
AT1450745	2007/05/18	TRANSFER OF CHARGE	MIJO HOLDINGS INC.	UNIMAC GROUP LTD.
AT1949790	2008/11/14	CHARGE	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	IWOK CORPORATION
AT1949960	2008/11/14	POSTPONEMENT	TURFPRO INVESTMENTS INC.	IWOK CORPORATION
AT1949961	2008/11/14	POSTPONEMENT	TURFPRO INVESTMENTS INC.	IWOK CORPORATION
AT1950125	2008/11/14	POSTPONEMENT	UNIMAC GROUP LTD.	IWOK CORPORATION
AT2318865	2010/03/02	TRANSFER OF CHARGE	UNIMAC GROUP LTD.	IWOK CORPORATION
AT2547993	2010/11/09	NOTICE OF LEASE	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	YORK HEALTH CARE DEVELOPMENTS INC.
AT2579872	2010/12/16	NOTICE OF LEASE	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	BERG, ROBERT

AT2601817	2011/01/19	NOTICE OF LEASE	ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY	YOON, ALBERT
AT2908311	2011/12/30	TRANSFER OF CHARGE	IWOK CORPORATION	MORRISON FINANCIAL SERVICES LIMITED
AT3416400	2013/09/26	TRANSFER OF CHARGE	MORRISON FINANCIAL SERVICES LIMITED	2383431 ONTARIO INC
AT3461665	2013/11/25	TRANSFER OF CHARGE	IWOK CORPORATION	2381682 ONTARIO INC.

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

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

v.

ROSE OF SHARON (ONTARIO) RETIREMENT COMPANY

Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

(PROCEEDING COMMENCED AT TORONTO)

**SUPPLEMENT TO THE THIRTEENTH
REPORT TO THE COURT OF THE
RECEIVER**

GOWLING WLG (CANADA) LLP

Barristers & Solicitors

1 First Canadian Place, Suite 1600

100 King Street West

Toronto, ON M5X 1G5

E. PATRICK SHEA (LSUC. No. 39655K)

Tel: (416) 369-7399

Fax: (416) 862-7661

Solicitors for the Moving Party

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
(Returnable 26 January, 2023)

GOWLING WLG (CANADA) LLP

Barristers & Solicitors
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100 King Street West, Suite 1600
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Tel: (416) 369-7399
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Lawyers for the Receiver