

***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**

DUCA FINANCIAL SERVICES CREDIT UNION LTD.

Applicant

- and -

2203284 ONTARIO INC.

Respondent

**MOTION RECORD**  
(returnable November 20, 2019)

**VOLUME 1 OF 3**

**DEVRY SMITH FRANK LLP**  
Lawyers and Mediators  
95 Barber Green Road, Suite 100  
Toronto, Ontario M3C 3E9

LAWRENCE HANSEN  
LSO#678654K

Tel: (416) 449-1400  
Fax: (416) 449-7071

Lawyers for the receiver  
msi Spergel Inc.,

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

DUCA FINANCIAL SERVICES CREDIT UNION LTD.

Applicant

- and -

2203284 ONTARIO INC.

Respondent

**MOTION RECORD  
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## Appendix “BB”

**Deborah Hornbostel**

---

**From:** Lawrence Hansen <Lawrence.Hansen@devrylaw.ca>  
**Sent:** August 22, 2019 11:28 AM  
**To:** Brett Moldaver (brett@moldaverbarristers.com)  
**Cc:** Carmen Yuen  
**Subject:** MSISP011 -- Connolly  
**Attachments:** Tarion POC\_pdf; Terraprobe Inc - POC\_pdf; Collaborative Structures POC\_pdf; GSP Group POC\_pdf; Kaiser Lachance POC\_pdf; McCallum POC\_pdf; Paradigm POC\_pdf; Pelican Woodcliff POC\_pdf; Tarion - Torsys Redacted Invoices\_pdf; KrcmarPOC\_pdf

Attached please find the claims, as sent to the Receiver by email before the deadline. Please ask your clients to review them. If there is any disagreement or issue with the attached, please send it to us, setting out the details which support their position.

CRA has been paid.

I understand that the 9:30 appointment is set for September 11.

Thanks.

Lawrence Hansen  
 DEVRY SMITH FRANK *LLP*  
 Lawyers & Mediators

416-446-5097 (direct line)  
 416-449-1400 (reception)  
 416-449-7071 (fax)

WARNING: From time to time, our filters may block something other than spam. If you send a message which requires action or contains important information and do not subsequently receive an acknowledgement, please contact us at the telephone number above.

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## Appendix “CC”



DEVRY SMITH FRANK *LLP*  
Lawyers & Mediators

lawrence.hansen@devrylaw.ca  
416.446.5097

BY EMAIL

September 25, 2019

Brett Moldaver  
Moldaver Barristers  
365 Bloor Street East, Suite 1608  
Toronto, Ontario M4W 3L4  
Email address: brett@moldaverbarristers.com

Dear Mr. Moldaver:

**Re: Receivership of 2203284 Ontario Inc. ("220 Ontario")**  
**Court File No.: CV-17-11827-00CL**  
**Our File No.: MSISP011**

---

Thank you for your letter.

It suggests that the only outstanding issue is whether the unsecured creditors should be fully paid before payment to Ms. Santaguida, something which also affects what is to be done about the unexplained \$3.5 million net transfer to her company and the failure to repay or to account for it.

At the next hearing, the receiver would intend to report on the status of the receivership, seek direction from the court in respect of getting it concluded as soon as reasonably possible and to seek an order on the following terms:

- (a) approving the Receiver's activities as well as its fees and disbursements and those of its lawyers;
- (b) authorizing and directing the Receiver to distribute funds in accordance with my letter of September 18, an additional copy of which is attached;
- (c) authorizing and directing the receiver to pay any remaining funds to the Debtor, to Ms. Santaguida or as the court might otherwise direct;
- (d) for directions, if necessary, in respect of actions necessary to recover \$3.5 million and in respect of any issues arising from the claims made by unsecured creditors;

---

Toronto | Barrie | Whitby  
95 Barber Greene Rd., Suite 100, Toronto, ON, M3C 3E9,  
Tel: 416.449.1400 | Fax: 416.449.7071 | www.devrylaw.ca



- (e) effective upon the filing of a certificate by the Receiver certifying that all outstanding matters to be attended to in connection with the receiverships of the Debtor have been completed to the satisfaction of the Receiver, discharging msi Spergel ("Spergel") as the Receiver and releasing Spergel from any and all liability that Spergel has or, may hereafter, have by reasons of, or in any way arising out of, the acts or omissions of Spergel while acting in its capacity as Receiver, including, without limitation, any and all dealings with the Property, save and except for any gross negligence or wilful misconduct on the Receiver's part; and,
- (g) any other orders necessary to conclude or to advance the receivership.

I would estimate that the foregoing, including argument with respect to the issue of payment to the unsecured creditors, might take two hours.

For about a year, we had understood that the parties were proceeding with the common intention of trying to pay, in full, the valid unsecured creditors so that, on the analysis you have provided, the issue of the missing \$3.5 million effectively ceases to be an issue. This makes the argument about limitations, which I am not sure is based on a correct analysis, difficult to understand.

With respect to Tarion, the basis for its claim is set out, at length in its proof of claim. Please identify what is incorrect about that and the amount of the fees claimed.



Thank you.

Yours very truly,

DEVRY SMITH FRANK LLP

Lawrence Hansen  
LH/cy

Att.

cc. Adam Slavens



DEVRY SMITH FRANK *LLP*  
Lawyers & Mediators

*lawrence.hansen@devrylaw.ca*  
416.446.5097

BY EMAIL

September 18, 2019

Brett Moldaver  
Moldaver Barristers  
365 Bloor Street East, Suite 1608  
Toronto, Ontario M4W 3L4  
Email address: [brett@moldaverbarristers.com](mailto:brett@moldaverbarristers.com)

Adam Slavens  
Torys LLP  
79 Wellington Street West, Suite 3000  
Toronto, Ontario M5K 1N2  
Email address: [aslavens@torys.com](mailto:aslavens@torys.com)

Dear counsel:

**Re: Duca Financial Services Credit Union Ltd. v. 2203284 Ontario Inc.**  
**Our File No.: MSISP011**

---

Further to the attendance at the recent 9:30 appointment, the Receiver plans to recommend, in general terms, the following to the court at the next hearing:

- (a) the unsecured creditors with proven claims, including Tarion, be paid;
- (b) the court approve receiver and legal fees and disbursements;
- (c) an amount be set aside for any additional fees and disbursements to bring the receivership to a conclusion and for any contingencies;
- (d) any balance left over after the completion of what is set out above be paid to the Debtor, Ms. Santaguida or as the court otherwise directs; and
- (e) the court make any other reasonably necessary order to give effect to the foregoing.

The amounts relating to the above look approximately like the following:

Funds on Hand As At September 17, 2019		\$ 1,524,075	
Less:			
Outstanding and Accrued Receiver's Fees for Completion	111,148	Note 1	
Outstanding and Accrued Legal Fees for Completion	25,147	Note 1	
Unsecured Claims	190,798		
Contingency	10,000		
	337,093		
Estimated Funds Available For Distribution	\$ 1,186,982		
Note 1	Amounts are exclusive of HST which the Receiver will apply for refunds		

Please note that Deborah Hornbostel, the Receiver's representative, will be away until September 25.

Yours very truly,

DEVRY SMITH FRANK *LLP*



Lawrence Hansen  
LH/cy



## Appendix “DD”



**Deborah Hornbostel**

---

**From:** Lawrence Hansen <Lawrence.Hansen@devrylaw.ca>  
**Sent:** September 25, 2019 5:33 PM  
**To:** Deborah Hornbostel; Trevor Pringle  
**Cc:** Oren Chaimovitch (Devry); Carmen Yuen  
**Subject:** FW: msi Spergel - Receivership of 2203284 Ontario Inc. - MSISP011

FYI.

---

**From:** Brett Moldaver [mailto:brett@moldaverbarristers.com]  
**Sent:** September 25, 2019 5:21 PM  
**To:** Carmen Yuen <Carmen.Yuen@devrylaw.ca>  
**Cc:** Lawrence Hansen <Lawrence.Hansen@devrylaw.ca>; LawClerk@moldaverbarristers.com  
**Subject:** Re: msi Spergel - Receivership of 2203284 Ontario Inc. - MSISP011

Thank you.

As to the unsecured claimants we also wanted to advise that several of them are claiming despite the fact that their relationship was not with 220. For example: McCallum, Kaiser (work on larger invoice is for another project) and Paradigm. These three claims alone total about \$40,000.

On Sep 25, 2019, at 2:13 PM, Carmen Yuen <[Carmen.Yuen@devrylaw.ca](mailto:Carmen.Yuen@devrylaw.ca)> wrote:

Dear Mr. Moldaver:

Please find attached a letter of today's date addressed to you.

Yours truly,

Carmen Yuen  
 Legal Assistant

**DEVRY SMITH FRANK LLP**

Lawyers & Mediators  
Toronto | Whitby | Barrie

**Direct: (416) 446-5861**

**Fax: (416) 449-7071**

**Email:** [carmen.yuen@devrylaw.ca](mailto:carmen.yuen@devrylaw.ca)

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<20190925 B Moldaver re what is outstanding.pdf>



## Appendix “EE”



Ontario Association of Architects

Standard Short Form of Contract  
for Architect's Services

OAA 800 - 2011

The Client and the Architect agree to the following terms and conditions made as of:

Client: (name and address)

Stanaton Renaissance c/o Louie Santaguida  
93 Skyway Avenue, Suite 104  
Toronto Ontario M9W 6N6

Architect: (name and address)

MSA - McCallum Sather Architects Inc.  
157 Catharine Street North  
Hamilton Ontario L8L 4S4

Client's Project: (title, address/location, brief description, size and budget where applicable, reference attached information if needed.)

James Street Baptist Condo Redevelopment - Hamilton Ontario  
Commercial Residential Project - approximately 200 condo unit development with 40,000sq.ft of commercial at podium

The Architect shall coordinate the services of the following Consultants:

engaged and paid by the Architect:

Interior Design, Acoustical Consultant, Lifesafety  
Consultant, Planner

engaged and paid by the Client:

All other consultants

The Client shall pay the Architect's Fees and reimbursable expenses as set out below, plus value added tax (HST).  
Invoices submitted are payable within 30 days, or as otherwise agreed. Unpaid invoices shall bear interest per annum,  
calculated monthly, at prime plus 2% from 30 days to 60 days; prime plus 4% thereafter.

Additional Services approved in writing by the Client shall be invoiced at Standard Hourly Rates or as otherwise agreed.

☒ A Lump Sum Fee of: \$ 320,000.00

☒ A Deposit of: \$ 5,000.00

☒ At Architect's Standard Hourly Rates.

The deposit is the minimum amount payable under this  
Agreement, and will be credited against the final invoice.

☐ A Percentage-based Fee of: %  
of the Construction Cost as defined.

Reimbursable expenses are charged at cost  
plus 10 % for administration and include charges for:  
printing, copying, delivery, communication, travel and if  
authorized, lodging, special photography or models.

Other Conditions: (reference attached information if needed.)

See letter attached - this fee is based on the award of two projects.

Client signature

*Louie Santaguida*  
Louie Santaguida

name

Architect signature

name



Ontario Association of Architects

Standard Short Form of Contract  
for Architect's Services

OAA 800 - 2011

The Architect shall render the Services to the Client in accordance with the following terms of engagement:

1. **Professional Responsibility:** The Architect shall exercise the standard of care, skill and diligence required by customarily accepted professional practices. All Architects in Ontario carry professional liability insurance to the mandatory level. Evidence of insurance is available upon request.
2. **Clients Responsibilities:** The Client shall be responsible for:
  - (1) providing information regarding the existing conditions of the Client's lands and premises, including soils and sub-surface conditions, existing structures, surveys, etc., as required;
  - (2) timely communication of Client's decisions or responses during the Project;
  - (3) any costs related to Client-initiated design changes made after Client's previous approval;
  - (4) arranging bonding and/or insurance coverage for any contractors or consultants retained by the Client.
3. **Copyright:** Plans, sketches, drawings, graphic representations, reports and specifications prepared by or on behalf of the architect are Instruments of Service. The Architect retains the property, copyright and moral rights for the Instruments of Service whether the Project for which they were made is executed or not. Their alteration by the Client or any other person is prohibited.  
  
 The Client may retain copies including electronic, digital or other reproducible copies, of the Instruments of Service for information and reference in connection with the Client's use and occupancy of the Project. Copies may only be used for the purpose intended and for a one time use, on the same site, and for the same Project, by this Client only and may not be offered for sale or transfer without express written consent of the Architect. The Client's use of Instruments of Service is contingent upon full payment to the Architect for services rendered.
4. **Construction Phase – General review** means reviews during visits to the place of work at intervals appropriate to the stage of construction, to observe the progress of the work and that the work is being carried out in general conformity with the contract documents, and to report, in writing, to the client and contractor and chief building official. The Architect will perform site visits as agreed in the attached Schedule.
5. **Construction Cost:** means the contract price(s) of all project elements designed or specified by, or on behalf of, or as a result of, the coordination by the Architect, including permit fees, contingency amounts, changes, contractor or construction management fees and all applicable taxes including HST, whether recoverable or not. Where there is no contract price for all or part of the project, the Construction Cost shall be the estimated value as determined by Architect, at market rates at the anticipated time of construction. Construction Cost does not include the compensation of the Architect, the Architect's consultants, the land cost, or other costs, which are the responsibility of the Client.
6. **Suspension:** Unless indicated otherwise in this agreement, the Architect reserves the right to suspend service on this project if invoices are not paid within 45 days, from the date of issue and the Architect will not be liable for any costs or delays caused by the suspension of services.
7. **Termination:** If either party fails substantially to perform in accordance with its terms the non-defaulting party may terminate this engagement after giving seven (7) days' written notice to remedy the breach. The Client may terminate this agreement without cause upon thirty (30) days' written notice. On termination the Client shall forthwith pay to the Architect its charges for the Services performed to the date of termination, including all fees and charges for this Project.
8. **Limitation of Liability:** The total amount of all claims, in contract or tort, which the Client may have against the Architect related to this contract is limited to the amount of professional liability insurance carried and available. The Architect shall not be responsible for:
  - (1) acts or omissions of contractors, suppliers or any other persons performing any work, or for failure of any of them to carry out the work in accordance with the construction documents;
  - (2) control, or supervision, or responsibility for construction means, methods, techniques, schedules, sequences or procedures, or, for safety precautions and programs required in connection with the work;
  - (3) any changes made to the architect's design, drawings or documents without the architect's knowledge and approval;
  - (4) decisions made by the Client without the advice of the Architect or contrary to, or inconsistent with, the Architect's advice;
  - (5) interpretations by an authority having jurisdiction which differs from that of the architect regarding statutes, regulations, laws and by-laws;
  - (6) any consequential loss, injury, or damages suffered by the Client, including loss of use or earnings, and interruption of business;
  - (7) any and all matters arising from or related to toxic or hazardous substances or materials.
9. **Dispute Resolution:** The parties shall make all reasonable efforts to resolve a dispute by amicable negotiations and agree to provide, on a without prejudice basis, full and timely disclosure of relevant facts, information and documents to facilitate these negotiations. Disputes shall be resolved according to provisions of the applicable provincial legislation.

Initialed by:

Client

Architect

OAA 800 - 2011

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Page 2



Ontario Association of Architects

Standard Short Form of Contract  
for Architect's Services

OAA 800 - 2011

Project/Client/Architect Ref:

--

## Schedule of Architect's Scope of Services:

<b>Pre-Design</b>			
Client's Program and Budget:	Develop <input checked="" type="checkbox"/>	Review <input type="checkbox"/>	
Assist Client in obtaining property survey, geotechnical report, etc.			<input type="checkbox"/>
Prepare schedule for Architect's services and projected project schedule.			<input checked="" type="checkbox"/>
Prepare measured drawings of visible conditions.			<input checked="" type="checkbox"/>
<b>Design Phases</b> (Client's review and approval to be obtained before proceeding to next phases)			
Schematic Design Documents Phase			<input checked="" type="checkbox"/>
Design Development Documents Phase			<input checked="" type="checkbox"/>
Estimates of Construction Cost at each phase			<input type="checkbox"/>
<b>Construction Documents Phase - Drawings / Specifications</b>			
Prepare drawings / specifications for:			
Building Permit <input checked="" type="checkbox"/>	Bidding/Negotiation with contractor(s) <input checked="" type="checkbox"/>	Construction <input checked="" type="checkbox"/>	
Estimates of Construction Cost at appropriate intervals.			<input type="checkbox"/>
<b>Permits and Approvals</b>			
Review applicable statutes, regulations, codes and by-laws as the design of the project is developed.			<input checked="" type="checkbox"/>
Prepare and submit client signed application for building permit.			<input checked="" type="checkbox"/>
Prepare and assist Client to obtain:			
Site Plan Approval <input checked="" type="checkbox"/>	Committee of Adjustment <input checked="" type="checkbox"/>	Re-zoning Application <input checked="" type="checkbox"/>	
<b>Negotiating / Bidding Phase</b>			
Assist client to: obtain bids <input type="checkbox"/> prepare construction contract <input type="checkbox"/>			
<b>Construction Phase: General Review - Construction Contract Administration</b>			
General Review at site, and reports:			
for Building Code only:			<input checked="" type="checkbox"/>
for Building Code and all Construction Documents:			<input type="checkbox"/>
Including <input type="text" value="89"/> visits to the site over the anticipated construction duration of <input type="text" value="36"/> months.			
Services exceeding the limits included above shall be provided as Additional Services.			
Certify Contractor applications for payment and Substantial Performance.			<input checked="" type="checkbox"/>
Construction Contract Administration field and office functions			<input checked="" type="checkbox"/>
Follow up during one year warranty period.			<input checked="" type="checkbox"/>
<b>Other Scope of Services:</b> (include Additional Services, special phasing or scope; reference attached information if needed.)			
Project may have 3 phases to occur within the 36 months.			

Initialed by:

Client

Architect

OAA 800 - 2011

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Schedule

# MSA

157 Catharine St. N.  
Hamilton, ON L8L 4S4  
www.msarch.ca

T 905.526.6700  
F 905.526.0906

February 5, 2014

Stanton Renaissance  
Projects: Lloyd Avenue & James Street Baptist

Attention: Louie Santaguida & Richard Ramos

Dear Louie & Richard,

I appreciate the time spent today reviewing our proposal and have the following clarifications and fee breakouts to assist you in making your decision on both Lloyd Avenue and James Street Baptist.

Lloyd: Base Fee \$695,000 (arch)+ \$40,000 (interiors)= \$735,000 +hst disbursements  
As per our original fee proposal submitted for Lloyd of \$695,000 this will include a 36 month construction period for the project. Additionally basic interior design for public spaces was NOT included in the fee. We shall include the acoustic consultant in our fee as reviewed in the meeting. Further to our understanding we shall include up to two meetings for Planning (as req'd/directed by Bousfield) and up to 2 meeting dates for OMB (as req'd/directed by Bousfield). We shall work with the Visual and Marketing consultants to supply floor plans and basic sketch-up model for assistance and comments. Lifesafety is part of the architectural fees as per the OBC. We have included these items in the final Document 6 Short Form Contract (see attached).

James Street: Base Fee \$270,000 (arch/int) + \$50,000 (heritage) + \$20,000 (planner) = \$340,000+hst disb  
As per our discussions with regards to James Street Baptist the fee is \$270,000 including the interior design work associated with the public spaces. This does not include specific tenant fit out. The remainder of the heritage fee is \$50,000 and the independent planners are \$20,000. This is based on a building size that can be flexible with your business plan. As discussed this will be for a project with approximately 200 units and 40,000sq. ft of commercial.

If MSA is favourable at winning both proposals we would be able to reduce the fee for James Street by \$20,000 and include the base interior drawings for public spaces for Lloyd. Please note that our original fees did not capture life safety or acoustic consultants, which we have now captured in our base fees for both projects.  
Lloyd fee \$695,000 + James fee \$320,000 = \$1,015,000 +hst disbursements (savings \$60,000 + acoustic & lifesafety)  
Please respect that our original fees are competitive and we need enough time to provide you with service, creativity and knowledge.

Yours truly,



Drew Hauser, Hons. Vis. Arts, B.Arch., OAA, MRAIC, Intern CAHP  
Principal



Making Sustainable  
Architecture

McCallum Sather Architects Inc.







## Appendix “FF”

2203284 ONTARIO INC.

2203284 ONTARIO INC.

McCallum Sathers Architects Inc.

Date 2013-09-09 Bill Type Reference  
13007-03 grant

0009

2013-10-07

Balance Due  
12,175.75Original Amt.  
12,175.75

Discount

Cheque Amount

Payment  
12,175.75  
12,175.75

12,175.75

BMO # 1997-354

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## INVOICE

Date: September 9, 2013  
Invoice No.: 13007-03 grant  
Date Issued: September 9, 2013

Project Name: James Street Baptist Church

MSA Project No.: 13007

Issued by: Heather Gordon

Approved by: Drew Hauser

Hamilton File # HRT13/04 (letter attached)

Registered HST #88793 2085

Including HST

Item	Blended Rate	Total
	\$125.00	\$0.00
	\$125.00	\$3,375.00
	\$125.00	\$10,625.00
		\$14,000.00
		\$3,225.00
		\$10,775.00
		\$0.00
		\$10,775.00
		\$1,400.75
		\$12,175.75

This invoice will be subject to a 1.5% monthly interest charge, applied to

McCallum Sathers Architects Inc.  
100 King Street West, Suite 1000  
Toronto, Ontario M5X 1C5

McCallum Sathers Architects Inc.  
100 King Street West, Suite 1000  
Toronto, Ontario M5X 1C5







File Folder  
All in Approval  
Invoices  
Design  
Concepts  
4/11/10

McCallum Sathers Architects Inc.

2014-12-05

Date	Type	Reference
2014-05-31	Bill	13007A-03

Original Amt. 21,775.10

Balance Due	21,775.10
-------------	-----------

Discount

Payment	21,775.10	21,775.10
---------	-----------	-----------

Cheque Amount

Bank of Montreal-199 draw#3

21,775.10

Product HS9209 Use with 775 Double Window or 779 Single Window Envelope Printed in Canada To reorder call NEBS 1-800-461-7572 Order online at [www.nobis.com](http://www.nobis.com)

[illegible]



MSA

## INVOICE

Date: November 30, 2014  
 Invoice No.: 13007-AS#7  
 Date Issued: December 12, 2014

0268

04-17-2015

Payment  
 13,560.00  
 2,791.10  
 12,656.00  
 29,007.10

Discount

Original Amt. ~~Balance Due~~  
 13,560.00 13,560.00  
 2,791.10 2,791.10  
 12,656.00 12,656.00

Cheque Amount

29,007.10

Order on-line at www.msa.ca

To rec'd call NEBS 1-800-461-7572

Printed in Canada

Use with 775 Double Window or 778 Single Window Envelope

2203284 ONTARIO INC.

McCallum Sathers Architects Inc.

Date Type Reference  
 07-01-2014 Bill 13007A-04  
 11-30-2014 Bill 13007-AS#7  
 04-02-2015 Bill 13007A-05

Bank of Montreal-199

Project Name: James Street Baptist Church

MSA Project No.: 13007

Issued by: Heather Gordon

Approved by: Drew Hauser

Registered HST #88793 2085

corporation of provisions for Utilities R.O.W.

Total

\$2,470.00

\$2,470.00

\$0.00

\$2,470.00

\$0.00

\$2,470.00

\$321.10

\$2,791.10

be subject to a 1.5% monthly interest charge, applied to

905 526 6700 F 905 526 0906

McCallum Sather Architects Inc.  
 www.msaarch.ca



## Appendix “GG”

**2203284 Ontario Inc.**

104-93 Skyway Avenue  
Toronto, ON M9W6N6

Phone: 416-201-8400

Fax:

**Purchase Order**

Date	P.O. No.
2014-03-19	2014/302


Vendor
McCallum Sathers Architects Inc. 157 Catharine St. N Hamilton, ON L8L 4S4

Ship To
2203284 Ontario Inc. 104-93 Skyway Avenue Toronto, ON M9W6N6

Description	Terms	Net 30
	Rate	Amount
As per Short form Contract for Architect's Services: James Street Baptist Condo Development- Hamilton Ontario. Commercial /residential Project	0.00	0.00
Breakdown:		
Design	1.00	48,000.00
Design Development	1.00	32,000.00
Working Drawings	1.00	144,000.00
Tender	1.00	16,000.00
Field Review	1.00	80,000.00
HST (ON) on purchases (Input Tax Credit)	13.00%	41,600.00
<i>* Acoustic / life safety is included now! (15)</i>		

Purchase order terms & conditions: This purchase order strictly follows the quotation received from your company and approved by 2203284 Ontario Inc. (hereinafter referred to as 2203284). Under no circumstance invoices issued by your company shall exceed the original quotation. In the event where scope of work requires a revision to the original estimates, same shall be presented well in advance to 2203284 and an approval should be secured from 2203284 in writing. Without express approvals invoices shall be deemed incomplete and shall not be paid. All invoices should clearly reflect CRA HST number. Invoices should follow the format of progress billing reflecting past billing, current billing and balance purchase order amounts. ALL INVOICES MUST REFLECT PURCHASE ORDER NUMBER.

<b>Subtotal</b>	\$320,000.00
<b>Sales Tax</b>	\$41,600.00
<b>Total</b>	\$361,600.00

APPROVED BY: 

Date approved: June 10/14

Printed by: 



## Appendix “HH”



22 King Street South, Suite 300  
 Waterloo, ON N2J 1N8  
 p: 619.896.3163  
 905.381.2229  
 t: 1.866.764.7349

[www.ptsl.com](http://www.ptsl.com)

12 September 2016  
 Project: promo – City of Hamilton

Luis Correia  
 Director of Development and Planning  
~~Stanton Renaissance~~ 2203284 ONTARIO INC.  
 93 Skyway Avenue, Unit 210,  
 Toronto, Ontario, M9W 6N6

Dear Mr. Correia:

**RE: THE CONNOLLY - 98 JAMES STREET SOUTH, HAMILTON – PARKING STUDY  
 ADDENDUM LETTER – PROPOSAL**

Further to your request for an addendum letter to the parking study we completed in November 2014 we are pleased to submit this letter proposal for professional consulting services.

We understand that you are going to be submitting a minor variance application to the City of Hamilton for a parking reduction to allow for 10 additional residential units. No additional parking supply will be provided to support the 10 additional residential units. Furthermore, only 2 carshare parking spaces are planned to be provided in the public layby parking stalls on Jackson Street. 3 carshare spaces were originally proposed along with Concierge / Valet parking services which are also being eliminated.

Sales information that you have verbalized indicates that approximately 189 residential units have been sold without provision for parking. Confirmation from you in writing will be required if units have been sold without parking unconditionally or if other arrangements have been made with purchasers.

We propose to carry out the following scope of work:

**Task 1 - Parking Assessment:** We will be updating the assessment and findings from our original parking study based on this latest development information you have provided to confirm if we can demonstrate the sufficiency of the latest parking supply and TDM measures.

Paradigm will contact both Community CarShare and the City of Hamilton to review the potential of supplying carshare spaces within a public road allowance.

We will investigate the details and feasibility of providing cash-in-lieu of parking spaces should we not be able to support the proposed parking supply.

**Task 2 - Report and Recommendations:** We will prepare and submit a detailed addendum letter report documenting the parking study investigations and findings. This will be provided in draft format for discussion and then finalized as appropriate. We will provide the required number of copies of the final letter report for your submission to the City.

## Fee

Our fee to complete the above work plan is \$3,500, excluding HST and disbursements (travel, reproduction and parking surveys). We will require an initial retainer in the amount of \$2,000 prior to commencing the study. A second payment in the amount of \$1,500 will be required prior to release of our final report. We will rectify any outstanding amounts on your final invoice.

Prior to commencing work on this project we will require the executed copy of this Professional Service Agreement and the initial retainer.

For activities beyond what has been outlined in this work plan, costs will be incurred directly on a time and materials basis subject to a separate client authorization (our normal hourly rates are \$160/hour for principals and \$110/hour for technical staff). Such activities may include attendance at meetings, supplementary technical analysis, increased scope of work as a result of pre-consultation with the agencies, additional versions of the study report, and/or responding to review comments from agency staff.

## Schedule

Our Standard Terms and Conditions are attached. To commence work, we kindly request written acceptance of this offer of consulting services by completing the attached Professional Services Agreement and the initial retainer. We expect to submit our draft report within 1 week of receiving the executed Professional Services Agreement and required retainer.

If you have any questions related to this proposal, please contact me at (905) 381-2229 x103 or (519) 896-3163 x103 or by email at [selkins@ptsl.com](mailto:selkins@ptsl.com). Thank you very much for this opportunity to provide our services.

Yours truly,

**PARADIGM TRANSPORTATION SOLUTIONS LIMITED**



**Stew Elkins**  
B.E.S., MITE  
Vice-President





# ATTACHMENT A

## PROFESSIONAL SERVICES AGREEMENT BETWEEN STANTON RENAISSANCE 2203284 ONTARIO AND INC. PARADIGM TRANSPORTATION SOLUTIONS LIMITED

**Services to be Provided:** Conduct Parking Study Addendum Letter as per letter dated 12 September 2016.

**Estimated Fees:** \$3,500 (excluding HST and disbursements)

**Retainer:** \$2,000 prior to study commencement and \$1,500 prior to release of final report.

**Estimated Completion Date:** 1 week from receipt of retainer and executed Attachment A.

**Number of Final Report copies required:** 2

**Send Invoices to: (Please print or type)**

Firm:	STANTON RENAISSANCE		
Registered Business #		Registered Name:	2203284 ONTARIO INC.
Street Address:	93 SKYWAY AVE, UNIT 210		
City/Province:	TORONTO, ON		
Postal Code	M9W 6N6		
Attention/(Title):	LUIS CORREIA, DIRECTOR OF DEVELOPMENT		
Telephone:	416.201.8400 ext. 459		
Fax:			
Email:			

**Agent of Client with Signing Authority: (Please print or type)**

Firm:			
Registered Business #		Registered Name:	
Street Address:			
City/Province:			
Postal Code			
Attention/(Title):			
Telephone:			
Fax:			
Email:			



## TERMS AND CONDITIONS – ATTACHMENT A (Continued)

- ▶ Fees are non-refundable and invoices are payable upon receipt. Disbursements may include traffic surveys, travel, printing, associated clerical services and communication costs which shall be billed at cost plus a 5% administration charge.
- ▶ The undersigned agrees to pay Paradigm Transportation Solutions Limited in full under this agreement for furnished services within 30 days of each invoice date. Interest shall be paid at the rate of 1.5 % per month on all accounts outstanding beyond 30 days. The undersigned will be responsible for collection of proportionate invoice payments from associated partners, clients, client group members and/or participants in this agreed upon assignment.
- ▶ We reserve the right to request full payment of the contract amount including outstanding amounts prior to submission of our Final Report. We reserve the right to stop work if the client is in breach of payment terms (i.e. 30 days) or in otherwise in material breach of this Agreement. The Consultant shall have no liability to the Client, and the Client agrees to make no claim for any delay or damage as a result of such suspension caused by any breach of this Agreement by the Client. Upon receipt of payment in full of all outstanding sums due from the Client, or curing of such other breach which caused the Consultant to suspend services, the Consultant shall resume services and there shall be an equitable adjustment to the remaining project schedule and fees as a result of the suspension.
- ▶ In providing services under this Agreement, the Consultant shall perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality.
- ▶ Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or the Consultant.
- ▶ In an effort to resolve any conflicts that arise during or following the completion of the work, the Client and the Consultant agree that all disputes between them arising out of or relating to this Agreement or the Project shall be submitted to nonbinding mediation.
- ▶ The Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against the Consultant because of this Agreement or the performance or nonperformance of services hereunder.
- ▶ The client agrees that any and all claims which it has or may hereafter have against Paradigm Transportation Solutions Limited, its officers, directors, servants, employees, sub-consultants and representatives, (collectively "Paradigm") in any way arising out of or related to Paradigm's duties and responsibilities pursuant to this agreement shall be absolutely limited to claims brought within 6 months from the start of the project for the lessor of: (a) direct damages arising out of the Services, and there shall be no liability on the part of Paradigm for any consequential loss injury or damage incurred by the client including damages for loss of profits and loss of markets; (b) the amount of 50% of the fees paid to the consultant for the project.
- ▶ Meetings and any additional work not specifically described herein but requested by the client or his agents shall be performed on an hourly basis plus out-of-pocket expenses and applicable taxes. If the scope of work changes significantly once work has commenced we shall review the fee arrangement with the client. We have based our estimate for fees and expenses on information provided to us at the time of our proposal. Should this information change during the course of this project, our fees and expenses may increase.
- ▶ Approvals from any government authority are not guaranteed. The fees quoted above do not include services rendered in connection with any appeal to the Ontario Municipal Board or the preparation and attendance at Council or any of its committees, the Committee of Adjustments and/or Land Division Committee or similar statutory meetings.

We require signed and witnessed authorization prior to commencing the work. If the suggested scope of work as well as the above Terms and Conditions are agreeable to you please sign and return one copy of this agreement to our office.

The undersigned must have authority to bind the corporation, acknowledges responsibility for payment of all invoices related to this project, and agrees to adhere to the terms and conditions noted above.

Client Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Client Name & Title (please print): \_\_\_\_\_

Witness: \_\_\_\_\_

*LUIS CORREIA*  
*DIRECTOR OF DEVELOPMENT*





## Appendix “II”

# Moldaver || Barristers

**Brett D. Moldaver**

brett@moldaverbarristers.com

(416) 238-2953

September 24, 2019

File No. 17-03

*Delivered via Email to:*  
*lawrence.hansen@devrylaw.ca*

**DEVRY SMITH FRANK LLP**

Lawyers & Mediators

95 Barber Green Rd., Suite 100

Toronto, Ontario

M3C 3E9

**Attention: Mr. Lawrence Hansen**

Dear Counsel:

**RE: In the matter of the Receivership of 2203284 Ontario Inc.  
CV-17-1827-00CL (Receivership)**

---

We have your letter of September 18, 2019.

220 and MLS disagree with the recommendation you will make on behalf of the Receiver.

The Receiver has confirmed that MLS' security is validly registered and the amount owing under that registration exceeds the amounts available for distribution. MLS maintains a priority over the unsecured creditors.

The Receiver maintains that since Santerra received monies from 220, so that in the result MLS either has no priority to the extent of any unpaid creditors or must otherwise subordinate her priority to any unpaid creditors. The unpaid creditors may be divided into two classes, general unsecured creditors (whose claims are statute barred) and Tarion.

This is not a bankruptcy. The Santerra claim by 220 is statute barred. All the monies were advanced prior to the end of 2015. Even if this were not the case MLS should not subordinate her priority to the extent of any shortfall. The general unsecured creditors' claims could have all been advanced either prior to the Receivership (and stayed subject to leave or Receiver's consent) or commenced (subject to leave or Receiver's consent) but were not. As to Tarion the amounts claimed are Tory's legal fees and MLS (and 220) dispute that the agreement between Tarion and 220 relied upon by Tarion supports an entitlement to legal fees. We ask for the basis

365 Bloor Street East, Suite 1608 • Toronto, Ontario • M4W 3L4 • Canada  
p.416.238.4123 • f.416.929.9604

upon which the Receiver views otherwise. Moreover the fees claimed by Tarion represent full indemnity legal fees without any consideration of the reasonableness of same.

In the result MLS will support a distribution order and conclusion of the receivership provided her mortgage is afforded full priority save and except with respect to the Receiver's fees. Tarion and any unsecured creditors would be at liberty to oppose this position if adopted by the Receiver and 220 and MLS would be prepared to argue the blanket limitation issue and priority (unsecured creditors), Santerra limitation issue along with the Tarion fees (entitlement and quantum, and priority).

If the Receiver is not prepared to proceed this way we will use the 26<sup>th</sup> of September to schedule a motion to determine the priority of MLS, whether that priority may be subordinated or otherwise impacted in the context of the unsecured creditor claims, and if not, whether the Santerra action should be continued by the Receiver in the circumstances.



Thank you.

Sincerely,

*Brett D. Moldaver*

(computer generated signature)

Brett D. Moldaver  
BDM/sz

Cc counsel to Tarion:  
[aslavens@torys.com](mailto:aslavens@torys.com)



## Appendix “JJ”



---

**2274889 Ontario Inc.**


---

January 15, 2019

To Whom It May Concern:

**RE:     Type: Mortgage**  
**Property: 98 James St., Hamilton**

**Discharge Statement**

(With accrued interest as of January 31, 2019)

Principal Amount of Mortgage Outstanding	\$     624,000.00
Interest to January 31, 2019	348,551.53
Prior mortgage statements - 350.00+HST	395.50
Statement fee including HST	395.50
Discharge processing fee	750.00
Bank wire fee	40.00
Legal fees at closing	750.00
Total Amount payable to 2274889 Ontario Inc.	<u>\$     974,882.53</u>
Per Diem Rate	<u>\$         136.77</u>

Payment must be made via wire transfer. Payment received after 3:00 pm EST shall be deemed for the purpose of this calculation of interest to have been made and received on the next banking day. Per diem charge is \$136.77.

The above figures are an approximation and subject to change due to any subsequent transaction.

Yours truly,

MARYLOU SANTAGUIDA  
 2274889 Ontario Inc.

---

93 Skyway Ave., Suite 210  
 Toronto, ON  
 M9W 6C7



## Appendix “KK”

# MARYLOU SANTAGUIDA

---

January 15, 2019

To Whom It May Concern:

**RE:    Type: Mortgage**  
**Property: 98 James St., Hamilton**

## Discharge Statement

(with accrued interest as of January 31, 2019)

Principal Amount of Mortgage Outstanding	\$ 1,115,500.00
Interest to January 31, 2019	402,892.95
Prior mortgage statements - 350.00+HST	395.50
Statement fee including HST	395.50
Discharge processing fee	750.00
Bank wire fee	40.00
Legal fees at closing	750.00
Total Amount payable to Marylou Santaguida	<u>\$ 1,520,723.95</u>
Per Diem Rate	<u>\$ 244.49</u>

Payment must be made via wire transfer. Payment received after 3:00 pm EST shall be deemed for the purpose of this calculation of interest to have been made and received on the next banking day. Per diem charge is \$244.49.

The above figures are an approximation and subject to change due to any subsequent transaction.

Yours truly,

MARYLOU SANTAGUIDA

---

93 Skyway Ave., Suite 210  
 Toronto, ON  
 M9W 6C7



## Appendix “LL”

MLS vs 2203284 Ontario Inc  
SH Loan - List of Checks

Date	Chq. No.	Amount	
19-Mar-14	51	49,000.00	✓
02-Apr-14	53	45,000.00	✓
17-Apr-14	72	11,000.00	✓
30-Apr-14	203	34,500.00	✓
28-May-14	212	12,500.00	✓
24-Jun-14	225	70,000.00	✓
24-Jul-14	237	45,000.00	✓
30-Jul-14	241	75,000.00	✓
14-Aug-14	244	32,000.00	✓
04-Sep-14	253	50,000.00	✓
15-Sep-14	256	85,000.00	✓
20-Oct-14	262	50,000.00	✓
29-Oct-14	266	89,000.00	✓
20-Nov-14	279	90,000.00	✓
24-Dec-14	297	35,000.00	✓
13-Jan-15	176	20,000.00	✓
04-Feb-15	183	30,000.00	✓
26-Mar-15	111	7,000.00	✓
06-Apr-15	116	70,000.00	✓
29-Apr-15	133	10,500.00	✓
06-May-15	138	49,000.00	✓
14-May-15	141	80,000.00	✓
02-Jun-15	145	50,000.00	✓
01-Sep-16	156	6,000.00	✓
04-Jun-17	220	20,000.00	✓
<b>Total</b>		<b>1,115,500.00</b>	





## Appendix “MM”

NORMA  
(416) 201-8400

\* is LS the only shareholder<sup>655</sup>  
& beneficial owner? (YES)  
S 2203284 ONT. INC PART  
OF STAFFORD K? - NO  
X NO CROSS OVER between the  
companies -  
NO other company owns other  
company as per NORMAN  
KARID, computer  
MS -

2203284 ONTARIO INC.

Financial Statements

(UNAUDITED - SEE NOTICE TO READER)

For the year ended March 31, 2015

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**2203284 ONTARIO INC.****Financial Statements****For the year ended March 31, 2015****(UNAUDITED – See Notice To Reader)**

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	Page No.
Notice to Reader	2
Balance Sheet	3

**NANDLAL CHARTERED ACCOUNTANT**

Licensed Public Accountant

Tel: 905 678 6263  
Cell: 416 579 4276  
Fax: 1 866 489 7837  
E-mail: [nandlal@nandlal.ca](mailto:nandlal@nandlal.ca)

**NOTICE TO READER**

On the basis of information provided by management, I have compiled the balance sheet of 2203284 ONTARIO INC. as at March 31, 2015.

I have not performed an audit or a review engagement in respect of these financial statements and, accordingly, I express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

The comparative financial information was compiled by another accountant.

NANDLAL CHARTERED ACCOUNTANT  
Licensed Public Accountant  
Mississauga, Ontario  
April 8, 2015

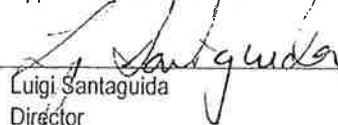
## 2203284 Ontario Inc.

## Balance Sheet (UNAUDITED - See Notice to Reader)

March, 31	2015	2014
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$11,829	\$2,635
Accounts receivable	12,564	11,851
Sales tax receivable	5,927	-
	\$30,320	\$14,486
<b>Non-current assets</b>		
Security deposits	42,800	-
Real estate under development	3,008,700	839,516
	3,051,500	839,516
<b>TOTAL ASSETS</b>	<b>3,081,820</b>	<b>854,002</b>
<b>LIABILITIES AND SHAREHOLDER'S EQUITY</b>		
<b>Current liabilities</b>		
Accounts Payable	271,535	70,578
<b>Non-current liabilities</b>		
Loan payable	2,810,185	783,324
<b>TOTAL LIABILITIES</b>	<b>3,081,720</b>	<b>853,902</b>
<b>Shareholder's equity</b>		
Share capital:		
Authorized: Unlimited shares of one class without par value		
Issued and outstanding: 100 shares	100	100
Retained earnings	-	-
	100	100
<b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b>	<b>\$3,081,820</b>	<b>\$854,002</b>

HAMILTON  
PROPERTYINTERNAL  
LOANIT WILL  
POSTPONED  
TO US!

Approved on behalf of the Board:

  
 Luigi Santaguida  
 Director

## Schedule "A"

2203284 Ontario Inc.  
 Summary of Marylou Santaguida Advances  
 Prepared: October 30, 2018

Type	Date	Name	Memo	Amount	Initially Recorded To	Transferred To
Deposit	3/19/14	MARYLOU SANTAGUIDA	Cheque No. 51	\$ 49,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	4/02/14	MARYLOU SANTAGUIDA	Cheque No. 53	45,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	4/17/14	MARYLOU SANTAGUIDA	Cheque No. 72	11,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	4/30/14	MARYLOU SANTAGUIDA	Cheque No. 203	34,500.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	5/28/14	MARYLOU SANTAGUIDA	Cheque No. 212	12,500.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	6/04/14	MARYLOU SANTAGUIDA	Cheque No. 220	20,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	6/24/14	MARYLOU SANTAGUIDA	Cheque No. 225	70,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	7/24/14	MARYLOU SANTAGUIDA	Cheque No. 237	45,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	7/30/14	MARYLOU SANTAGUIDA	Cheque No. 241	75,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	8/14/14	MARYLOU SANTAGUIDA	Cheque No. 244	32,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	9/04/14	MARYLOU SANTAGUIDA	Cheque No. 253	50,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	9/15/14	MARYLOU SANTAGUIDA	Cheque No. 256	85,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	10/20/14	MARYLOU SANTAGUIDA	Cheque No. 262	50,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	10/29/14	MARYLOU SANTAGUIDA	Cheque No. 266	89,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	11/20/14	MARYLOU SANTAGUIDA	Cheque No. 279	90,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	12/24/14	MARYLOU SANTAGUIDA	Cheque No. 297	35,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	1/13/15	MARYLOU SANTAGUIDA	Cheque No. 176	20,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	2/04/15	MARYLOU SANTAGUIDA	Cheque No. 183	30,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	3/26/15	MARYLOU SANTAGUIDA	Cheque No. 111	7,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	4/06/15	MARYLOU SANTAGUIDA	Cheque No. 116	70,000.00	11500: Intercompanies Shareholders Loan	2600: Shareholder Loan
Deposit	4/29/15	MARYLOU SANTAGUIDA	Cheque No. 133	10,500.00	11500: Intercompanies Shareholders Loan	2600: Shareholder Loan
Deposit	5/06/15	MARYLOU SANTAGUIDA	Cheque No. 138	49,000.00	11500: Intercompanies Shareholders Loan	2600: Shareholder Loan
Deposit	5/14/15	MARYLOU SANTAGUIDA	Cheque No. 141	80,000.00	11500: Intercompanies Shareholders Loan	2600: Shareholder Loan
Deposit	6/02/15	MARYLOU SANTAGUIDA	Cheque No. 145	50,000.00	11500: Intercompanies Shareholders Loan	2600: Shareholder Loan
Deposit	6/30/15	MARYLOU SANTAGUIDA	Cheque No. 158	50,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
Deposit	9/01/16	MARYLOU SANTAGUIDA	Cheque No. 156	6,000.00	11500: Intercompanies Shareholders Loan	2600: Shareholder Loan
			<b>Subtotal</b>	<b>\$ 1,165,500.00</b>		
General Journal	3/31/15	MARYLOU SANTAGUIDA	Advances re: demolition, office/general, professional fees	\$ 280,000.00	1152: 2274889 Ontario Inc.	2600: Shareholder Loan
General Journal	3/31/15	MARYLOU SANTAGUIDA	Advance re: MLS Loan Interest	269,589.04	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
General Journal	3/31/16	MARYLOU SANTAGUIDA	Advance re: MLS Loan Interest	150,000.00	11500: Intercompanies Marylou Santaguida	2600: Shareholder Loan
			<b>Subtotal</b>	<b>\$ 699,589.04</b>		
			<b>Total</b>	<b>\$ 1,865,089.04</b>		



## Appendix “NN”



Request ID: 020569009  
 Transaction ID: 65267523  
 Category ID: UN/E

Province of Ontario  
 Ministry of Government Services

Date Report Produced: 2017/08/04  
 Time Report Produced: 11:51:32  
 Page: 1

## CORPORATION PROFILE REPORT

<b>Ontario Corp Number</b>	<b>Corporation Name</b>	<b>Incorporation Date</b>
2310618	SANTERRA ASSET MANAGEMENT AND DEVELOPMENT INC.	2011/12/21
		<b>Jurisdiction</b>
		ONTARIO
<b>Corporation Type</b>	<b>Corporation Status</b>	<b>Former Jurisdiction</b>
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
<b>Registered Office Address</b>	<b>Date Amalgamated</b>	<b>Amalgamation Ind.</b>
93 SKYWAY AVENUE	NOT APPLICABLE	NOT APPLICABLE
Suite # 104	<b>New Amal. Number</b>	<b>Notice Date</b>
TORONTO	NOT APPLICABLE	NOT APPLICABLE
ONTARIO		<b>Letter Date</b>
CANADA M9W 6N6		NOT APPLICABLE
<b>Mailing Address</b>	<b>Revival Date</b>	<b>Continuation Date</b>
NOT AVAILABLE	NOT APPLICABLE	NOT APPLICABLE
	<b>Transferred Out Date</b>	<b>Cancel/Inactive Date</b>
	NOT APPLICABLE	NOT APPLICABLE
	<b>EP Licence Eff.Date</b>	<b>EP Licence Term.Date</b>
	NOT APPLICABLE	NOT APPLICABLE
	<b>Number of Directors</b>	<b>Date Ceased in Ontario</b>
	<b>Minimum</b> <b>Maximum</b>	
	00001 00010	NOT APPLICABLE
<b>Activity Classification</b>		
NOT AVAILABLE		

Request ID: 020569009  
Transaction ID: 65267523  
Category ID: UN/E

Province of Ontario  
Ministry of Government Services

Date Report Produced: 2017/08/04  
Time Report Produced: 11:51:32  
Page: 2

## CORPORATION PROFILE REPORT

**Ontario Corp Number**

2310618

**Corporation Name**SANTERRA ASSET MANAGEMENT AND DEVELOPMENT  
INC.**Corporate Name History**SANTERRA ASSET MANAGEMENT AND DEVELOPMENT  
INC.**Effective Date**

2011/12/21

**Current Business Name(s) Exist:**

NO

**Expired Business Name(s) Exist:**

NO

**Administrator:  
Name (Individual / Corporation)**MARYLOU  
SANTAGUIDA**Address**14 ST. MARGARET'S DRIVE  
  
TORONTO  
ONTARIO  
CANADA M4N 3E5**Date Began**

2011/12/21

**First Director**

YES

**Designation**

DIRECTOR

**Officer Type****Resident Canadian**

Y

Request ID: 020569009  
Transaction ID: 65267523  
Category ID: UN/E

Province of Ontario  
Ministry of Government Services

Date Report Produced: 2017/08/04  
Time Report Produced: 11:51:32  
Page: 3

## CORPORATION PROFILE REPORT

### Ontario Corp Number

2310618

### Corporation Name

SANTERRA ASSET MANAGEMENT AND DEVELOPMENT  
INC.

### Last Document Recorded

Act/Code	Description	Form	Date
CIA	ANNUAL RETURN 2015	1C	2016/06/19 (ELECTRONIC FILING)

THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.

ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.

The issuance of this report in electronic form is authorized by the Ministry of Government Services.



## Appendix “OO”

2703286 Ontario Inc.  
Transact on by Account  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance	Audit No	Comment
General Inv	2015-07-08	GI-006	Santerra Asset Management & Dev Inc.							
Cheque	2015-09-30	383	Santerra Asset Management & Dev Inc.	VOID:			2,541,543.11	2,541,543.11	1	
Cheque	2015-09-30	384	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			0.00	2,541,543.11	2	
Cheque	2015-10-06	393	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			110,000.00	2,431,543.11	3	
Cheque	2015-10-23	395	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			110,000.00	2,321,543.11	4	
Deposit	2015-12-03	371	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-340,000.00	2,381,543.11	5	
Deposit	2016-02-09	409	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-40,000.00	2,341,543.11	6	
Deposit	2016-03-30	446	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-6,000.00	2,335,543.11	7	
Deposit	2016-04-08	455	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-10,000.00	2,325,543.11	8	
Deposit	2016-04-28	467	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-28,000.00	2,297,543.11	9	
Transfer	2016-07-05		Santerra Asset Management & Dev Inc.	Funds Transfer - CUS23			-3,500.00	2,294,043.11	10	
Transfer	2016-07-28		Santerra Asset Management & Dev Inc.	Funds Transfer - CUS23			-3,500.00	2,290,543.11	11	
Deposit	2016-08-29	553	Santerra Asset Management & Dev Inc.	Deposit			-34,000.00	2,256,543.11	12	Missing, could not find
Deposit	2016-09-01	GI-049	Santerra Asset Management & Dev Inc.	Cyberbank Inv\$1,500,000 DTD 8/31/16			-71.75	2,256,471.36	13	Missing, could not find
Deposit	2016-09-14	563	Santerra Asset Management & Dev Inc.	PR			-11,400.00	2,245,071.36	14	
Deposit	2016-09-29	569	Santerra Asset Management & Dev Inc.	Deposit			-34,000.00	2,211,071.36	15	
Deposit	2016-09-30	573	Santerra Asset Management & Dev Inc.	Deposit			-30,518.00	2,180,553.36	16	
Cheque	2016-10-28	557	Santerra Asset Management & Dev Inc.	2,238.02			2,238.02	2,182,791.38	17	
Deposit	2016-11-14	594	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-6,700.00	2,176,091.38	18	
Deposit	2016-11-30	605	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-1,000.00	2,175,091.38	19	
Deposit	2016-12-20	617	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-30,000.00	2,145,091.38	20	
Deposit	2017-01-12	626	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-30,000.00	2,115,091.38	21	
Deposit	2017-01-25	628	Santerra Asset Management & Dev Inc.	1101 - Bank of Montreal-1997-354			-30,300.00	2,084,791.38	22	
General Inv	2017-02-08	GI-050	Santerra Asset Management & Dev Inc.	Intercompany loan from Santerra			-26,000.00	2,058,791.38	23	
Cheque	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Intercompany payment (Payroll, Rent)			15,500.00	2,074,291.38	24	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			-5,666.19	2,068,625.19	25	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	3,525,650.38	26	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	4,982,675.57	27	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	6,439,700.76	28	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	7,896,725.95	29	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	9,353,751.14	30	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	10,810,776.33	31	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	12,267,801.52	32	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	13,724,826.71	33	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	15,181,851.90	34	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	16,638,877.09	35	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	18,095,902.28	36	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	19,552,927.47	37	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	21,009,952.66	38	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	22,466,977.85	39	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	23,923,003.04	40	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	25,379,028.23	41	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	26,836,053.42	42	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	28,293,078.61	43	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	29,750,103.80	44	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	31,207,128.99	45	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	32,664,154.18	46	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	34,121,179.37	47	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	35,578,204.56	48	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	37,035,229.75	49	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	38,492,254.94	50	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	39,949,280.13	51	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	41,406,305.32	52	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	42,863,330.51	53	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	44,320,355.70	54	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	45,777,380.89	55	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	47,234,406.08	56	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	48,691,431.27	57	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	50,148,456.46	58	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	51,605,481.65	59	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	53,062,506.84	60	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	54,519,532.03	61	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	55,976,557.22	62	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	57,433,582.41	63	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	58,890,607.60	64	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	60,347,632.79	65	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	61,804,657.98	66	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	63,261,683.17	67	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	64,718,708.36	68	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	66,175,733.55	69	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	67,632,758.74	70	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	69,089,783.93	71	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	70,546,809.12	72	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	72,003,834.31	73	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	73,460,859.50	74	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	74,917,884.69	75	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	76,374,909.88	76	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	77,831,935.07	77	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	79,288,960.26	78	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	80,745,985.45	79	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	82,203,010.64	80	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	83,660,035.83	81	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	85,117,061.02	82	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	86,574,086.21	83	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	88,031,111.40	84	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	89,488,136.59	85	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	90,945,161.78	86	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	92,402,186.97	87	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	93,859,212.16	88	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	95,316,237.35	89	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	96,773,262.54	90	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	98,230,287.73	91	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	99,687,312.92	92	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	101,144,338.11	93	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	102,601,363.30	94	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	104,058,388.49	95	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	105,515,413.68	96	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	106,972,438.87	97	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	108,429,464.06	98	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	109,886,489.25	99	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 2017			1,457,025.19	111,343,514.44	100	
General Inv	2017-03-31	GI-060	Santerra Asset Management & Dev Inc.	Rent Allocation - Jan/Feb 201						



## Appendix “PP”



# Moldaver || Barristers

**Brett D. Moldaver**

brett@moldaverbarristers.com

(416) 238-2953

January 29, 2019

File No. 17-03

*Delivered via email*

**Devry Smith Frank LLP**

Lawyers & Mediators

95 Barber Green Rd., Suite 100

Toronto, Ontario

M3C 3E9

**Attention: Mr. Lawrence Hansen**

Dear Mr. Hansen:

**RE: In the matter of the Receivership of 2203284 Ontario Inc.  
CV-17-1827-00CL (Receivership)**

---

We write to you in connection with the captioned Receivership.

We act for 2203284 Ontario Inc. (220), Santerra Asset Management (Santerra), MaryLou Santaguida (MLS), and Luigi Santaguida (LS). They are husband and wife. 220 is owned by LS. Santerra is a project management company owned by MLS that she used for her various investments or developments. They and 220 wish to see the Receivership resolved in short order.

MLS is owed monies by 220. MLS advances to 220 total \$2,495,606.48 as at January 31, 2019 (inclusive of interest and other charges). Please see the enclosed documentation in this regard (Tabs 11-13).

We enclose the following documents (noting many relevant documents have already been filed by the Receiver with the Court) and further to the Receiver's inquiries:

1. Agreement of Purchase and Sale dated January 26, 2013
2. Copy of Certified Cheque dated June 3, 2013
3. Registered transfer RE 98 James St S dated Jun 4, 2013

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p.416.238.4123 • f.416.929.9604

4. Closing Documents for lawyer dated June 4, 2013
5. Acknowledgment and Direction dated June 6, 2013
6. Acknowledgment and Direction dated July 7, 2015
7. Mortgage Amending Agreement dated April 1, 2015
8. 2203284 Ontario Inc. Corporate Resolutions
9. Construction Management Services – 220 & 227
10. Schedule A – Unsecured Creditors
11. MLS Mortgage Statement dated January 15, 2019
12. Mortgage Statement 2274889 Ontario Inc. dated January 15, 2019
13. Accounting on the two MLS mortgages

***Receivership of 220, 227, Santerra and MLS***

By way of background, Spergel was appointed receiver over 220's property – the 98 James Street South, Hamilton property. The property was sold in or around October 2018 for \$8,500,000. We expect the amended (second) Deposit Claims Procedure is nearly complete. Once complete, we understand the only remaining creditors will be MLS (under her charges) and the unsecured Schedule "A" claimants (subject of course to the Receiver's fees and accounts as determined by the Court). In the circumstances, our clients maintain the sale has been effected and the main mandate of the Receiver has been realized.

The property was purchased by 2274889 Ontario Inc. (**227**) a company owned by MLS. The purchase was later assigned to 220 a company controlled by her husband. MLS funded 220's closing of the purchase of the property (**Tab 2**). In connection with this assignment/purchase MLS secured a charge against title to the property in the amount of \$1,500,000.00 registered as Instrument No. WE90338 registered as instrument number WE901635 (June 6, 2013). As at January 31, 2019 the monies owing under the initial advance of by MLS of \$624,000 totals \$974,882.53 (**Tab 13**). The initial advance was made up of the deposit on the purchase of the property (\$25,000) along with a further \$599,000 on closing.

The parties amended the loan/mortgage by way of Mortgage Amending Agreement (**MAA**) on April 1, 2015 increasing the mortgage amount to \$4,000,000 and reducing the interest rate by two per cent (**Tabs 7 and 8**). MLS registered a further mortgage against the property on April 11, 2016 as Instrument NO. WE1111875 for \$701,583.00 to cover further advances made.

Further principal advances by MLS totaling \$1,115,500 were made and as at January 31, 2019 the amount owing with interest and other charges is \$1,520,723.95 (**Tab 13**). Parenthetically 227 entered into a construction management services contract with 220 in August 2015 for services that we understand were rendered at a fee of \$750,000.00. This was not paid by 220 to 227 and is not included in the foregoing calculation in any accounting between MLS/Santerra/227 and 220 on the other.

Commencing March 2014, MLS began to advance to 220 funds and did so through to September 2016 (copies of cheques in this regard are available if required). The mortgage was increased to \$4,000,000 to reflect these advances, future advances and the increases in value of the property.

Thereafter, on June 22, 2015, 220 gave a mortgage to DUCA. As set out in the agreement, the loan was to be used to: (i) finance equity take-out of \$4,707,500.00, with said funds to be used for development etc. of the Connolly; (ii) for a one-year interest reserve on the DUCA loan; and (iii) to pay any lender's costs etc.

In July 2015, upon receipt of the advance from DUCA, 220 directed \$2,581,543.11 (from the DUCA proceeds) be transferred to Santerra. The balance was retained by 220. This transaction was recorded as an intercompany loan on 220's books and recorded as an unsecured loan. In late September 2015 220 transferred approximately \$1,130,000.00 to Santerra along the lines of the July 2015 loan. The total of these loans is \$3,711,543.11.

A further \$277,738.02 was advanced to Santerra by 220 by March 2017 while Santerra advanced \$532,255.94 to 220 over the same period. The net of these transactions is a net payable to 220 of \$254,517.92.

Netting the \$3,711,543.11 against the \$254,517.92 amount totals \$3,457,025.19 owing to 220 by Santerra being the same amount the Receiver maintains was transferred by 220 to Santerra following the DUCA loan advance. MLS is also the fourth and fifth mortgagee on the property. As such any monies owing by 220 to MLS would be reduced from any monies owing to 220 by Santerra. Moreover as set out in **Tab 9** 220 and 227 entered into a construction management agreement for a fee of \$750,000. This was not paid. This amount should be set-off as against any monies owing by Santerra to 220.

### ***Unsecured Creditors***

With respect to the Schedule "A" to the Receivership of 220 that sets out the list of Creditors and their claimed amounts we advise as follows on behalf of our clients:

1. we agree that Schneider Ruggiero LLP is owed \$28,846.62;
2. we **disagree** that Bell Canada is owed \$356.08 as this was entered in error;
3. we agree that collaborative structures Limited is owed \$4,424.00;
4. we **disagree** that Cushman & Wakefield LTD is owed \$2,034.00;
5. we **disagree** that GSP group Inc. is owed \$4,087.41;
6. we **disagree** that Judy Hayes and copywriters owed \$146.90;
7. we agree that Kaiser Lachance Communications Inc. is owed \$1,235.94;
8. we **disagree** that Klokwerks Digital Inc. is owed \$39,550.00; no work was done despite invoicing;
9. we agree that Kremar Surveyors Ltd. Is owed \$9,866.77
10. we agree that Louie Santaguida is owed \$70,804.24;
11. we **disagree** that Luna Accounting Services is owed \$3,305.25 as it has been paid;
12. we **disagree** that McCallum Sathers Architects Inc. is owed \$20,458.65; **we understand that the lien was discharged and no action to enforce was launched.**
13. we agree that Paradigm transportation solutions Limited is at \$4825.10;
14. we **disagree** that Paula Santos is owed \$5650.00 as this has been paid;
15. we agree that Pelican Woodcliff is owed \$11,300.00;
16. we agree that Quinn Dressel Associates is owed \$7441.06;
17. we **disagree** that right at home Realty is owed \$8,000;
18. we **disagree** that Royal LePage State Realty is owed \$5,593.50
19. we **disagree** that Royal LePage Your Community Realty is owed \$315,578.63;
20. we agree that Terraprobe Inc. is owed \$31,820.16;
21. we agree that Town Media is owed \$2,254.35;
22. we **disagree** that Waters Environment Group Inc. is a \$29,775.50; this was work done for another company and they billed the wrong company in error.

My clients maintain that the real estate deals did not close and as such the commissions are not due or payable (in reference to items 4 and 17-19 above). If this is not the position of the Receiver then please advise us as to the position and why the Receiver so maintains so we may consider it further. Thank you.

### **Conclusion**

220/MLS anticipate that the remaining proceeds of sale would be applied to cover the MLS charges with any surplus to be paid out to the Schedule "A" claimants subject to 220's position that certain of those claims are not valid (as set out above). Alternatively there would be no surplus proceeds but in either case the Receivership should be concluded. In any event and should the Receiver be of a different view, my clients seek the amount it holds on account of

220 and its creditors, the Receiver's fees to date and any other information in this regard. We also ask you advise us as to the status of the claims deposit procedure and its conclusion date.

My clients hope we can speak after you have considered the foregoing with a view to an efficient conclusion to the Receivership.

As to dates to examine MaryLou Santaguida, we propose February 11, 2019 but ask that you advise if same is still required. Thank you.

We look forward to hearing from you.

Thank you.

Sincerely,

*Brett D. Moldaver*  
(computer generated signature)

Brett D. Moldaver  
BDM/sz

Encl.



## Appendix “QQ”



# SPERGEL

Deborah Hornbostel, CPA, CA, CIRP, LIT, CFE

Direct Phone & Fax: 416 498 4308

[deborah@spergel.ca](mailto:deborah@spergel.ca)

August 4, 2017

**Via Mail & Hand Delivery**

Santerra Asset Management and Development Inc.  
93 Skyway Avenue  
Suite 104  
Toronto, ON M9W 6N6

**Attention: Ms. Marylou Santaguida**

Dear Sirs:

**Re: 2203284 Ontario Inc. (the "Debtor")**

On June 22, 2017, msi Spergel Inc. was appointed as the Receiver of the Debtor pursuant to a Court Order issued by Justice Conway (the "**Order**"). During the course of our review of the Debtor's books and records we have determined that Santerra Asset Management and Development Inc. ("**Santerra**") received \$3,457,025.19 from the Debtor. We request that Santerra provide an accounting to the Receiver forthwith for the funds received.

Yours very truly,

**msi Spergel Inc.**

Per:

Deborah Hornbostel CPA, CA, CIRP, LIT, CFE

msi Spergel inc. Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813  
• Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

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## Appendix “RR”



# SPERGEL

Deborah Hornbostel, CPA, CA, CIRP, LIT, CFE

Direct Phone & Fax: 416 498 4308

[deborah@spergel.ca](mailto:deborah@spergel.ca)

October 26, 2017

**Via Mail**

Ms. Marylou Santaguida  
14 St. Margaret's Drive  
Toronto, ON M4N 3E5

Dear Ms. Santaguida

**Re: 2203284 Ontario Inc. (the "Debtor")**

Please see the attached correspondence dated August 4, 2017 that was sent to Santerra Asset Management and Development Inc. ("Santerra") at its registered office address which we obtained from the Ontario Ministry of Government Services. We understand that you are the sole director of Santerra. To date, no response has been received. Accordingly we request that you attend to this matter in your capacity as the sole director forthwith.

In addition, we also understand that you have registered two mortgages against the property of the Debtor located at 98 James Street South, Hamilton Ontario. We request that you provide us with copies of the mortgage documents and documentation in support of the advances made pursuant to those mortgages at your earliest convenience.

Yours very truly,

**msi Spergel Inc.**

Per:

Deborah Hornbostel CPA, CA, CIRP, LIT, CFE

**msi Spergel inc.** Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

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## Appendix “SS”



DEVRY SMITH FRANK *LLP*  
Lawyers & Mediators

lawrence.hansen@devrylaw.ca  
416.446.5097

BY EMAIL

April 23, 2018

Brett Moldaver  
Moldaver Barristers  
365 Bloor Street East, Suite 1608  
Toronto, Ontario M4W 3L4  
Email address: brett@moldaverbarristers.com

Dear Mr. Moldaver:

**Re: Receivership of 2203284 Ontario Inc.**  
**Court File No.: CV-17-11827-00CL**  
**Our File No.: MSISP011**

---

It was a pleasure meeting you at the 9:30 appointment.

Attached please find letters from the receiver to Ms. Santaguida. Please arrange for the requested documents/information to be provided.

The receiver would propose to examine, on consent, Ms. Santaguida and Mr. Santaguida once what has been requested has been provided in respect of the matters raised in the attached letters. Please let me know what range of dates over the next short while that they are available for that.

Thank you.

Yours very truly,

DEVRY SMITH FRANK *LLP*

Lawrence Hansen  
LH/cy

Atts.



# SPERGEL

Deborah Hornbostel, *CPA, CA, CIRP, LIT, CFE*

Direct Phone & Fax: 416 498 4308

[deborah@spergel.ca](mailto:deborah@spergel.ca)

August 4, 2017

**Via Mail & Hand Delivery**

Santerra Asset Management and Development Inc.  
93 Skyway Avenue  
Suite 104  
Toronto, ON M9W 6N6

**Attention: Ms. Marylou Santaguida**

Dear Sirs:

**Re: 2203284 Ontario Inc. (the "Debtor")**

On June 22, 2017, msi Spergel Inc. was appointed as the Receiver of the Debtor pursuant to a Court Order issued by Justice Conway (the "Order"). During the course of our review of the Debtor's books and records we have determined that Santerra Asset Management and Development Inc. ("Santerra") received \$3,457,025.19 from the Debtor. We request that Santerra provide an accounting to the Receiver forthwith for the funds received.

Yours very truly,

**msi Spergel Inc.**

Per:

Deborah Hornbostel *CPA, CA, CIRP, LIT, CFE*

**msi Spergel inc.** Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

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# SPERGEL

Deborah Hornbostel, CPA, CA, CIRP, LIT, CFE

Direct Phone & Fax: 416 498 4308

[deborah@spergel.ca](mailto:deborah@spergel.ca)

October 26, 2017

**Via Mail**

Ms. Marylou Santaguida  
14 St. Margaret's Drive  
Toronto, ON M4N 3E5

Dear Ms. Santaguida

**Re: 2203284 Ontario Inc. (the "Debtor")**

Please see the attached correspondence dated August 4, 2017 that was sent to Santerra Asset Management and Development Inc. ("Santerra") at its registered office address which we obtained from the Ontario Ministry of Government Services. We understand that you are the sole director of Santerra. To date, no response has been received. Accordingly we request that you attend to this matter in your capacity as the sole director forthwith.

In addition, we also understand that you have registered two mortgages against the property of the Debtor located at 98 James Street South, Hamilton Ontario. We request that you provide us with copies of the mortgage documents and documentation in support of the advances made pursuant to those mortgages at your earliest convenience.

Yours very truly,

**msi Spergel Inc.**

Per:

Deborah Hornbostel CPA, CA, CIRP, LIT, CFE

**msi Spergel inc.** Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

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## Appendix “TT”



Court File No.

CV-19-00627040\_0000

ONTARIO

## SUPERIOR COURT OF JUSTICE

BETWEEN:

2203284 ONTARIO INC. BY THE RECEIVER, MSI SPERGEL INC., IN ITS CAPACITY AS  
COURT APPOINTED RECEIVER OF 2203284 ONTARIO INC., AND NOT IN ITS  
PERSONAL OR CORPORATE CAPACITY

Plaintiff

-and-

SANTERRA ASSET MANAGEMENT AND DEVELOPMENT INC.

Defendant

## STATEMENT OF CLAIM

TO THE DEFENDANT

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the plaintiff. The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the Rules of Civil Procedure, serve it on the plaintiff's lawyer or, where the plaintiff does not have a lawyer, serve it on the plaintiff, and file it, with proof of service in this court office, WITHIN TWENTY DAYS after this statement of claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your statement of defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a statement of defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your statement of defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

- 2 -

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date: July 19<sup>th</sup>, 2019

Issued by .....  
Local registrar Myriam Caceres

Address of court office:  
393 University Avenue, 10<sup>th</sup> Floor  
Toronto, Ontario M5G 1E6

TO: SANTERRA ASSET MANAGEMENT AND DEVELOPMENT INC.  
93 Skyway Avenue, Suite 104  
Toronto, Ontario M9W 6N6

**CLAIM**

1. The plaintiff claims the following:
  - (a) an accounting from the defendant for all funds transferred to it from 2203284 Ontario Inc. ("220 Ontario");
  - (b) judgment in the sum of \$3,457,025.19 or such other amount as this Honourable Court determines to be owing by the defendant to 220 Ontario;
  - (c) pre-judgment and post-judgment interest in accordance with the *Courts of Justice Act*, R.S.O. 1990, c. C. 43 or as this Honourable Court might otherwise direct;
  - (d) costs of this action on a substantial-indemnity basis; and
  - (e) such further and other relief as counsel may advise and this Honourable Court deems just.
2. 220 Ontario is a corporation, created under the laws of Ontario, with its head office at 93 Skyway Avenue, Toronto; its sole officer and director is Luigi Santaguida also known as Louie Santaguida.
3. The defendant is a corporation, created under the laws of Ontario, with its head office at 93 Skyway Avenue, Toronto; its sole officer and director is Marylou Santaguida, Mr. Santaguida's spouse.
4. The receiver, msi Spergel Inc. (the "Receiver"), was appointed by way of an order made on June 22, 2017 (the "Receivership Order").
5. The Receiver obtained access to 220 Ontario's books and records on or about July 25, 2017, on further order of the court.
6. As a result of its subsequent review of these books and records, the Receiver determined that there had been a series of transactions involving payments from and to the defendant.
7. The records showed that \$3,457,025.19 more had been transferred to the defendant than had been received by 220 Ontario.
8. The Receiver wrote on more than one occasion to the defendant requesting an accounting of the \$3,457,025.19.

- 4 -

9. The defendant has failed to account for the net transfer of \$3,457,025.19 to it.
10. The defendant has not repaid the \$3,457,025.19.
11. On May 16, 2018, the court ordered Ms. Santaguida, the defendant's sole officer and director, to do, among other things, the following:  
  
... provide the Receiver with a complete explanation and accounting of all funds received by Santerra from the Debtor, including supporting documentation to substantiate the value of services and work performed by Santerra if any.
12. Ms. Santaguida has not supplied what was ordered to be provided by the court.
13. The defendant has not supplied what was ordered to be provided by the court.
14. The defendant is obligated to provide an accounting for the net transfer of \$3,457,025.19, including by the terms of the Receivership Order.
15. The defendant is also obligated to repay any portion of the \$3,457,025.19 which is found not to be payment for anything owing by 220 Ontario to the defendant.
16. The plaintiff proposes that the present action be tried in Toronto.

Date: July 19, 2019

DEVRY SMITH FRANK LLP  
Lawyers & Mediators  
95 Barber Greene Road, Suite 100  
Toronto, Ontario M3C 3E9

LAWRENCE HANSEN  
LSO No. 41098W

Tel: 416-446-5332  
Fax: 416-449-7071  
Email: [lawrence.hansen@devrylaw.ca](mailto:lawrence.hansen@devrylaw.ca)

Lawyers for the plaintiff

2203284 ONTARIO INC. BY THE RECEIVER, MSI SPERGEL  
INC.

SANTERRA ASSET MANAGEMENT AND  
DEVELOPMENT INC.

and

Plaintiff

Defendant

Court File No.:

ONTARIO

**SUPERIOR COURT OF JUSTICE**

Proceeding commenced at

TORONTO

**STATEMENT OF CLAIM**

DEVRY SMITH FRANK *LLP*

Lawyers & Mediators

95 Barber Greene Road, Suite 100

Toronto, ON M3C 3E9

LAWRENCE HANSEN

LSO No. 41098W

Tel.: 416-449-1400

Fax: 416-449-7071

Email: [lawrence.hansen@devrylaw.ca](mailto:lawrence.hansen@devrylaw.ca)

Lawyers for the plaintiff





## Appendix “UU”

In the Matter of the Receiverships of  
2203284 Ontario Inc.

Receiver's Interim Statement of Receipts and Disbursements  
As at October 9, 2019

	Total
<b><u>Receipts</u></b>	
Sale of Property	\$ 8,500,000
SR Law Trust Funds	6,327,557
Surplus Deposit Trust Funds	201,402
Property Tax Recoveries	106,396
HST Recoveries	101,735
Interest Earned	98,460
Closing Penalties From Hue	45,000
Recoveries From L. Zimmerman	11,750
Costs Awarded Pursuant to Court Order	3,000
Cash on Hand	645
<b>Total Receipts</b>	<b><u>15,194,543</u></b>
<b><u>Disbursements</u></b>	
Deposit Claims	6,207,741
Payment To Secured Creditors	5,690,829
Corporate Tax	434,456
Receiver Fees	513,468
Realty Commission	255,000
Payment To Tarion	200,000
HST Paid on Disbursements	123,816
Bond Premium - GCNA	100,348
Legal Fee's and Disbursements	155,153
Property Taxes	61,735
Appraisal Fees	9,900
Repairs and Maintenance	5,368
Advertising	5,522
Photocopies and Postage	3,560
Insurance	3,216
Structural Consultant	1,700
Site Approval Extension Fee	1,555
Locksmith Costs and Security	865
Filing Fee, License Fee, Bank Charges	815
Utilities and Computer Services	722
Courier and Travel	864
Searches and Record Retrieval	390
<b>Total Disbursements</b>	<b><u>13,777,024</u></b>
<b>Total Receipts less Disbursements</b>	<b><u>\$ 1,417,519</u></b>



## Appendix “VV”

Court File No. CV-17-11827-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

**DUCA FINANCIAL SERVICES CREDIT UNION LTD.**

Applicant

- and -

**2203284 ONTARIO INC.**

Respondent

**AFFIDAVIT OF DEBORAH HORNBOSTEL  
(Sworn October 7, 2019)**

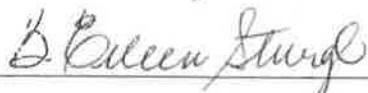
I, **DEBORAH HORNBOSTEL**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Partner with msi Spergel Inc. ("**Spergel**"), the Court Appointed Receiver of 2203284 Ontario Inc., and as such have knowledge of the matters to which I hereinafter depose. 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. By Order of the Honourable Justice Conway dated June 22, 2017, Spergel was appointed as Receiver of the Respondent.
3. In connection with the receivership of the Respondent, fees of \$373,960.75 were incurred by Spergel from May 1, 2018 to and including September 30, 2019, exclusive of

applicable HST of \$48,614.90, as provided for in Spergel's summary of time, invoices and related detailed time dockets appended hereto as **Exhibit "1"** to this my Affidavit. This represents 892.95 hours at an effective hourly rate of \$418.79.

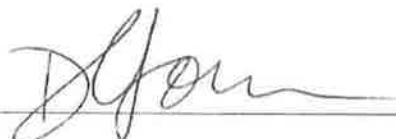
4. To the best of my knowledge the rates charged by Spergel in connection with acting as Receiver are comparable to the rates charged by other firms for the provision of similar services.

**SWORN** before me at the City of  
Toronto, in the Province of Ontario  
this 7<sup>th</sup> day of October, 2019.



Commissioner for Taking Affidavits

Barbara Eileen Sturge, a Commissioner, etc.,  
Province of Ontario, for msl Spergel inc.  
and Spergel & Associates Inc.  
Expires September 21, 2022.



Deborah Hornbostel CPA, CA, LIT, CIRP, CFE

**Exhibit "1" of the Affidavit of  
Deborah Hornbostel  
Sworn before me on this 7<sup>th</sup> day of October, 2019**

*B. Eileen Sturge*

**A Commissioner, Etc.**

Barbara Eileen Sturge, a Commissioner, etc.,  
Province of Ontario, for msl Spergel Inc.  
and Spergel & Associates Inc.  
Expires September 21, 2022.

**Summary Of Time For The Period May 1, 2018 Through September 30, 2019**

	<b>Hours</b>	<b>Average Rate</b>	<b>Fees</b>
Alan Spergel CPA, CA, FCIRP, CFE, LIT	0.30	\$ 515.00	\$ 154.50
Daniel Battiston CPA, CA, CIRP, LIT	121.30	325.00	39,422.50
Deborah Hornbostel CPA, CA, CIRP, CFE, LIT	487.10	521.86	254,197.50
Evan McCollagh	5.00	666.40	3,332.00
Frieda Kanaris	167.80	255.87	42,935.00
Harvey Lipman CPA, CA, CIRP, LIT	0.80	521.25	417.00
Haran Savanathan	11.00	122.27	1,345.00
Inga Friptuleac	23.10	75.00	1,732.50
Mukul Manchanda CPA, CIRP, LIT	26.90	373.88	10,057.50
Philip Gennis LLB, CIRP, LIT	3.25	520.38	1,691.25
Rashid Peeroo	15.00	175.00	2,625.00
Eileen Sturge	1.00	250.00	250.00
Trevor Pringle CFE, CIRP, LIT	30.40	519.77	15,801.00
<b>Total</b>	<b>892.95</b>	<b>\$ 418.79</b>	<b>\$ 373,960.75</b>





October 12, 2018

Invoice #: 11575

2203284 Ontario Inc.  
 c/o msi Spergel inc.  
 505 Consumers Road, Suite 200  
 Toronto, ON M2J 4V8

## Invoice

**RE: 2203284 Ontario Inc.**

Interim invoice for services rendered as court-appointed Receiver of 2203284 Ontario Inc. for the period May 1, 2018 to September 30, 2018.

	Hours	Hourly Rate	Total
Alan Spergel, CPA, CA, FCIRP, CFE, Trustee	0.10	\$495.00	\$49.50
Philip H. Gennis, LL.B., CIRP, Trustee	1.00	510.00	510.00
Harvey S. Lipman, CPA, CA, CIRP, Trustee	0.60	520.00	312.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	96.00	509.06	48,870.00
Trevor Pringle, CFE, CIRP, Trustee	13.70	513.39	7,033.50
Daniel Battiston, CPA, CA, CIRP, Trustee	9.40	325.00	3,055.00
Frieda Kanaris	18.40	236.96	4,360.00
Evan McCullagh	16.00	164.50	2,632.00
Mukul Manchanda, CIRP, Trustee	0.60	325.00	195.00
Others	5.10	85.78	437.50
Total Professional fees	160.9	\$419.23	\$67,454.50
HST			8,769.09
<b>Total</b>			<b>\$76,223.59</b>

HST Registration #R103478103

(AA2203)

**msi Spergel inc.** Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813  
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## Filters Used:

- Time Entry Date: 5/01/18 to 9/30/18  
 - File ID: AA2203: to AA2203:

## MSGG - Detailed Time Dockets

Printed on: 10/05/18

Page 1 of 12

File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Alan Spergel (ASP)</b>					
Thur	05/10/2018	Review/sign cheques	0.10	\$495.00	\$49.50
		<b>Alan Spergel (ASP)</b>	<b>0.10</b>		<b>\$49.50</b>
<b>Daniel Battiston (DBA)</b>					
Wed	05/02/2018	Assistance with finalizing court report and appendices to report.	2.30	\$325.00	\$747.50
Thur	05/03/2018	Assistance with finalizing court report and appendices to report.	3.10	\$325.00	\$1,007.50
Fri	06/01/2018	Filing of 2017-2018 outstanding corporate tax returns.	2.00	\$325.00	\$650.00
Mon	06/11/2018	Preparation and filing of all outstanding corporate tax returns.	2.00	\$325.00	\$650.00
		<b>Daniel Battiston (DBA)</b>	<b>9.40</b>		<b>\$3,055.00</b>
<b>Deborah Hornbostel (DHO)</b>					
Tues	05/01/2018	Telephone discussion with Lawrence Hansen re Protocol and Deposit Claims orders, update TP, review amended Court Order, send final draft to Lawrence for circulation to GCNA and Tarion, commence review of report, prepare blackline of APS for report, instructions to DB to prepare fee affidavit and R&D	3.50	\$495.00	\$1,732.50
Wed	05/02/2018	Work on Court report	3.70	\$495.00	\$1,831.50
Thur	05/03/2018	Work on finalizing report and appendices, execute and issue to DSF	3.80	\$495.00	\$1,881.00
Fri	05/04/2018	prepare and send original report and fee affidavit via courier to solicitor via courier	0.30	\$495.00	\$148.50
Tues	05/08/2018	Review emails from Lawrence Hansen re Tarion and GCNA responses to proposed claims and procedure order	0.20	\$495.00	\$99.00
Wed	05/09/2018	Receipt and review of email from City of Hamilton extending Site plan approval, forward to TP and L.Hansen	0.20	\$495.00	\$99.00
Thur	05/10/2018	Review proposed changes to draft Claims procedure order and respond to Lawrence	0.30	\$495.00	\$148.50
Fri	05/11/2018	Review and comment on email from L. Hansen re Zimmerman settlement and draft Approval and Vesting order.	0.40	\$495.00	\$198.00
Mon	05/14/2018	Review current versions of AVO, Claims Procedure Order and Ancillary order, prepare and arrange for posting of court material on website	1.30	\$495.00	\$643.50
Tues	05/15/2018	Review email from Lawrence and related documents from BLG (recent McEwan Court Order re termination of APS, revised language in draft Claims Procedure Order), provide copy of standard APS to Lawrence, follow up on website postings, discussion with TP, review APS and Tarion Addendum in detail, discussion with Lawrence on supplementary report of the Receiver, review/edit draft report, finalize and issue, prepare for court attendance tomorrow	3.30	\$495.00	\$1,633.50
Wed	05/16/2018	Attend at Court for sale approval and ancillary orders, discussion with Trevor re issues that arose at court, attend to posting of the court order on website, review financial records wrt MaryLou Santaguida and Santerra	4.20	\$495.00	\$2,079.00
Thur	05/17/2018	Review and respond to email from Lawrence Hansen re GCNA's counsel's concern about deposits with Zimmerman cc with TP and Lawrence Hansen re pursuing Santaguidaa and Santerra and GCNA's latest concerns re SR Law	0.80	\$495.00	\$396.00
Fri	05/18/2018	Review and comment on draft correspondence and release to Zimmerman and Moldaver, various filing and organizing	0.90	\$495.00	\$445.50

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Tues	05/22/2018	Review correspondence file and returned mail, update deposit contact list and incorporate deposit amounts into schedule, instructions to FK to input all data into new Ascend account, review correspondence sent to Brett Moldaver, locate and send property tax statement and info from City of Hamilton to Oren Chaimovitch	3.10	\$495.00	\$1,534.50
Wed	05/23/2018	Review and approve accounts payable	0.10	\$495.00	\$49.50
Thur	05/24/2018	Review and approve accounts payable, review various draft closing documents prepared by Oren and the APS schedules and provide comments to Oren, review his further emails with the purchaser	0.90	\$495.00	\$445.50
Fri	05/25/2018	Review email from Lawrence Hansen, execute Zimmerman release and send to Lawrence	0.40	\$495.00	\$198.00
Tues	05/29/2018	Review various emails and correspondence from Lawrence Hansen re Zimmerman, review and respond to email from Oren re closing of APS, receipt of cheques from Zimmerman and Moldaver, prepare deposit requisition	0.90	\$495.00	\$445.50
Wed	05/30/2018	Draft and circulate for comment the termination letter to unit purchasers.	1.50	\$495.00	\$742.50
Thur	05/31/2018	Review Deposit Claims Procedure Order and commence planning of implementation, instructions to Frieda for placement of advertising, various email exchanges with Lawrence Hansen re implementation issues/concerns and the draft correspondence to unit purchasers, discussion with Josie of BDO re status of payment to Diversified	2.50	\$495.00	\$1,237.50
Fri	06/01/2018	Review email from Oren Chaimovitch, prepare and execute in triplicate all required closing documents, prepare pdfs and arrange courier of docs, work on preparing termination letter to individual purchasers, discussion with TP regarding return of deposits to potentially defaulted APS purchasers, work on preparing notices for issuance to unit holders and, Claims Procedure Package, website posting documents, arrange for photocopying of 185 Court Orders, review and comment on Hamilton Spectator draft ad, tc from William Tam unit purchaser, update from Oren regarding request by purchaser for extension to close, review correspondence from CRA, arrange for DB to file o/s corporate tax returns	6.50	\$495.00	\$3,217.50
Mon	06/04/2018	Follow up on printing of court order, review emails on the status of the Hue's ability and timing to close, review responses, review court order for implications, continue planning for claims procedure documentation, respond to queries from unit purchasers	1.50	\$495.00	\$742.50
Tues	06/05/2018	various emails on delayed closing and ramifications, provide	0.40	\$495.00	\$198.00
Thur	06/07/2018	Telephone call from William Tam re status of deposit return, respond to email from Hassan Chaudhary re same, prepare letter to purchasers to advise of status of closing and deposit claims process, arrange for website posting of letter and amendment to title	1.70	\$495.00	\$841.50
Fri	06/08/2018	Voice Mail to David Spencer re trust funds	0.10	\$495.00	\$49.50
Mon	06/11/2018	Drafting Receipt Acknowledgment, discuss discrepancy issues with TP	0.50	\$495.00	\$247.50
Thur	06/14/2018	Work on claims process package	1.50	\$495.00	\$742.50
Mon	06/18/2018	Finalize draft Acknowledgement Form and compare document and send to Lawrence Hansen for review	0.50	\$495.00	\$247.50
Tues	06/19/2018	Telephone call to David Spencer re turnover of trust funds, review email from Lawrence Hansen re Acknowledgement Form and funds and respond	0.30	\$495.00	\$148.50

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Wed	06/20/2018	Voicemail from David Spencer of SR Law, email update to Lawrence Hanson/TP re status of funds transfer and form 4	0.40	\$495.00	\$198.00
Thur	06/21/2018	Review email from David Spencer, review and approve accounts payable, arrange for opening of trust account for deposit claims, provide wire instructions to Lola at SR Law	0.90	\$495.00	\$445.50
Fri	06/22/2018	Review email from SR Law, prepare email to Oren Chaimovitch to seek directions and draft of Form 4	0.50	\$495.00	\$247.50
Mon	06/25/2018	Return tc to Seline, fcs to Oren Chaimovitch and TP	0.30	\$495.00	\$148.50
Tues	06/26/2018	Review email from Oren Chaimovitch and prepare executed Undertaking, email it to Oren	0.80	\$495.00	\$396.00
Fri	06/29/2018	Attend to review, preparation and execution of various closing documents, tc to David Spencer to confirm status of transfer of deposit funds, cheque requisition for printing charges, review revised payout statement from DUCA, discussion with TP re closing plans	2.80	\$495.00	\$1,386.00
Tues	07/03/2018	Review various emails from Trevor, M.Zuk, L.Hansen and CBRE re one month closing delay request by Hue, vm and email to L. Hansen, Nate Pace, TP, filing documents, review of CRA accounts online, change address and direct deposit information, prepare and file outstanding HST returns, verify corporate tax assessments, tc with Lawrence Hansen re requested extension and ramifications, further update from M.Zuk re 2 month extension and smaller deposit, email to Lauren White re potential buyers	3.20	\$525.00	\$1,680.00
Wed	07/04/2018	Update from Lawrence Hansen re Hue extension proceedings, update to Lauren White of CBRE, work on correspondence to purchasers re deposits, send versions to Lawrence and Oren for comments, review info for merge with Frieda	3.50	\$525.00	\$1,837.50
Thur	07/05/2018	Attending to the extension agreement re Hue Development, tc to Nate Pace of CBRE re extension/financing, discussion with Evan re site visit and discussions thereof, draft correspondence to purchasers to advise of change in closing date, finalize Form 4 for issuance, various emails/discussions with Lawrence re extension and claims procedure changes, review and execute extension agreement and obtain and provide wire transfer instructions, review and approve draft correspondence to service list, review website posting charges, review returned mail for corrections to unit purchaser mailings, update Oren and Lawrence on issuance of correspondence to unit purchasers	4.50	\$525.00	\$2,362.50
Fri	07/06/2018	Email to HS for verification of deposit funds receipt re extension, supervise mailings to unit purchasers, review and respond to emails regarding extension agreement and deposit payment,	0.50	\$525.00	\$262.50
Mon	07/09/2018	Review and respond to email from Lauren White of CBRE re status, update from HS re status of deposit receipt, update TP, emails from Oren and Lawrence re new extension agreement, review amended agreement, tc from Win Tam unit purchaser	0.70	\$525.00	\$367.50
Tues	07/10/2018	Follow up on remaining wire transfer funds from Hue, update from TP re payout of Diversified debt.	0.20	\$525.00	\$105.00
Wed	07/11/2018	Review proposed amended Claims Procedure Order, prepare and send comments regarding Acknowledgement of Receipt of Funds to L. Hansen	1.50	\$525.00	\$787.50
Thur	07/12/2018	Follow up on amending agreement, receipt thereof and forwarding of it to CBRE	0.30	\$525.00	\$157.50
Mon	07/16/2018	Review Schedule G re Tarion comments, amend and respond to email from L. Hansen	0.40	\$525.00	\$210.00
Fri	07/20/2018	Review CRA correspondence, prepare deposit requisition	0.30	\$525.00	\$157.50

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Wed	07/25/2018	Return tc to Valery Novana unit purchaser, review emails he received from Michael St. Jean, email to St. Jean to clarify matters	0.50	\$525.00	\$262.50
Thur	07/26/2018	Follow up with Lawrence Hansen re status of court order changes, review of correspondence from Karey Lanau re MPAC appeal, tc to her, email to ARB registrar for information on the appeal	0.90	\$525.00	\$472.50
Fri	07/27/2018	Email exchanges with Janusha Lokram, Case coordinator for ARB	0.30	\$525.00	\$157.50
Mon	07/30/2018	Tel call to MPAC for access code to register online, review various assessments and correspondence available online,	1.20	\$525.00	\$630.00
Tues	07/31/2018	Review MPAC assessments and statement of account/taxes levied by City of Hamilton, tc to Leila at MPAC Hamilton office, vm to John Chow assigned assessment officer, email to TP to advise of situation, prepare and submit online address change to MPAC, tcs from John Chow re assessments and procedures, prepare and email letter to Karey Lanau of CDG lawyers to request extension for appeals	2.50	\$525.00	\$1,312.50
Wed	08/01/2018	Review email from Karey Lanau re status and procedures for appeal, tc to Oren Chaimovitch to discuss situation, prepare ARB Expedited Board Directions Form and provide all documents to Oren Chaimovitch for review and instructions, email to Karey Landau for MPAC and David Janaszek for the City of Hamilton to request filing extension to September 28, 2018, further email exchange with Karey, update ARB form, review E status appeals online at ARB, request and review motion material from MPAC, return tc to Mr. Leclaire unit purchaser	2.90	\$525.00	\$1,522.50
Thur	08/02/2018	Review email from K. Lanau re extension request, email to Oren to update, update tc with TP	0.30	\$525.00	\$157.50
Fri	08/03/2018	Review all returned mail from unit purchasers, review correspondence files for alternative contact info and send out notices via email/mail requesting updated mailing addresses, update ascend and excel files with responses	3.50	\$525.00	\$1,837.50
Tues	08/07/2018	Follow up on returned mail of unit purchasers and responses, vm to Oren Chaimovitch re Property tax appeal, locate contact info for David Janszek, vm to him, update ARB form for submission request	1.80	\$525.00	\$945.00
Wed	08/08/2018	TC with Oren Chaimovitch	0.30	\$525.00	\$157.50
Thur	08/09/2018	Emails with Oren re property tax appeal consultant	0.30	\$525.00	\$157.50
Fri	08/10/2018	Review email from Stephen Longo and tc with him to discuss options, update tc with TP and email to Stephen to confirm instructions	0.50	\$525.00	\$262.50
Mon	08/13/2018	TC from unit purchaser William Tam, review returned mail and issue correspondence via email	0.60	\$525.00	\$315.00
Tues	08/14/2018	Update records re new address info of unit purchaser, email exchange with Stephan Longo re tax appeal negotiations	0.50	\$525.00	\$262.50
Fri	08/17/2018	Updates from Lawrence Hansen re Court date to amend claims procedure and status of closing, from Stephen Longo re MPAC response and City of Hamilton on settlement proposal, review fax from Frankel Law re ENG purchase deposits and Lola Fazzalari's response	0.60	\$525.00	\$315.00
Tues	08/21/2018	Review and respond to email from Ravi Toor re status of sale and claims process	0.30	\$525.00	\$157.50
Wed	08/22/2018	Email exchange with Stephen Longo re status of discussions with David Janaszek	0.20	\$525.00	\$105.00
Thur	08/23/2018	Review voice mail from Catherine Caruso and respond	0.30	\$525.00	\$157.50
Fri	08/24/2018	Review email and voice mail from Stephen Longo, tc with him to discuss options and issues, review email from Ravi Toor	0.60	\$525.00	\$315.00
Mon	08/27/2018	Review email from David Janaszek and forward to Stephen Longo	0.20	\$525.00	\$105.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Tues	08/28/2018	Check on CRA account status online and email update to Alice Tien	0.20	\$525.00	\$105.00
Wed	08/29/2018	Respond to email from unit purchaser, update from L. Hansen re newly obtained claims procedure order and endorsement, review and approve accounts payable	0.30	\$525.00	\$157.50
Thur	08/30/2018	Discussion with TP re new extension request by purchaser, review email from Lawrence Hansen re extension terms, update Stephen Longo re delayed closing.	0.40	\$525.00	\$210.00
Tues	09/04/2018	Review various emails relating to Hue offer including commitment letter and CBRE update on upcoming financing meeting, discussion with TP and review email from L. Hansen regarding potential to assign APS	0.50	\$525.00	\$262.50
Wed	09/05/2018	Tc from William Tam unit purchaser, review emails from Zuk/Hansen re status of offer/extension, review and execute closing documents and send to Oren, email to City of Hamilton legal department for current property tax bill and to request address change, forward final property tax bill to Oren for closing documents	1.10	\$525.00	\$577.50
Thur	09/06/2018	Review status updates on closing and extension agreement	0.30	\$525.00	\$157.50
Fri	09/07/2018	Review file on property tax appeal issue, update ARB submission form, tc with Stephen Longo re his tc with David Janaszek of City of Hamilton and plan for future action, email him various documents for Notice of Issues submission, tracking of Hue funds via wire transfer	1.40	\$525.00	\$735.00
Mon	09/10/2018	Verify correct wire transfer details, respond to 2 unit purchasers requesting updates, prepare letter to unit purchasers for mailing and posting today, email to Mukul for website postings and reorganization, review email from Stephen Longo and submitted Statement of Issues to ARB re property taxes, respond to him and update TP on status of proceedings	2.10	\$525.00	\$1,102.50
Tues	09/11/2018	Review and respond to emails from unit purchasers requesting updates	0.40	\$525.00	\$210.00
Wed	09/12/2018	Update from Stephen Longo re minutes of settlement status	0.10	\$525.00	\$52.50
Fri	09/14/2018	Review, execute and send minutes of settlement to Stephen Longo, Review and approve accounts payable	0.60	\$525.00	\$315.00
Mon	09/17/2018	Review email from City of Hamilton and current statement of account on property taxes, review correspondence from Peter Dudzic and respond, supervise FK re unit purchasers	0.40	\$525.00	\$210.00
Tues	09/18/2018	Review correspondence from Serafini Sakran, update Ascend and master unit purchaser list, review property tax info/statements from the City, filie returned mail and various other materials	0.60	\$525.00	\$315.00
Thur	09/20/2018	Review email from Stephen Longo, email to Oren and Lawrence to suggest holdback if adjustment not posted to property tax account	0.30	\$525.00	\$157.50
Fri	09/21/2018	Review emails from Trevor and Oren re Hue deposit and property taxes	0.20	\$525.00	\$105.00
Mon	09/24/2018	Status update from Oren Chaimovitch re closing	0.10	\$525.00	\$52.50
Tues	09/25/2018	Review property tax billings to calculate expected refund and provide it along with other documents to Oren Chaimovitch	0.90	\$525.00	\$472.50

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Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Wed	09/26/2018	Review email from Oren re property tax adjustment issues and proposed statement of adjustments, email to Stephen Longo re potential for reversal of penalty and interest charges, email to Oren re implications of adjustments, review email from Trevor re his discussion with Serge of Duca on the rumoured lack of financing, discussion with TP re same, review email from Lawrence re Zuk status, review email response from Stephen Longo re application of refund	0.90	\$525.00	\$472.50
Thur	09/27/2018	Review email from Laren at CBRE regarding Hue transaction/financing status, discuss with TP, email to Larence for update, review response, review and sign cheque	0.40	\$525.00	\$210.00
Fri	09/28/2018	Various emails on closing status, return to unit purchaser Pete Matestic	0.40	\$525.00	\$210.00
			<b>Deborah Hornbostel (DHO)</b>	<b>96.00</b>	<b>\$48,870.00</b>
<b>Evan McCullagh (EMC)</b>					
Wed	05/02/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	05/04/2018	Site visit.	0.10	\$135.00	\$13.50
Mon	05/07/2018	- Review quinn dressel report and invoice, prep CHQ REQ.	0.30	\$135.00	\$40.50
Tues	05/08/2018	Site visit.	0.10	\$135.00	\$13.50
Wed	05/09/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	05/11/2018	Site visit.	0.10	\$135.00	\$13.50
Mon	05/14/2018	site visit.	0.10	\$135.00	\$13.50
Wed	05/16/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	05/18/2018	Site visit.	0.10	\$135.00	\$13.50
Tues	05/22/2018	- Site visit; - Review Alectra invoice, prep chq req	0.30	\$135.00	\$40.50
Wed	05/23/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	05/25/2018	Site visit.	0.10	\$135.00	\$13.50
Mon	05/28/2018	Site visit.	0.10	\$135.00	\$13.50
Tues	05/29/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	06/01/2018	Site visit.	0.10	\$135.00	\$13.50
Mon	06/04/2018	Site visit, supervise landscaping at site.	0.50	\$135.00	\$67.50
Wed	06/06/2018	Site visit.	0.10	\$135.00	\$13.50
Thur	06/07/2018	- Site visit, supervise final clean up of grass at site; - Discussion with Robin St Jean re update on sale, deposit claims procedure.	0.50	\$135.00	\$67.50
Fri	06/08/2018	Site visit.	0.10	\$135.00	\$13.50
Mon	06/11/2018	- Site visit; - Discussion with Creditor (Bell) re status; - Correspondence with FCA re update and status report.	0.30	\$135.00	\$40.50
Wed	06/13/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	06/15/2018	Site visit.	0.10	\$135.00	\$13.50
Mon	06/18/2018	Site visit.	0.10	\$135.00	\$13.50
Wed	06/20/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	06/22/2018	Site visit.	0.10	\$135.00	\$13.50
Mon	06/25/2018	Site visit.	0.10	\$135.00	\$13.50
Wed	06/27/2018	Site visit.	0.10	\$135.00	\$13.50
Fri	06/29/2018	Site visit.	0.10	\$135.00	\$13.50
Wed	07/04/2018	Site visit.	0.10	\$175.00	\$17.50
Thur	07/05/2018	Site visit and meeting with Lifestyle Homes and Downing Financial re walkthrough of site, discussion with DH re update. Email to Rocco re landscaping.	1.00	\$175.00	\$175.00

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<b>Evan McCullagh (EMC)</b>					
Fri	07/06/2018	Site visit, discussion with Rocco re landscaping.	0.10	\$175.00	\$17.50
Mon	07/09/2018	Site visit.	0.10	\$175.00	\$17.50
Thur	07/12/2018	Site visit.	0.10	\$175.00	\$17.50
Tues	07/17/2018	Site visit, supervision of removal of grass/landscaping.	1.00	\$175.00	\$175.00
Thur	07/19/2018	Site visit, supervision of grass removal and landscaping.	0.50	\$175.00	\$87.50
Mon	07/23/2018	Site visit.	0.10	\$175.00	\$17.50
Wed	07/25/2018	Site visit, discussion with TP re break in, meeting with Mike re security check, bored up window, memo to file. Discussion with Rocca re break in.	1.00	\$175.00	\$175.00
Thur	07/26/2018	Site visit.	0.10	\$175.00	\$17.50
Mon	07/30/2018	Site visit	0.10	\$175.00	\$17.50
Wed	08/01/2018	Site visit.	0.10	\$175.00	\$17.50
Fri	08/03/2018	General	0.10	\$175.00	\$17.50
Tues	08/07/2018	Site visit.	0.10	\$175.00	\$17.50
Thur	08/09/2018	- Site visit, security check, break in: discussion with TP, discussion with Rocco re board door.	0.50	\$175.00	\$87.50
Fri	08/10/2018	Meeting at James Street re site visit, boarding of door.	1.00	\$175.00	\$175.00
Mon	08/13/2018	site visit.	0.10	\$175.00	\$17.50
Wed	08/15/2018	Site visit.	0.10	\$175.00	\$17.50
Thur	08/16/2018	Site visit.	0.10	\$175.00	\$17.50
Tues	08/21/2018	Site visit.	0.10	\$175.00	\$17.50
Wed	08/22/2018	Discussion and correspondence with various deposit holders re claims package. Correspondence with FK re same.	0.10	\$175.00	\$17.50
Thur	08/23/2018	Site visit, supervise landscaping.	0.50	\$175.00	\$87.50
Fri	08/24/2018	Site visit.	0.10	\$175.00	\$17.50
Mon	08/27/2018	Site visit.	0.10	\$175.00	\$17.50
Wed	08/29/2018	- Site visit, discussion with TP re trespassers. Re-attend property, confirm entry points. Contact police re items left. Contact Rocco re quote.	1.00	\$175.00	\$175.00
Thur	08/30/2018	- Site visit, verified trespasser items still there. f/u with police re items; Draft memo re trespasser, discussion with TP.	0.30	\$175.00	\$52.50
Fri	08/31/2018	- Site visit, items still there, update memo, discussion with Hamilton Police dispatch.	0.30	\$175.00	\$52.50
Tues	09/04/2018	- Site visit, mtg with Hamilton Police re items left by trespasser, finalise memo, mtg w/ Mike re board up door. Discussion with TP.	1.00	\$175.00	\$175.00
Wed	09/05/2018	- Correspondence re property tax statement, review statement.	0.10	\$175.00	\$17.50
Thur	09/06/2018	Site visit.	0.10	\$175.00	\$17.50
Fri	09/07/2018	Site visit.	0.10	\$175.00	\$17.50
Mon	09/10/2018	- Site visit; review Lockit invoice, prep cheque req.	0.30	\$175.00	\$52.50
Wed	09/12/2018	Site visit.	0.10	\$175.00	\$17.50
Thur	09/13/2018	Site visit.	0.10	\$175.00	\$17.50
Tues	09/18/2018	Site visit.	0.10	\$175.00	\$17.50
Wed	09/19/2018	Site visit.	0.10	\$175.00	\$17.50
Fri	09/21/2018	Site visit, discussion with Rocco re fencing and grass cutting.	0.30	\$175.00	\$52.50
Tues	09/25/2018	Site visit.	0.10	\$175.00	\$17.50
Thur	09/27/2018	Site visit.	0.10	\$175.00	\$17.50
Fri	09/28/2018	Site visit, mtg with Mike re fencing and landscaping. draft key receipt. Update TP.	0.50	\$175.00	\$87.50
<b>Evan McCullagh (EMC)</b>			<b>16.00</b>		<b>\$2,632.00</b>

## Frieda Kanaris (FKA)

Tues	05/01/2018	Review and respond to email from unit purchaser, forward copy of Notice sent in March.	0.10	\$220.00	\$22.00
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<b>Frieda Kanaris (FKA)</b>					
Wed	05/02/2018	T/c from unit purchaser, email copy of Notice sent in March.	0.10	\$220.00	\$22.00
Tues	05/22/2018	Update Excel spreadsheet for importing unit purchasers' info into Ascend.	1.20	\$220.00	\$264.00
Wed	05/23/2018	Update Excel spreadsheet for importing unit purchasers' info into Ascend, import info into Ascend.	2.30	\$220.00	\$506.00
Fri	05/25/2018	T/c with unit purchaser; review and reply to email from unit purchaser.	0.20	\$220.00	\$44.00
Tues	05/29/2018	T/c from unit purchaser.	0.10	\$220.00	\$22.00
Thur	05/31/2018	Forward claims notice to Hamilton Spectator and Toronto Star requesting quotes.	0.30	\$220.00	\$66.00
Fri	06/01/2018	Discussion of DH re ad and mailing to unit purchasers; review draft ad from Hamilton Spectator and forward revisions; merge notice to unit purchasers for mailing Notice of termination.	1.20	\$220.00	\$264.00
Tues	06/05/2018	T/c from unit purchaser; review draft ad (and revised ad) from Toronto Star.	0.30	\$220.00	\$66.00
Thur	06/07/2018	T/c from unit purchaser.	0.10	\$220.00	\$22.00
Thur	06/07/2018	Prepare labels, photocopy letter, attend to mailing notice to unit purchasers.	1.30	\$220.00	\$286.00
Tues	06/12/2018	Review email and amend mailing list with new address for unit purchaser.	0.10	\$220.00	\$22.00
Fri	06/15/2018	T/c's from unit purchasers, forward Notice via email.	0.20	\$220.00	\$44.00
Mon	06/25/2018	Review and respond to email inquiry from unit purchaser.	0.10	\$220.00	\$22.00
Wed	06/27/2018	T/c with unit purchaser, update mailing address.	0.20	\$220.00	\$44.00
Thur	06/28/2018	Exchange of emails with unit purchaser.	0.20	\$220.00	\$44.00
Thur	07/05/2018	Discussions with DHO re notices to be mailed to unit purchasers, discuss revisions; merge Form 4 (Evidence of Compliance), review forms.	1.30	\$250.00	\$325.00
Fri	07/06/2018	Print merged Form 4 (Evidence of Compliance), print labels, photocopy letter, attend to mailing; return t/c to unit purchaser.	1.20	\$250.00	\$300.00
Mon	07/09/2018	Review and respond to email inquiries; t/c from unit purchaser; calculate postage and copy charges for mailing notices, requisition payment for same.	0.50	\$250.00	\$125.00
Wed	07/11/2018	Review and respond to email from unit purchaser; t/c from unit purchaser.	0.20	\$250.00	\$50.00
Thur	07/12/2018	Review and respond to email inquiry and t/c.	0.20	\$250.00	\$50.00
Mon	07/16/2018	Review and respond to email from purchaser.	0.20	\$250.00	\$50.00
Tues	07/17/2018	Respond to t/c from unit purchaser.	0.20	\$250.00	\$50.00
Thur	07/19/2018	Review and respond to email and t/c inquiries from unit purchasers.	0.30	\$250.00	\$75.00
Tues	07/24/2018	Review email from unit purchaser.	0.10	\$250.00	\$25.00
Mon	07/30/2018	Review and respond to email from unit purchaser.	0.10	\$250.00	\$25.00
Thur	08/02/2018	Respond to t/c from unit purchaser.	0.10	\$250.00	\$25.00
Fri	08/03/2018	T/c from unit purchaser.	0.10	\$250.00	\$25.00
Tues	08/07/2018	Review and reply to email from unit purchaser.	0.10	\$250.00	\$25.00
Wed	08/15/2018	T/c with unit purchaser.	0.20	\$250.00	\$50.00
Thur	08/23/2018	T/c with unit purchaser.	0.20	\$250.00	\$50.00
Tues	08/28/2018	Review and respond to emails and t/c's from unit purchasers.	0.20	\$250.00	\$50.00
Wed	08/29/2018	Review and respond to t/c's and email inquiries from unit purchasers.	0.30	\$250.00	\$75.00
Thur	08/30/2018	T/c from unit purchaser.	0.10	\$250.00	\$25.00
Fri	08/31/2018	T/c from unit purchaser.	0.10	\$250.00	\$25.00
Tues	09/04/2018	Review and respond to email inquiries.	0.30	\$250.00	\$75.00

## Filters Used:

- Time Entry Date: 5/01/18 to 9/30/18  
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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Frieda Kanaris (FKA)</b>					
Thur	09/06/2018	Review and respond to email from unit purchaser; t/c from unit purchaser.	0.30	\$250.00	\$75.00
Mon	09/10/2018	T/c's and emails with unit purchasers; print labels, photocopy notice and attend to mailing notice to unit purchasers.	2.20	\$250.00	\$550.00
Tues	09/11/2018	T/c's and emails with unit purchasers.	0.40	\$250.00	\$100.00
Wed	09/12/2018	T/c's and emails with unit purchasers.	0.40	\$250.00	\$100.00
Thur	09/13/2018	T/c's with unit purchasers.	0.30	\$250.00	\$75.00
Mon	09/17/2018	T/c's and emails from unit purchasers.	0.30	\$250.00	\$75.00
Tues	09/18/2018	T/c and email with unit purchaser.	0.30	\$250.00	\$75.00
Wed	09/26/2018	Review and respond to email inquiry.	0.20	\$250.00	\$50.00
<b>Frieda Kanaris (FKA)</b>			<b>18.40</b>		<b>\$4,360.00</b>
<b>Harvey S. Lipman (HLI)</b>					
Wed	05/23/2018	To cheque review and sign	0.10	\$495.00	\$49.50
Mon	07/23/2018	July 16, 2018 - To cheque review and sign.	0.10	\$525.00	\$52.50
Wed	08/01/2018	To cheque review and sign	0.10	\$525.00	\$52.50
Tues	08/28/2018	To cheque review and sign	0.20	\$525.00	\$105.00
Wed	08/29/2018	To cheque review and sign	0.10	\$525.00	\$52.50
<b>Harvey S. Lipman (HLI)</b>			<b>0.60</b>		<b>\$312.00</b>
<b>Haran Sivanathan (HSI)</b>					
Thur	07/12/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.50	\$125.00	\$62.50
Fri	07/13/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.60	\$125.00	\$75.00
<b>Haran Sivanathan (HSI)</b>			<b>1.10</b>		<b>\$137.50</b>
<b>Inga Friptuleac (IFR)</b>					
Mon	05/07/2018	Issue cheque	0.20	\$75.00	\$15.00
Tues	05/22/2018	Issue cheques	0.80	\$75.00	\$60.00
Mon	05/28/2018	Issue cheques; Deposit	0.40	\$75.00	\$30.00
Mon	06/25/2018	Prepare cheques	0.40	\$75.00	\$30.00
Tues	07/03/2018	Issue cheque; Deposit	0.40	\$75.00	\$30.00
Mon	07/09/2018	Issue cheque	0.20	\$75.00	\$15.00
Mon	07/16/2018	Deposit	0.20	\$75.00	\$15.00
Mon	07/23/2018	Issue cheque	0.20	\$75.00	\$15.00
Mon	07/30/2018	Issue cheque	0.20	\$75.00	\$15.00
Mon	08/27/2018	issue cheques	0.60	\$75.00	\$45.00
Mon	09/10/2018	Issue cheque	0.20	\$75.00	\$15.00
Mon	09/24/2018	Issue cheque	0.20	\$75.00	\$15.00
<b>Inga Friptuleac (IFR)</b>			<b>4.00</b>		<b>\$300.00</b>
<b>Mukul Manchanda (MMA)</b>					
Mon	07/09/2018	Uploaded the Notice to Purchasers on the case website.	0.10	\$325.00	\$32.50
Mon	09/10/2018	Uploaded documents to the case website. Arranged the documents in chronological order.	0.50	\$325.00	\$162.50
<b>Mukul Manchanda (MMA)</b>			<b>0.60</b>		<b>\$195.00</b>
<b>Phillip H. Genns (PGE)</b>					
Wed	05/02/2018	Review and approve payables.	0.10	\$495.00	\$49.50
Thur	05/10/2018	Review and approve payables.	0.10	\$495.00	\$49.50
Thur	05/31/2018	Review and approve payables.	0.10	\$495.00	\$49.50
Thur	06/28/2018	Review and approve payables.	0.10	\$495.00	\$49.50

## Filters Used:

- Time Entry Date: 5/01/18 to 9/30/18  
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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Phillip H. Gennis (PGE)</b>					
Fri	06/29/2018	Review and approve payables.	0.10	\$495.00	\$49.50
Fri	07/06/2018	Review and approve payables.	0.10	\$525.00	\$52.50
Wed	07/25/2018	Review and approve payable.	0.10	\$525.00	\$52.50
Wed	08/01/2018	Review and approve payable.	0.10	\$525.00	\$52.50
Mon	08/27/2018	Review and approve payables.	0.20	\$525.00	\$105.00
<b>Phillip H. Gennis (PGE)</b>			<b>1.00</b>		<b>\$510.00</b>
<b>Trevor Pringle (TPR)</b>					
Tues	05/01/2018	review draft report to Court & Deposit Payment Protocol Order; review Devry Smith Frank LLP legal invoice; review G/L	0.30	\$495.00	\$148.50
Fri	05/04/2018	review Motion Record, Factum of the Receiver	0.10	\$495.00	\$49.50
Mon	05/07/2018	review Quinn Dressel Heritage Maintenance Report; review and approve payment of Quinn Dressel invoice	0.10	\$495.00	\$49.50
Tues	05/08/2018	correspondence/tdw Lawrence Hansen, lawyer re deposit claims bar process	0.20	\$495.00	\$99.00
Wed	05/09/2018	review Site Plan Extension letter from City of Hamilton; review G/L	0.10	\$495.00	\$49.50
Thur	05/10/2018	correspondence re changes to deposit claims bar Order	0.10	\$495.00	\$49.50
Fri	05/11/2018	correspond with Lawrence Hansen, lawyer re Zimmerman deal & draft Orders	0.10	\$495.00	\$49.50
Mon	05/14/2018	correspond with Lawrence Hansen, lawyer re draft Orders	0.10	\$495.00	\$49.50
Tues	05/15/2018	correspond/tdw's Lawrence Hansen, lawyer re deposit claims process, draft Orders; discussions/correspondence re deposit claims process, draft Orders; review Connolly APS termination clause; review G/L; review draft supplementary report	0.50	\$495.00	\$247.50
Wed	05/16/2018	discussions/correspondence re Court approval of APS; correspond with Lawrence Hansen, lawyer; review Approval & Vesting Order, Deposit Claims Order, Ancillary Order & Endorsement of Justice Dunphy	0.30	\$495.00	\$148.50
Thur	05/17/2018	conference call with Lawrence Hansen, lawyer re Santaguida examinations	0.10	\$495.00	\$49.50
Tues	05/22/2018	correspondence re Santerra; review and approve payment of utility bill; review property tax statement	0.10	\$495.00	\$49.50
Wed	05/23/2018	discussions/correspondence re property maintenance; review G/L	0.10	\$495.00	\$49.50
Thur	05/24/2018	review draft closing documents including Undertakings re Taxes, Statement of Adjustments, Vendor's Certificate, Vendors Statutory Declaration, Receiver's Certificate & Purchasers Certificate; correspond with Oren Chaimovitch, lawyer; correspond with Amanda, CBRE	0.40	\$495.00	\$198.00
Fri	05/25/2018	review Zimmerman release	0.10	\$495.00	\$49.50
Tues	05/29/2018	correspondence re Zimmerman, property closing	0.10	\$495.00	\$49.50
Wed	05/30/2018	review G/L; review claims; review Orders; review draft notice to purchasers; review and approve FCA insurance payment	0.20	\$495.00	\$99.00
Thur	05/31/2018	correspondence re site maintenance, deposit funds held in trust, early termination of pre-build agreements	0.10	\$495.00	\$49.50
Fri	06/01/2018	discussions/correspondence re 98 James closing; review property tax certificate; review CRA notice; correspondence re DUCA pay-out amount	0.30	\$495.00	\$148.50
Mon	06/04/2018	correspond with Lawrence Hansen & Oren Chaimovitch, lawyers re extending closing until June 27th; discussions/correspondence re site maintenance; correspond/tdw Sergiu Cosmin, DUCA re closing extension; correspond with Nate Pace, CBRE re closing extension	0.40	\$495.00	\$198.00
Tues	06/05/2018	correspond with Oren Chaimovitch & Lawrence Hansen, lawyers re closing extension until July 5th and additional \$450K deposit; review Devry Smith legal invoice; tdw Sergiu Cosmin, DUCA	0.40	\$495.00	\$198.00

## Filters Used:

- Time Entry Date: 5/01/18 to 9/30/18  
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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Trevor Pringle (TPR)</b>					
Wed	06/06/2018	correspondence re Hue wire transfer of additional deposit of \$450K; review G/L	0.10	\$495.00	\$49.50
Thur	06/07/2018	call to Sergiu Cosmin, DUCA; correspondence re Hue \$450K wire transfer, notice to deposit holders; review G/L	0.10	\$495.00	\$49.50
Mon	06/11/2018	correspondence re Deposit Claims Order/receipt	0.10	\$495.00	\$49.50
Wed	06/13/2018	review corporate tax assessments	0.10	\$495.00	\$49.50
Mon	06/18/2018	review and approve payment of maintenance invoice; review G/L	0.10	\$495.00	\$49.50
Fri	06/22/2018	correspondence re deposits held in trust; review and approve payment of utility invoice	0.10	\$495.00	\$49.50
Mon	06/25/2018	review deposits trust account reconciliation; correspond with Lauren/Nate, CBRE re closing date	0.10	\$495.00	\$49.50
Tues	06/26/2018	review and approve payment of June insurance invoice; correspond with Oren Chaimovitch, Devry Smith	0.10	\$495.00	\$49.50
Wed	06/27/2018	review closing documents re sale of 98 James	0.10	\$495.00	\$49.50
Thur	06/28/2018	call/correspond with Sergiu Cosmin, DUCA re mortgage payout statement	0.10	\$495.00	\$49.50
Fri	06/29/2018	discussions/correspondence re property sale closing; review Devry Smith Frank LLP legal invoice	0.10	\$495.00	\$49.50
Mon	07/09/2018	(includes time from July 3-5) discussions/correspondence re extending closing for sale of 98 James; tdw Lawrence Hansen, lawyer; tdw's David Jackson, lawyer; review amending agreement to APS; correspondence re additional \$250k deposit & \$25k penalty; correspondence re deposit claims procedure; review G/L; execute amending agreement to APS	1.10	\$525.00	\$577.50
Tues	07/10/2018	correspond/tdw David Jackson, lawyer; correspond with Dom Michaud, lawyer; review amended claims procedure order; correspond with Lawrence Hansen, lawyer; review G/L	0.40	\$525.00	\$210.00
Wed	07/11/2018	correspondence re deposit claims procedure; review amended Acknowledgement of Receipt of Funds	0.10	\$525.00	\$52.50
Thur	07/12/2018	correspondence re amending agreement to APS	0.10	\$525.00	\$52.50
Mon	07/16/2018	correspondence re deposit claims procedure; review G/L	0.10	\$525.00	\$52.50
Thur	07/19/2018	discussions re property maintenance; review G/L; review April deposit report	0.10	\$525.00	\$52.50
Tues	07/24/2018	review and approve payment of utility bill; review G/L	0.10	\$525.00	\$52.50
Wed	07/25/2018	discussions/correspondence re maintenance/security issue; review and approve payment of July insurance invoice	0.20	\$525.00	\$105.00
Thur	07/26/2018	discussions/correspondence re deposit claims process; correspondence re MPAC appeals	0.10	\$525.00	\$52.50
Wed	08/01/2018	correspondence re MPAC assessment	0.10	\$525.00	\$52.50
Thur	08/02/2018	discussions/correspondence re MPAC assessment, deposit claims process; review G/L	0.10	\$525.00	\$52.50
Wed	08/08/2018	correspondence/tdw Nate Pace, CBRE re Hue financing update	0.10	\$525.00	\$52.50
Thur	08/09/2018	correspondence re property tax appeal; review G/L; discussions/correspondence re securing building	0.20	\$525.00	\$105.00
Fri	08/10/2018	discussions/correspondence re property tax appeal	0.10	\$525.00	\$52.50
Mon	08/20/2018	correspondence re property tax appeal; correspondence re Motion Record/claims procedure; review and approve payment of maintenance invoice	0.20	\$525.00	\$105.00
Wed	08/22/2018	review Devry Smith legal invoice	0.10	\$525.00	\$52.50
Thur	08/23/2018	review and approve payment of FCA insurance invoice	0.10	\$525.00	\$52.50
Mon	08/27/2018	review and approve payment of utility invoice	0.10	\$525.00	\$52.50

## Filters Used:

- Time Entry Date: 5/01/18 to 9/30/18  
 - File ID: AA2203: to AA2203:

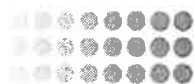
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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Trevor Pringle (TPR)</b>					
Wed	08/29/2018	review Amended Deposit Claims Procedure Order; tdw's David Jackson, lawyer re trespass at 98 James; review G/L; discussions/correspondence re site security/trespass/police; depositor correspondence	0.60	\$525.00	\$315.00
Thur	08/30/2018	correspond/tdw Lawrence Hansen, lawyer re Hue/further extension; correspond with David Jackson, lawyer	0.30	\$525.00	\$157.50
Tues	09/04/2018	correspond with Lawrence Hansen, lawyer re Hue extension request; tdw's David Jackson, lawyer re Hue extension request; discussions/correspondence re site security, maintenance; correspond with Nate Pace, CBRE re Hue extension request; tdw Mark Perkins & Sergiu Cosmin, DUCA; review Hue draft commitment letter; tdw Lawrence Hansen, lawyer re assignability of APS; review G/L	1.20	\$525.00	\$630.00
Wed	09/05/2018	correspondence re Hue extension, closing documents, property taxes	0.10	\$525.00	\$52.50
Thur	09/06/2018	correspond with Oren Chaimovitch, lawyer re Hue extension (with an additional \$300,000 deposit plus a \$20,000 fee); tdw's David Jackson, lawyer re Hue extension; review Hue APS; tdw Nate Pace, CBRE re Hue extension; review and execute amending agreement to Hue APS	0.90	\$525.00	\$472.50
Fri	09/07/2018	correspondence re Hue extension/wire transfer	0.10	\$525.00	\$52.50
Mon	09/10/2018	correspondence re Hue extension/wire transfer; review and approve payment of maintenance invoice	0.20	\$525.00	\$105.00
Tues	09/18/2018	discussions/correspondence re fencing quote	0.10	\$525.00	\$52.50
Mon	09/24/2018	review and approve fencing quote; review and execute amending agreement to APS; correspond with Oren Chaimovitch/Lawrence Hansen, lawyers	0.20	\$525.00	\$105.00
Wed	09/26/2018	review amended draft statement of adjustments; correspondence re property tax refund; tdw Sergiu Cosmin, DUCA; tdw's David Jackson, lawyer; correspond w/call Lawrence Hansen, lawyer re closing; tdw Nate Pace, CBRE; review G/L	0.90	\$525.00	\$472.50
Thur	09/27/2018	correspond with Nate, CBRE; review Devry Smith Frank LLP invoice; tdw David Jackson, lawyer	0.20	\$525.00	\$105.00
Fri	09/28/2018	CBRE correspondence re sales process; review and approve payment of insurance invoice; correspond with Lawrence Hansen, lawyer re closing	0.20	\$525.00	\$105.00
<b>Trevor Pringle (TPR)</b>			<b>13.70</b>		<b>\$7,033.50</b>
<b>Total for File ID AA2203:</b>			<b>160.90</b>		<b>\$67,454.50</b>


**SPERGEL**

October 07, 2019

Invoice #: 11751

2203284 Ontario Inc.  
c/o msi Spergel inc.  
505 Consumers Road, Suite 200  
North York, ON M2J 4V8

## Invoice

**RE: 2203284 Ontario Inc.**

**FOR PROFESSIONAL SERVICES RENDERED** for the period April 1, 2019 to September 30, 2019 in connection with our appointment as Court-Appointed Receiver.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, Trustee	0.45	\$525.00	\$236.25
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	151.70	525.00	79,642.50
Trevor Pringle, CFE, CIRP, Trustee	7.30	525.00	3,832.50
Mukul Manchanda, CPA, CIRP, LIT	24.90	375.00	9,337.50
Eileen Sturge	0.50	250.00	125.00
Frieda Kanaris	4.90	250.00	1,225.00
Evan McCullagh	0.10	175.00	17.50
Rashid Peeroo	12.00	175.00	2,100.00
Others	7.10	98.24	697.50
Total Professional fees	208.95	\$465.25	\$97,213.75
HST			12,637.79
<b>Total</b>			<b>\$109,851.54</b>

HST Registration #R825172935

(AA2203)

**msi Spergel inc.** Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813  
• Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

Member **CAIRP** Canadian Association of Insolvency  
and Restructuring Practitioners

[www.spergel.ca](http://www.spergel.ca)

Member **ICIN** The Independent Canadian Insolvency Network



April 08, 2019

Invoice #: 11657

2203284 Ontario Inc.  
 c/o msi Spergel inc.  
 505 Consumers Road, Suite 200  
 North York, ON M2J 4V8

## Invoice

**RE: 2203284 Ontario Inc.**

Interim invoice for services rendered as court-appointed Receiver of 2203284 Ontario Inc., for the period October 1, 2018 to March 31, 2019.

	Hours	Hourly Rate	Total
Alan Spergel, CPA, CA, FCIRP, CFE, Trustee	0.20	\$525.00	\$105.00
Philip H. Gennis, LL.B., CIRP, Trustee	1.80	525.00	945.00
Harvey S. Lipman, CPA, CA, CIRP, Trustee	0.20	525.00	105.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	239.40	525.00	125,685.00
Trevor Pringle, CFE, CIRP, Trustee	9.40	525.00	4,935.00
Mukul Manchanda, CPA, CIRP, LIT	1.40	375.00	525.00
Daniel Battiston, CPA, CA, CIRP, Trustee	111.90	325.00	36,367.50
Eileen Sturge	0.50	250.00	125.00
Frieda Kanaris	149.40	250.00	37,350.00
Evan McCullagh	3.90	175.00	682.50
Rashid Peeroo	3.00	175.00	525.00
Others	21.90	88.70	1,942.50
Total Professional fees	543.00	\$385.44	\$209,292.50
HST			27,208.03
<b>Total</b>			<b>\$236,500.53</b>

HST Registration #R103478103

(AA2203)

## Filters Used:

- Time Entry Date: 1/01/70 to 3/31/19  
 - File ID: AA2203: to AA2203:  
 - Time Entry Bill Status: Un-Billed to Un-Billed  
 - Time Entry Bill Status: Un-Billed to Un-Billed

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Alan Spergel (ASP)</b>					
Thur	10/11/2018	Review and sign cheque to repay secured creditor	0.20	\$525.00	\$105.00
		<b>Alan Spergel (ASP)</b>	<b>0.20</b>		<b>\$105.00</b>
<b>Daniel Battiston (DBA)</b>					
Tues	10/09/2018	Call with Alectra utilities re: transfer of utility accounts to new purchaser. Provide utility company with contact information for purchaser solicitor.	0.70	\$325.00	\$227.50
Tues	10/30/2018	Detailed analysis of financial records and Quickbooks file re: Marylou Santaguida advances and other shareholder/intercompany advances. Prepare detailed schedule of Marylou and shareholder advances. Investigate general journal entries that gave rise to additional shareholder credits. Review and discussion with DM. Review of mortgage registration and reconciliation to shareholder advances.	3.70	\$325.00	\$1,202.50
Wed	10/31/2018	Prepare and finalize memo to legal counsel re: Marylou advances to corporation and related accounting treatment/presentation. Assistance with review and approvals of depositor claims re: claims process.	6.60	\$325.00	\$2,145.00
Thur	11/01/2018	Assistance with review and document administration re: deposit claims process	4.90	\$325.00	\$1,592.50
Fri	11/02/2018	Assistance with review and document administration re: deposit claims process.	3.70	\$325.00	\$1,202.50
Mon	11/05/2018	Assistance with review and document administration re: deposit claims process.	4.80	\$325.00	\$1,560.00
Tues	11/06/2018	Assistance with review and document administration re: deposit claims process.	5.40	\$325.00	\$1,755.00
Wed	11/07/2018	Assistance with review and document administration re: deposit claims process.	3.90	\$325.00	\$1,267.50
Thur	11/08/2018	Assistance with review and document administration re: deposit claims process.	3.20	\$325.00	\$1,040.00
Fri	11/09/2018	Assistance with review and document administration re: deposit claims process.	5.20	\$325.00	\$1,690.00
Mon	11/12/2018	Assistance with review and document administration re: deposit claims process.	3.70	\$325.00	\$1,202.50
Tues	11/13/2018	Assistance with review and document administration re: deposit claims process.	1.60	\$325.00	\$520.00
Wed	11/14/2018	Assistance with review and document administration re: deposit claims process.	3.40	\$325.00	\$1,105.00
Wed	11/21/2018	Assistance with review and document administration re: deposit claims process.	5.30	\$325.00	\$1,722.50
Thur	11/22/2018	Assistance with review and document administration re: deposit claims process.	6.10	\$325.00	\$1,982.50
Fri	11/23/2018	Assistance with review and document administration re: deposit claims process.	5.50	\$325.00	\$1,787.50
Mon	11/26/2018	Assistance with review and document administration re: deposit claims process.	4.50	\$325.00	\$1,462.50
Tues	11/27/2018	Assistance with review and document administration re: deposit claims process.	4.80	\$325.00	\$1,560.00
Wed	11/28/2018	Assistance with review and document administration re: deposit claims process.	5.60	\$325.00	\$1,820.00
Thur	11/29/2018	Assistance with review and document administration re: deposit claims process.	4.10	\$325.00	\$1,332.50
Fri	11/30/2018	Assistance with review and document administration re: deposit claims process.	3.20	\$325.00	\$1,040.00



## Filters Used:

- Time Entry Date: 1/01/70 to 3/31/19  
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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Daniel Battiston (DBA)</b>					
Wed	12/05/2018	Assistance with review and document administration re: deposit claims process.	2.10	\$325.00	\$682.50
Thur	12/06/2018	Assistance with review and document administration re: deposit claims process.	2.30	\$325.00	\$747.50
Fri	12/07/2018	Assistance with review and document administration re: deposit claims process.	1.70	\$325.00	\$552.50
Mon	12/10/2018	Assistance with review and document administration re: deposit claims process.	1.50	\$325.00	\$487.50
Tues	12/11/2018	Assistance with review and document administration re: deposit claims process.	2.20	\$325.00	\$715.00
Wed	12/12/2018	Assistance with review and document administration re: deposit claims process.	0.70	\$325.00	\$227.50
Fri	12/14/2018	Assistance with review and document administration re: deposit claims process.	1.60	\$325.00	\$520.00
Mon	12/17/2018	Assistance with review and document administration re: deposit claims process.	2.60	\$325.00	\$845.00
Tues	12/18/2018	Assistance with review and document administration re: deposit claims process.	2.30	\$325.00	\$747.50
Wed	12/19/2018	Assistance with review and document administration re: deposit claims process.	2.20	\$325.00	\$715.00
Thur	12/20/2018	Assistance with review and document administration re: deposit claims process.	2.80	\$325.00	\$910.00
<b>Daniel Battiston (DBA)</b>			<b>111.90</b>		<b>\$36,367.50</b>
<b>Deborah Hombostel (DHO)</b>					
Mon	10/01/2018	Review email from Stephen Longo and respond, review update from Lawrence Hansen on financing status, review email and draft SOA from Oren Chaimovitch and respond along with update from Stephen Longo, review correspondence from City of Hamilton, scan and discuss with TP	0.80	\$525.00	\$420.00
Tues	10/02/2018	Review email from Oren to MSM re closing and proposed SOA, review email exchange between Nate and Trevor re release of documents for financing approval	0.20	\$525.00	\$105.00
Wed	10/03/2018	Update emails on closing status, commence review of claims	0.50	\$525.00	\$262.50
Thur	10/04/2018	Various emails regarding closing status and reviewing of claims procedure order, review draft advertisements, email to Lawrence for court date status	0.60	\$525.00	\$315.00
Fri	10/05/2018	Respond to unit purchasers on the status of the sale to Hue, review required changes to claims procedure order and discuss issues with Oren and Lawrence, attend to billing review and various wrap up matters resulting from the closing	2.80	\$525.00	\$1,470.00
Tues	10/09/2018	Respond to unit purchasers with enquiries, attend to billing review and approval and summary schedules, provide contact info for DB re utility account, review correspondence from ARB approving settlement	0.80	\$525.00	\$420.00
Wed	10/10/2018	Prepare deposit requisition, review DUCA payout statement and prepare cheque requisition, covering letter and sign cheque	0.90	\$525.00	\$472.50
Thur	10/11/2018	Review and approve accounts payable, prepare dockets for billing to September 30, 2018, cheque requisition for fees, review motion material re Further Fresh and amended claim order, email to Lawrence for suggested handling of multiple owners, tc with Lawrence Hansen to discuss handling of issue and status of court hearing	2.20	\$525.00	\$1,155.00

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Fri	10/12/2018	Supervise billing and invoice preparation, review and summarize Billquick expenses and requisition payment for them and professional fees of receiver and counsel re property taxes, review statement of adjustments and Ascend postings to date, tc to Oren Chaimovitch to discuss closing documents and property tax implications, receipt and review of final closing documents, prepare accounting for Ascend and arrange for reallocation of accounting transactions, tc with T.Pringle re consent to act in L. Santaguida personal bankruptcy application, receipt and review of Further Fresh as Amended Court Order, arrange for website posting thereof and motion material, review of new correspondence from City of Hamilton re tax account adjustments, filing of various documents, cover letter to Walter Longo, email exchange with Lawrence Hansen re court order and Santaguida, email to IT for set up of Connolly email for claims process, prepare draft advertisement for placement in Hamilton Spectator and Toronto Star and send to Frieda for placement/proofs	5.70	\$525.00	\$2,992.50
Mon	10/15/2018	Review latest court order and draft correspondence and forms for issuance to unit holders, email to L.Hansen for clarification and instructions, attend to review of draft advertisement placements	5.40	\$525.00	\$2,835.00
Tues	10/16/2018	Review email response from Lawrence Hansen, work on claims procedure documentation and issuance, advertising and web placement of documentation, supervise mailing to unit purchasers	6.30	\$525.00	\$3,307.50
Wed	10/17/2018	Respond to enquiries from unit purchasers	0.30	\$525.00	\$157.50
Thur	10/18/2018	Respond to enquiries from unit purchasers	0.40	\$525.00	\$210.00
Fri	10/19/2018	Review and approve accounts payable disbursements, respond to enquiries from unit purchasers, devise strategy of recording of unit purchaser claims in Ascend and e-directory with Frieda, review of banking documentation from Paolo Grisafi and forward to Lawrence for clarification on acceptability, prepare all schedule forms for Claims process for completion as individual Word documents	3.20	\$525.00	\$1,680.00
Mon	10/22/2018	Respond to creditor enquiries, review claim submissions for 3 units and advise claimants of deficiencies	2.10	\$525.00	\$1,102.50
Tues	10/23/2018	Respond to enquiries from unit purchasers	0.60	\$525.00	\$315.00
Wed	10/24/2018	Reviewing and responding to creditor claimants	3.40	\$525.00	\$1,785.00
Thur	10/25/2018	Reviewing claims and responding to deposit claimants	2.50	\$525.00	\$1,312.50
Fri	10/26/2018	respond to emails from unit purchasers	0.30	\$525.00	\$157.50
Mon	10/29/2018	Review of claims and dealing with unit purchasers	5.90	\$525.00	\$3,097.50
Tues	10/30/2018	Review information with D.Battiston re Santaguida related mortgages and receivables, email update to Lawrence Hansen, review and respond to deposit claimants	3.50	\$525.00	\$1,837.50
Wed	10/31/2018	Review and finalize memo on Marylou Santaguida advances and send email to Lawrence and Oren, attend to review of deposit claims and correspondence with unit purchasers re same	7.20	\$525.00	\$3,780.00
Thur	11/01/2018	Tel call from Evan re City of Hamilton refund, emails with Oren, review statement and correspondence from the City re tax refund, tc to Linda of City re the appeal, respond to emails from Oren, attend to reviewing deposit claims and responding to unit purchasers	6.50	\$525.00	\$3,412.50
Fri	11/02/2018	Research into refund of interest per Condominium Act and review of APS terms, provide findings/conclusions to TP, work on reviewing deposit claims and corresponding with claimants	3.70	\$525.00	\$1,942.50
Sun	11/04/2018	Review and accept Marisa Mercanti supplementary information re claim	0.40	\$525.00	\$210.00

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Mon	11/05/2018	Review and respond to claims correspondence	2.70	\$525.00	\$1,417.50
Tues	11/06/2018	Review and respond to claimants and instructions to Frieda	0.70	\$525.00	\$367.50
Wed	11/07/2018	Review and respond to claimants and instructions to Frieda	0.50	\$525.00	\$262.50
Mon	11/12/2018	Reviewing claims, responding to claimants and discussing claims issues with FK and DB	2.20	\$525.00	\$1,155.00
Tues	11/13/2018	Review and respond to claimant enquiries and claim submissions	1.30	\$525.00	\$682.50
Wed	11/14/2018	Review and respond to claimant enquiries and claim submissions, review Billquick issues	1.60	\$525.00	\$840.00
Thur	11/15/2018	Deposit claim reviews, finalize draft letter to o/s depositors	1.30	\$525.00	\$682.50
Fri	11/16/2018	Attend to Deposit Claim issues, review and approve accounts payable	1.10	\$525.00	\$577.50
Mon	11/19/2018	Review correspondence from the City of Hamilton, update from FK re claim filing status and issuance of 2nd requests, review of claims, tcs from claimants,	1.10	\$525.00	\$577.50
Tues	11/20/2018	Correspondence to City of Hamilton re snow removal warning letter, dealings with claimants and reviewing claims, review returned mail and analyze findings	1.80	\$525.00	\$945.00
Wed	11/21/2018	Review email from City of Hamilton re change of ownership, analyze deposit claim status and update TP and counsel, review responses, attend to reviewing new claim submissions and correspondence.	3.70	\$525.00	\$1,942.50
Thur	11/22/2018	Draft report to court to seek extension of claims bar date, review deposit claims and analysis of current status	7.50	\$525.00	\$3,937.50
Fri	11/23/2018	Emails with Lawrence Hanson and TP re extension of claims bar date, finalize and issue court report, dealings with deposit claims and related issues	4.50	\$525.00	\$2,362.50
Mon	11/26/2018	Dealing with deposit claimant enquiries	0.80	\$525.00	\$420.00
Tues	11/27/2018	Respond to deposit claimant enquiries, draft letters to unit purchasers to advise of new claims bar date	2.60	\$525.00	\$1,365.00
Wed	11/28/2018	Dealing with deposit claimants and draft correspondence to unit purchasers subject to receipt of court order	1.50	\$525.00	\$787.50
Thur	11/29/2018	Speak with Evan to resolve property tax amount to Hue, review Court Order issued, arrange for posting, amend correspondence to claimants, amend claims package for posting on website, arrange for posting of it and endorsement and order, tc/emails with claimants, instructions to FK,	2.30	\$525.00	\$1,207.50
Mon	12/03/2018	Review and respond to fax from Pal Felice re client's filing issues, forward fax to FK for address updating	0.30	\$525.00	\$157.50
Tues	12/04/2018	Prepare cover letter for issuance of cheque to Hue re property tax refund	0.70	\$525.00	\$367.50
Mon	12/10/2018	Update from FK re claim status, review court order re advertising	0.20	\$525.00	\$105.00
Tues	12/11/2018	Receipt and filing of issued and entered court order, email exchange with Lawrence Hansen re status of Santaguida examinations	0.20	\$525.00	\$105.00
Wed	12/12/2018	Review claims procedure and payment order, email to Lawrence Hansen to request Guarantee Co. contact info, update FK on procedure plans	0.50	\$525.00	\$262.50
Fri	12/14/2018	Prepare Consent form for distribution to Guarantee Co., review instructions for forwarding of claims to G. Co. with FK	0.60	\$525.00	\$315.00
Mon	12/17/2018	TC from William Tam, I/u with FK re sending of claims to Guarantee Co.	0.50	\$525.00	\$262.50
Tues	12/18/2018	Tc with Tara of Guarantee Co, wrt claims review procedure, discussion with FK re letter of Direction for divorced couple	0.30	\$525.00	\$157.50

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Wed	12/19/2018	Review and respond to email from Tara at GCNA, instructions to FK re follow up on Tara's queries, review correspondence forwarded by Oren Chaimovitch re properly tax refund	0.60	\$525.00	\$315.00
Thur	12/20/2018	TC with Lawrence Hansen re Santaguidas and examinations and status of Deposit Claims	0.40	\$525.00	\$210.00
Fri	12/21/2018	Review email and correspondence from L. Hansen to B. Moldaver re Santaguida examinations, receipt of certificates from Tara of GCNA, review status of claims filings and discuss f/u with FK	0.70	\$525.00	\$367.50
Mon	12/24/2018	Amend newspaper advertisement for publication	0.30	\$525.00	\$157.50
Thur	12/27/2018	Review and forward GCNA certificates to FK, instructions to her re ad placement and update from her on contacting outstanding depositors	0.20	\$525.00	\$105.00
Sat	12/29/2018	review and approve draft ads and placements	0.20	\$525.00	\$105.00
Mon	12/31/2018	Review and respond to email from Mark Krueger	0.20	\$525.00	\$105.00
Wed	01/02/2019	Prepare analysis of deposit claims to date and respond to enquiries from Alex MacFarlane, review approval report from Tara of GCNA and forward to FK	1.10	\$525.00	\$577.50
Thur	01/03/2019	Review and respond /forward various emails re Ultramar, approve payment, review and execute appraisal engagement letter and send to GG	0.50	\$525.00	\$262.50
Fri	01/04/2019	Review emails from TP responding to Alex MacFarlane further enquiries, FK re consents with GCNA, email to Tara Wishart re missing consents.	0.40	\$525.00	\$210.00
Mon	01/07/2019	Discussion with FK re status of filings of claims, forward email of new consents from Tara to FK	0.30	\$525.00	\$157.50
Wed	01/09/2019	Receipt/review of certificates from Tara of GCNA	0.10	\$525.00	\$52.50
Thur	01/10/2019	Respond to email from Elizabeth Newell re deposit, receipt, review and forward certificates received from Tara Wishart to FK, update discussion with TP	0.50	\$525.00	\$262.50
Fri	01/11/2019	Review status of o/s claims with FK	0.30	\$525.00	\$157.50
Mon	01/14/2019	Review claims status with FK and claims procedure order re disallowance and revision, prepare summary schedule and forward to Tara at GCNA, email to TP and L. Hansen re handling of incomplete claims, provide instructions to FK, prepare 4 disallowance notices and related claims documentation and send to Tara @GCNA for approval, review 4 other non-complete files and original documentation for discussion with FK	4.50	\$525.00	\$2,362.50
Tues	01/15/2019	Deposit Claims reviews and emails with Tara Wishart, supervise FK re deposit claims	0.70	\$525.00	\$367.50
Fri	01/18/2019	Review additional claim info from McDonalds, status update with FK	0.20	\$525.00	\$105.00
Wed	01/23/2019	Email outstanding list of consents to Tara Wishart GCNA	0.20	\$525.00	\$105.00
Fri	01/25/2019	Tel call to Tara re o/s claims, update from FK re status of claims	0.30	\$525.00	\$157.50
Mon	01/28/2019	Review info/consents from Tara, email to Lawrence Hansen to update status on claims and request Tarion contact info	0.80	\$525.00	\$420.00
Tues	01/29/2019	General	4.60	\$525.00	\$2,415.00
Wed	01/30/2019	Review correspondence from Moldaver re Santaguidas, compare to Receiver's records, cc with Lawrence Hansen and TP, summarize finding in email to Lawrence, discussion with him re Tarion wrt claims process, provide expected time line	4.80	\$525.00	\$2,520.00
Mon	02/04/2019	Telephone call from Jay Frankel re 303 re acknowledgment, review his submission and email from Elizabeth Newell, update from FK re William Tam, review of receipt submissions, review final correspondence issued to B. Moldaver from L. Hansen	0.50	\$525.00	\$262.50

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Tues	02/05/2019	Review Deposit Payment Protocol Order, prepare Receiver's Sufficient Funds Certificate, emails to Lawrence Hansen on it.	1.50	\$525.00	\$787.50
Wed	02/06/2019	Review of correspondence from B. Moldaver re date changes for Santaguida examination and respond to L. Hansen's suggested course of action, review email from L. Hansen re draft Certificate of Sufficient Funds and I/u email, execute and forward to him for filing, review email from Oren Chaimovitch re his review of ML Santaguida mortgage documentation and respond	0.90	\$525.00	\$472.50
Thur	02/07/2019	Email to Danielle Peck of Tarion re coordination of provision of info, prepare Claim determination summary and claims barred summary schedules, prepare Receiver's Certificate w/ Deposit Payment Protocol and submit to Danielle Peck of Tarion, tc from William Tam, commence payment processing procedures	4.50	\$525.00	\$2,362.50
Fri	02/08/2019	Respond to depositor calls, prepare cheque requisitions for 36 claimants, review and collate consents from GNCA, sign cheques, email to Tara Wishart of GCNA re incorrect execution of consent for #608, review and approve accounts payable, review correspondence from Brett Moldaver via L. Hansen, coordinate cc for Feb.11, cover letter to send original Sufficient Funds receipt to L. Hansen	5.50	\$525.00	\$2,887.50
Mon	02/11/2019	Respond to deposit claimants, review correspondence from Brett Moldaver, cc with Lawrence, Oren and TP re same, issue first batch of cheque to Deposit Claimants	2.50	\$525.00	\$1,312.50
Tues	02/12/2019	TC to Tara Wishart of GCNA re o/s consent and status of payments, work on Deposit Payment submission, email exchange with Adam Slavens, review draft letter to B. Moldaver from L. Hansen, prepare Receiver's Certificate for first payment.	5.30	\$525.00	\$2,782.50
Wed	02/13/2019	Work on deposit claims payment protocol, tc with Adam Slavens of Torys to review procedures, submit first payment batch and Deposit Claims Procedure Documentation to Tarion and Torys, tc from Robert Gamble depositor	5.50	\$525.00	\$2,887.50
Thur	02/14/2019	Review Dropbox issues, obtain extended access and re-submit all documentation to Dani Peck and Adam Slavens, respond to call from Mr. Gamble, file new acknowledgements	1.20	\$525.00	\$630.00
Fri	02/15/2019	Review and approve accounts payable, respond to depositor enquires, update records, commence second batch of payments processing	3.30	\$525.00	\$1,732.50
Wed	02/20/2019	Respond to enquiries from depositors, instructions to FK for review of documentation prior to releasing cheques, review email from L. Hansen and response from TP	0.60	\$525.00	\$315.00
Mon	02/25/2019	Respond to depositor enquiries, review correspondence from Brett Moldaver and email re L. Hansen's discussion with him, work on round 3 of purchaser deposit payment processing	4.90	\$525.00	\$2,572.50
Tues	02/26/2019	Return depositor calls, tc to Ryan Baker re Letter of direction for payments, obtain and amend ascend for processing split payment, review and sign cheques for deposit claims, cc with Lawrence Hansen and TP re Moldaver letter, investigation into realtors to obtain listing agreements re St. Jean Realty and Royal LePage	3.40	\$525.00	\$1,785.00
Wed	02/27/2019	Tc with Robyn St. Jean of St. Jean Realty re listing agreement and commission owing, email to Terri of Royal LePage re same, respond to depositor calls, prepare Receiver Certificate #2 and upload for Tarion access	4.80	\$525.00	\$2,520.00

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Thur	02/28/2019	Email exchange with Terri of RLP, email to Danielle and Adam to request copy of Tarion bond, receipt and review thereof, review email from L. Hansen and respond with my findings to date, cc with him and TP to discuss plans for 1:30 court attendance tomorrow and future plan of action, review ascend report and prepare funds statement for circulation, depositor calls, commence prep for next cheque run	4.50	\$525.00	\$2,362.50
Fri	03/01/2019	Respond to numerous enquiries from depositors, review email update from L. Hansen re Court attendance and judges instructions, discuss with TP, work on cheque requisitioning for deposit returns	5.50	\$525.00	\$2,887.50
Mon	03/04/2019	Deposit claims requisitioning of payments, respond to depositor enquiries	4.50	\$525.00	\$2,362.50
Tues	03/05/2019	Deposit claimant issues, sign deposit payment cheques, work on Receiver's Certificate for payments issued today	2.50	\$525.00	\$1,312.50
Wed	03/06/2019	Prepare Proven Deposit Claims ledgers as at Feb.27 and March 6, issued Feb 27 to Tarion and GCNA, work on preparation of documentation for submission to Tarion re this weeks payments, discussion with FK re non-received cheques mailed to depositors	4.60	\$525.00	\$2,415.00
Thur	03/07/2019	Respond to depositor calls	0.20	\$525.00	\$105.00
Fri	03/08/2019	Depositor enquiries, approve reissuance of undelivered cheques	0.80	\$525.00	\$420.00
Mon	03/11/2019	Respond to enquiries from depositors re cheque issuance, prepare report for bi-weekly submission to Tarion, commence requisitioning payments for next cheque run	5.50	\$525.00	\$2,887.50
Tues	03/12/2019	Finalize and issue reports to Tarion and GCNA re claims status, upload Receiver's Certificate #3 to Dropbox, commence preparation of documentation for Certificate #4, lcs with depositors re cheque status	3.80	\$525.00	\$1,995.00
Wed	03/13/2019	Sign and issue cheques to 50 depositors, respond to enquiries from depositors	0.60	\$525.00	\$315.00
Mon	03/18/2019	Dealings with depositors and non-receipt of cheques, arrange for re-issuance and stop payment, prepare Schedule B(iii) for final certificate	2.40	\$525.00	\$1,260.00
Tues	03/19/2019	Depositor refund issues, commence Court Report 3	2.70	\$525.00	\$1,417.50
Wed	03/20/2019	report drafting and deposit cheque issues	3.50	\$525.00	\$1,837.50
Thur	03/21/2019	Court report drafting	3.90	\$525.00	\$2,047.50
Fri	03/22/2019	Review HST status, prepare and file 9 outstanding returns, report drafting	1.70	\$525.00	\$892.50
Mon	03/25/2019	Prepare and issue Receiver's Certificate 4 to dropbox, Final Claims Determination Summary to GCNA and Tarion, cc with L. Hansen and T. Pringle, report drafting	3.20	\$525.00	\$1,680.00
Tues	03/26/2019	report drafting	1.20	\$525.00	\$630.00
Wed	03/27/2019	Court Report drafting and review of related information re Santaguida mortgages, send excerpt report to DSF and TP for review/comment	5.50	\$525.00	\$2,887.50
Thur	03/28/2019	Report drafting, instructions to Rashid to prepare mortgage calculation schedules, review, prepare cash forecast and summary email to TP re Santaguida mortgage claims and strategy for distributions of funds to all remaining creditors, report drafting	4.30	\$525.00	\$2,257.50
Fri	03/29/2019	Review report comments from Oren Chaimovitch and from T. Pringle, report drafting	3.50	\$525.00	\$1,837.50

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Sat	03/30/2019	Report drafting	2.00	\$525.00	\$1,050.00
<b>Deborah Hornbostel (DHO)</b>			<b>239.40</b>		<b>\$125,685.00</b>
<b>Evan McCullagh (EMC)</b>					
Mon	10/01/2018	Site visit.	0.10	\$175.00	\$17.50
Wed	10/03/2018	Site visit, supervise landscaping.	0.50	\$175.00	\$87.50
Thur	10/04/2018	- Draft final billing request for Horizon, draft insurance cancellation form; review DSF invoices, prep CHQ REQ if sale closes.	0.50	\$175.00	\$87.50
Fri	10/05/2018	Discussion with TP re sale closed, discussion with CBRE re invoice, prep CHQ REQs and finalize notices.	0.50	\$175.00	\$87.50
Mon	10/15/2018	- Discussion with Amir from Royal LePage re deposits; review cheques for CBRE and DSF, draft letters and arrange courier.	0.30	\$175.00	\$52.50
Thur	11/01/2018	Discussion with the city of Hamilton re property tax credit, discussion with TP and DH re same; draft release letter and issue to the City.	0.50	\$175.00	\$87.50
Wed	11/07/2018	- Review CHQ for DSF, draft cover letter; arrange courier.	0.30	\$175.00	\$52.50
Thur	11/08/2018	Discussion with Robin St Jean re deposits.	0.10	\$175.00	\$17.50
Wed	11/28/2018	Review CHQ from City; email TP and DH; arrange deposit.	0.30	\$175.00	\$52.50
Thur	11/29/2018	- Discussion with DH re property tax refund; prep CHQ REQ for approval, email to banking.	0.30	\$175.00	\$52.50
Fri	11/30/2018	review DSF invoice, prep CHQ REQ for approval.	0.10	\$175.00	\$17.50
Wed	12/05/2018	Review DSF chq, prep cover letter and arrange courier.	0.10	\$175.00	\$17.50
Thur	01/03/2019	Review email from TP; respond re funds.	0.10	\$175.00	\$17.50
Wed	01/30/2019	Review DSF invoice, prep CHQ REQ.	0.10	\$175.00	\$17.50
Thur	03/28/2019	Review DSF invoice, prep CHQ REQ.	0.10	\$175.00	\$17.50
<b>Evan McCullagh (EMC)</b>			<b>3.90</b>		<b>\$682.50</b>
<b>Eileen Sturge (EST)</b>					
Fri	10/05/2018	Interim invoice and WIP	0.50	\$250.00	\$125.00
<b>Eileen Sturge (EST)</b>			<b>0.50</b>		<b>\$125.00</b>
<b>Frieda Kanaris (FKA)</b>					
Tues	10/02/2018	T/c with unit purchaser.	0.10	\$250.00	\$25.00
Thur	10/04/2018	Review and reply to email from unit purchaser.	0.10	\$250.00	\$25.00
Tues	10/09/2018	T/c and emails with unit purchasers.	0.20	\$250.00	\$50.00
Wed	10/10/2018	Review and respond to emails from unit purchasers.	0.30	\$250.00	\$75.00
Fri	10/12/2018	T/c with unit purchasers.	0.20	\$250.00	\$50.00
Mon	10/15/2018	T/c's with unit purchasers; send emails to Toronto Star and Hamilton Spectator requesting quotes for Ads; review proofs with DH, send email with revisions to ads.	0.90	\$250.00	\$225.00
Tues	10/16/2018	Reviewing several draft ads, send back with revisions; merge initial deposit claims notice to be mailed to unit purchasers, print labels and letters, attend to mailing notices.	3.10	\$250.00	\$775.00
Wed	10/17/2018	Final review of draft ads, emails to place Notice in Toronto Star and Hamilton Spectator on October 23rd and 27th; emails with unit purchasers.	0.60	\$250.00	\$150.00
Fri	10/19/2018	T/c's and emails from unit purchasers; review claims process with DH.	0.70	\$250.00	\$175.00
Mon	10/22/2018	Respond to emails and t/c's from unit purchasers; follow-up email with Toronto Star re ad.	0.40	\$250.00	\$100.00
Tues	10/23/2018	T/c's and emails with unit purchasers.	0.60	\$250.00	\$150.00
Wed	10/24/2018	T/c's and emails with unit purchasers regarding filling out claims forms.	0.80	\$250.00	\$200.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Frieda Kanaris (FKA)</b>					
Thur	10/25/2018	T/c's and emails with unit purchasers; meet with purchasers attending at our office.	1.20	\$250.00	\$300.00
Mon	10/29/2018	T/c's, emails and meeting with unit purchasers.	0.60	\$250.00	\$150.00
Tues	10/30/2018	T/c's, emails and meetings with unit purchasers.	0.90	\$250.00	\$225.00
Wed	10/31/2018	T/c's and emails from unit purchasers.	0.50	\$250.00	\$125.00
Thur	11/01/2018	T/c's and emails from unit purchasers.	0.30	\$250.00	\$75.00
Fri	11/02/2018	T/c's and emails with unit purchasers.	0.40	\$250.00	\$100.00
Mon	11/05/2018	T/c's, emails and meet with unit purchasers; review and admit deposit claims and supporting documents.	3.20	\$250.00	\$800.00
Tues	11/06/2018	T/c's and emails with unit purchasers; review and admit deposit claims, send emails where information is missing.	1.30	\$250.00	\$325.00
Wed	11/07/2018	Emails and t/c's with unit purchasers; review deposit claims.	3.00	\$250.00	\$750.00
Thur	11/08/2018	Review deposit claims.	3.00	\$250.00	\$750.00
Fri	11/09/2018	T/c's and emails with unit purchasers; review deposit claims.	4.00	\$250.00	\$1,000.00
Mon	11/12/2018	Emails and t/c's with unit purchasers; review deposit claims.	2.90	\$250.00	\$725.00
Tues	11/13/2018	Emails, t/c's and meeting with unit purchasers; review	1.50	\$250.00	\$375.00
Wed	11/14/2018	T/c's and emails with unit purchasers; review deposit claims.	2.00	\$250.00	\$500.00
Thur	11/15/2018	T/c's and emails with unit purchasers; review deposit claims; review and requisition payment for Toronto Star and Hamilton Spectator Ads.	2.50	\$250.00	\$625.00
Fri	11/16/2018	T/c's, emails and meeting with unit purchasers; review deposit claims; merge second notice, print letters and labels and attend to mailing.	4.00	\$250.00	\$1,000.00
Mon	11/19/2018	T/c's and emails with unit purchasers; review proofs of claims.	3.70	\$250.00	\$925.00
Tues	11/20/2018	T/c's and emails with unit purchasers; review deposit claims.	2.50	\$250.00	\$625.00
Wed	11/21/2018	T/c's and email with unit purchasers; review deposit claims.	4.20	\$250.00	\$1,050.00
Thur	11/22/2018	T/c's and emails with unit purchasers; review deposit claims.	3.20	\$250.00	\$800.00
Fri	11/23/2018	Meeting with unit purchasers, numerous t/c's and emails; review deposit claims.	4.50	\$250.00	\$1,125.00
Mon	11/26/2018	T/c's, emails and meeting with walk-in unit purchasers; review deposit claims; file claims.	3.70	\$250.00	\$925.00
Tues	11/27/2018	T/c's, emails and meeting with walk-in unit purchasers; review deposit claims.	4.90	\$250.00	\$1,225.00
Wed	11/28/2018	T/c's, emails and meet with walk-ins unit purchasers; review deposit claims.	3.40	\$250.00	\$850.00
Thur	11/29/2018	T/c's, emails and meet with walk-ins unit purchasers; review deposit claims.	1.70	\$250.00	\$425.00
Fri	11/30/2018	T/c's and emails with unit purchasers; review deposit claims; merge letters to be mailed to unit purchasers with proven and non-proven claims, print labels and attend to mailing.	5.30	\$250.00	\$1,325.00
Mon	12/03/2018	T/c's and emails with unit purchasers; review deposit claim forms.	0.70	\$250.00	\$175.00
Tues	12/04/2018	Review deposit claims, emails re missing information.	1.30	\$250.00	\$325.00
Wed	12/05/2018	T/c's and emails with unit purchasers; review deposit claims.	1.20	\$250.00	\$300.00
Thur	12/06/2018	T/c's and emails with unit purchasers; review deposit claims.	1.30	\$250.00	\$325.00
Mon	12/10/2018	Exchange of emails with unit purchaser.	0.40	\$250.00	\$100.00
Tues	12/11/2018	Emails with unit purchasers; review deposit claims.	0.60	\$250.00	\$150.00
Wed	12/12/2018	T/c's and emails with unit purchasers.	0.90	\$250.00	\$225.00
Fri	12/14/2018	Emails and t/c's with unit purchasers; merge Guarantee Company Consent form with unit purchasers information, save pdf form in directory.	3.10	\$250.00	\$775.00
Mon	12/17/2018	T/c and emails with unit purchasers; forward deposit claims and consent to Guarantee company.	1.70	\$250.00	\$425.00



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Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Frieda Kanarls (FKA)</b>					
Tues	12/18/2018	T/c with unit purchasers; email deposit claims to Guarantee company.	1.20	\$250.00	\$300.00
Wed	12/19/2018	T/c with unit purchasers; email deposit claims to Guarantee company.	1.30	\$250.00	\$325.00
Thur	12/20/2018	Submit deposit claims to Guarantee company.	1.30	\$250.00	\$325.00
Fri	12/21/2018	Submit claims to Guarantee Company; save signed consent forms into individual folders.	1.50	\$250.00	\$375.00
Thur	12/27/2018	T/c's and emails with unit purchasers; meet with unit purchaser in our office to review claim; forward Notice requesting quotes from Hamilton Spectator and Toronto Star; forward claims to GCNA.	3.20	\$250.00	\$800.00
Fri	12/28/2018	Forward deposit claims to GCNA; follow-up emails to unit purchasers; exchange of emails with Hamilton Spectator and Toronto Star, proofing Notices, forward to DH for approval.	2.30	\$250.00	\$575.00
Mon	12/31/2018	Exchange of emails and t/c with Robin St. Jean; send email to Hamilton Spectator for Notice of Deposit to appear on January 9, 2019;	0.40	\$250.00	\$100.00
Wed	01/02/2019	Meet with unit purchaser to review their deposit claim.	0.30	\$250.00	\$75.00
Thur	01/03/2019	Review deposit claim received, responding email re missing information; review and save signed consent forms in individual directories; send deposit claims to GCNA.	1.70	\$250.00	\$425.00
Fri	01/04/2019	Review deposit claim and respond to inquiry from GCNA; forward deposit claims to GCNA for review; save signed consent forms into individual folders.	2.60	\$250.00	\$650.00
Mon	01/07/2019	Forward deposit claims to GCNA; review signed consents, save in folders and update schedule.	1.90	\$250.00	\$475.00
Tues	01/08/2019	Review deposit claims, scan and save in required format in individual folders; email deposit claims to GCNA.	3.50	\$250.00	\$875.00
Wed	01/09/2019	T/c and email with unit purchasers; forward deposit claims to GCNA; review signed consent forms, update schedule and save in individual folders.	2.10	\$250.00	\$525.00
Thur	01/10/2019	Exchange of emails with unit purchasers; review deposit claim received, scan and save into folder; forward deposit claims to GCNA; review signed Consent forms and same in directory, update schedule.	2.30	\$250.00	\$575.00
Fri	01/11/2019	Meet with unit purchaser; exchange of emails and t/c with unit purchaser; review and save signed consents, update log; forward deposit claims to GCNA.	2.10	\$250.00	\$525.00
Mon	01/14/2019	Exchange of emails and t/c's with unit purchasers; scan and save deposit claims in folders; forward deposit claims to GCNA; review and saved signed consent forms in folders; discussions with DH re incomplete claims.	3.90	\$250.00	\$975.00
Tues	01/15/2019	Scan and format deposit claims; send deposit claims to GCNA.	1.90	\$250.00	\$475.00
Wed	01/16/2019	Resend missing deposit claim to GCNA; update files with signed consent forms; update log with deposit claims submitted and signed consent forms received; emails with unit purchasers.	0.70	\$250.00	\$175.00
Thur	01/17/2019	Exchange of emails with unit purchasers; review documents received.	0.50	\$250.00	\$125.00
Fri	01/18/2019	Exchange of emails and t/c with unit purchasers; review deposit claims, emails re missing information.	0.70	\$250.00	\$175.00
Mon	01/21/2019	Review deposit claim forms, format and send to GCNA for approval.	0.90	\$250.00	\$225.00
Tues	01/22/2019	Prepare schedule of signed consents not received back from GCNA.	0.60	\$250.00	\$150.00

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Frieda Konaris (FKA)</b>					
Mon	01/28/2019	T/c and emails with unit purchaser; review signed consents, save in folders, update schedule.	0.50	\$250.00	\$125.00
Tues	01/29/2019	Review and format claims, send to GCNA; review signed consents, save in individual folders, update schedule; merge Acknowledgement of Receipt of funds, merge Notice to Purchasers, print labels and attend to mailing to unit purchasers.	5.70	\$250.00	\$1,425.00
Mon	02/04/2019	Review Acknowledgement of Receipt of Funds received, update log, and update folders.	1.60	\$250.00	\$400.00
Tues	02/05/2019	Review signed Acknowledgements, save in folders; respond to emails, t/c's and walk-in.	1.90	\$250.00	\$475.00
Thur	02/07/2019	Respond to t/c's and emails; review signed Acknowledgements, save in individual folders; discussion with DH re sending claims to Tarion.	2.30	\$250.00	\$575.00
Fri	02/08/2019	T/c's and emails with unit purchasers; review Acknowledgements and save in folders.	1.40	\$250.00	\$350.00
Mon	02/11/2019	Review signed Acknowledgements and save in folders; finish saving initial notices in folders; t/c's and emails with unit purchasers.	2.20	\$250.00	\$550.00
Tues	02/12/2019	Review signed Acknowledgements and save in folders.	0.60	\$250.00	\$150.00
Wed	02/13/2019	Review signed Acknowledgements and save in folders; t/c's and emails with unit purchasers.	0.40	\$250.00	\$100.00
Thur	02/14/2019	Review signed Acknowledgements and save in folders.	0.40	\$250.00	\$100.00
Fri	02/15/2019	T/c's and emails with unit purchasers; review signed Acknowledgements and save in folders.	0.50	\$250.00	\$125.00
Tues	02/19/2019	Review signed Acknowledgements and save in folders; t/c's and emails with unit purchasers.	0.70	\$250.00	\$175.00
Wed	02/20/2019	Review signed Acknowledgements and save in folders; emails and t/c's with unit purchasers; print labels and mail cheques; print purchaser identifications for cheques being mailed.	1.20	\$250.00	\$300.00
Thur	02/21/2019	Review signed Acknowledgements and save in folders; emails and t/c's with unit purchasers.	0.60	\$250.00	\$150.00
Fri	02/22/2019	T/c's and emails with unit purchasers; review signed Acknowledgements and save in folders.	0.50	\$250.00	\$125.00
Mon	03/04/2019	Review signed Acknowledgements and save in folders.	0.60	\$250.00	\$150.00
Tues	03/05/2019	Review signed Acknowledgements and save in folders; t/c's and emails with unit purchasers.	0.90	\$250.00	\$225.00
Wed	03/06/2019	Review signed Acknowledgement and save in folder; t/c with unit purchaser.	0.40	\$250.00	\$100.00
Mon	03/11/2019	Review signed Acknowledgement and save in folder; t/c's and emails with unit purchasers re payment.	0.30	\$250.00	\$75.00
Tues	03/12/2019	Review signed Acknowledgement and save in folder; t/c and email from unit purchaser re payment.	0.40	\$250.00	\$100.00
Wed	03/13/2019	T/c's and emails with unit purchasers re payment.	0.40	\$250.00	\$100.00
Thur	03/14/2019	T/c's and emails with unit purchasers re payments.	0.50	\$250.00	\$125.00
Fri	03/15/2019	T/c's and emails with unit purchasers re payments.	0.30	\$250.00	\$75.00
Wed	03/20/2019	T/c with unit purchaser re	0.20	\$250.00	\$50.00
Fri	03/29/2019	Emails and t/c's with unit purchasers re cheques not received.	0.40	\$250.00	\$100.00
Frieda Konaris (FKA)			<b>149.40</b>		<b>\$37,350.00</b>
<b>Harvey S. Lipman (HLI)</b>					
Tues	02/05/2019	To cheque review and sign	0.10	\$525.00	\$52.50
Tues	02/19/2019	To cheque review and sign	0.10	\$525.00	\$52.50
Harvey S. Lipman (HLI)			<b>0.20</b>		<b>\$105.00</b>

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<b>Haran Sivanathan (HSI)</b>					
Fri	10/05/2018	General	1.20	\$100.00	\$120.00
Fri	10/12/2018	General	0.40	\$125.00	\$50.00
Tues	10/16/2018	General	0.20	\$125.00	\$25.00
Fri	11/16/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.40	\$125.00	\$50.00
Fri	02/08/2019	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	1.90	\$125.00	\$237.50
Tues	02/19/2019	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.50	\$125.00	\$62.50
Thur	02/21/2019	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.60	\$125.00	\$75.00
Fri	02/22/2019	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.50	\$125.00	\$62.50
Mon	03/04/2019	General	0.30	\$125.00	\$37.50
Thur	03/07/2019	General	0.20	\$125.00	\$25.00
Wed	03/20/2019	General	0.40	\$125.00	\$50.00
Haran Sivanathan (HSI)			<b>6.60</b>		<b>\$795.00</b>
<b>Inga Friptuleac (IFR)</b>					
Tues	10/09/2018	Issue cheques; Deposit	0.80	\$75.00	\$60.00
Mon	10/15/2018	Issue cheques	0.80	\$75.00	\$60.00
Mon	11/05/2018	Issue cheques	0.40	\$75.00	\$30.00
Mon	11/26/2018	Issue cheque	0.20	\$75.00	\$15.00
Mon	12/03/2018	Issue payment	0.20	\$75.00	\$15.00
Mon	02/04/2019	General	0.40	\$75.00	\$30.00
Mon	02/11/2019	Issue cheque	0.20	\$75.00	\$15.00
Tues	02/19/2019	issue cheque	1.20	\$75.00	\$90.00
Mon	02/25/2019	Issue cheques	1.10	\$75.00	\$82.50
Mon	03/04/2019	Issue payments to creditors, bank reconciliation, request stop cheque at the bank,	5.00	\$75.00	\$375.00
Mon	03/11/2019	Issue payments ; stop payments and reissue cheques	2.80	\$75.00	\$210.00
Tues	03/12/2019	Issue payments ; stop payments and reissue cheques	2.20	\$75.00	\$165.00
Inga Friptuleac (IFR)			<b>15.30</b>		<b>\$1,147.50</b>
<b>Mukul Manchanda (MMA)</b>					
Mon	10/15/2018	Uploaded the motion record returnable October 12, 2018 and the Amended Deposit Claims Procedure Order dated October 12, 2018 to the case website.	0.30	\$375.00	\$112.50
Tues	10/16/2018	Uploaded the claims package on the case website.	0.20	\$375.00	\$75.00
Tues	10/23/2018	Uploaded Further Fresh As Amended Deposit Claims Procedure Order to the website.	0.20	\$375.00	\$75.00
Tues	11/06/2018	Telephone discussion with a creditor regarding submission of proof of claim form along with supporting documents. Explained to the creditor the relevance of requesting a copy of cancelled cheque. The creditor advised that he has requested a copy of the cancelled cheque from TD however due to the mail disruption he may not have it by November 30th. Advised him to file a proof of claim with us along with a letter outlining the issue of the cancelled cheque. Further asked him to send an email to D. Hombostel regarding same.	0.30	\$375.00	\$112.50
Thur	11/29/2018	Uploaded the endorsement of Justice McEwen and Deposit Claims Procedure order to the case website.	0.20	\$375.00	\$75.00

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<b>Mukul Manchanda (MMA)</b>					
Mon	12/03/2018	Uploaded the amended Deposit Claim Package on the case website.	0.20	\$375.00	\$75.00
		<b>Mukul Manchanda (MMA)</b>	<b>1.40</b>		<b>\$525.00</b>
<b>Philip H. Gennis (PGE)</b>					
Thur	10/11/2018	Review and approve payables.	0.20	\$525.00	\$105.00
Thur	10/18/2018	Review and approve payables.	0.20	\$525.00	\$105.00
Mon	11/05/2018	Review and approve payables.	0.20	\$525.00	\$105.00
Fri	11/16/2018	Review and approve payables.	0.10	\$525.00	\$52.50
Mon	12/03/2018	Review and approve payables.	0.10	\$525.00	\$52.50
Tues	02/19/2019	Review and approve payables.	0.50	\$525.00	\$262.50
Tues	03/05/2019	Review and approve quantity of payables.	0.50	\$525.00	\$262.50
		<b>Philip H. Gennis (PGE)</b>	<b>1.80</b>		<b>\$945.00</b>
<b>Rashid Peeroo (RPR)</b>					
Wed	03/27/2019	Prepared statement of Principal & Interest calculations on mortgage	3.00	\$175.00	\$525.00
		<b>Rashid Peeroo (RPR)</b>	<b>3.00</b>		<b>\$525.00</b>
<b>Trevor Pringle (TPR)</b>					
Mon	10/01/2018	correspondence with lawyers re closing; discussions/correspondence re vacant building registration with city; review amended statement of adjustments	0.10	\$525.00	\$52.50
Tues	10/02/2018	correspond/tldw's Nate Pace, CBRE (Jeff Muir, ECOH) re sending ECOH Phase 1&2 reliance letter to lender	0.30	\$525.00	\$157.50
Thur	10/04/2018	correspondence with lawyers, CBRE re closing; review closing documents including statement of adjustments, vendors stat dec, mutual undertaking, vendors undertaking, draft receivers certificate, updated tax certificate; review G/L; tldw David Jackson, lawyer	0.90	\$525.00	\$472.50
Fri	10/05/2018	correspondence with lawyers re closing; tldw David Jackson, lawyer	0.20	\$525.00	\$105.00
Fri	10/05/2018	review and approve payment of CBRE commission invoice; review invoice/wip; correspondence re wire transfer; review and sign correspondence re delivery of keys to purchaser, cancellation of insurance, final utility bill; review and approve payment of Devry Smith Frank LLP legal bills; correspond with Oren Chaimovitch, lawyer	0.70	\$525.00	\$367.50
Wed	10/10/2018	correspondence re DUCA pay-out statement	0.10	\$525.00	\$52.50
Fri	10/12/2018	review G/L; review DUCA pay-out	0.10	\$525.00	\$52.50
Mon	10/15/2018	review and sign correspondence to CBRE & Devry Smith Frank LLP; review and approve payment of repairs/maintenance invoice; review closing documents; review statement of adjustments; review G/L; review property tax adjustments; review Justice Chiappetta Amended Deposit Claims Procedure Order	0.90	\$525.00	\$472.50
Wed	10/17/2018	tldw Lawrence Hansen, lawyer re Santaguida mortgages; review G/L; review A/P listing; review Parcel Register	0.20	\$525.00	\$105.00
Mon	10/22/2018	review deposit claim documentation; review deposits G/L	0.10	\$525.00	\$52.50
Wed	10/24/2018	review Balardo deposit claim	0.10	\$525.00	\$52.50
Fri	10/26/2018	review and approve payment of Devry Smith Frank LLP legal invoice	0.10	\$525.00	\$52.50
Mon	10/29/2018	review and approve chq rq re legal fees	0.10	\$525.00	\$52.50
Tues	10/30/2018	review and approve payment of final utility invoice	0.10	\$525.00	\$52.50
Wed	10/31/2018	correspondence re Santaguida mortgages	0.10	\$525.00	\$52.50

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Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Trevor Pringle (TPR)</b>					
Thur	11/01/2018	discussions/correspondence re property tax refund; review and sign letter to City of Hamilton re property tax refund; review deposit claims newspaper notice; review property tax statement of account from City of Hamilton	0.40	\$525.00	\$210.00
Fri	11/02/2018	correspondence re property tax refund, interest on deposits; review G/L's	0.20	\$525.00	\$105.00
Thur	11/08/2018	review G/L; review deposit trust funds G/L; St. Jean Realty call	0.10	\$525.00	\$52.50
Mon	11/12/2018	correspondence re deposit claims; review G/L's	0.10	\$525.00	\$52.50
Thur	11/15/2018	review CBRE complete marketing/sales package	0.10	\$525.00	\$52.50
Wed	11/21/2018	correspondence re claims bar date extension	0.10	\$525.00	\$52.50
Fri	11/23/2018	correspondence re claims bar date extension; review report to Court	0.10	\$525.00	\$52.50
Tues	11/27/2018	review correspondence re deposit claim extension	0.10	\$525.00	\$52.50
Thur	11/29/2018	review and approve reimbursement of property taxes to purchaser; review Second Further Fresh as Amended Deposit Claims Procedure Order; review G/L's	0.30	\$525.00	\$157.50
Fri	11/30/2018	review and approve payment of Devry Smith Frank LLP invoice	0.10	\$525.00	\$52.50
Thur	12/06/2018	review G/L; review deposit claims trust funds	0.10	\$525.00	\$52.50
Wed	12/12/2018	correspondence re deposit claims; review G/L	0.10	\$525.00	\$52.50
Fri	12/21/2018	correspond with Lawrence Hansen, lawyer re Santaguida mortgages, examinations; review G/L's	0.10	\$525.00	\$52.50
Thur	01/03/2019	correspond with Lawrence Hansen, lawyer	0.10	\$525.00	\$52.50
Fri	01/04/2019	review G/L's; correspond with Lawrence Hansen, lawyer	0.10	\$525.00	\$52.50
Tues	01/29/2019	correspond with Lawrence Hansen, lawyer re Santaguida mortgages	0.10	\$525.00	\$52.50
Wed	01/30/2019	review G/L's; review and approve payment of Devry Smith Frank LLP legal invoice; review Santaguida correspondence; conference call with Lawrence Hansen, lawyer re Santaguida mortgages; correspondence re Taron/claims process	0.40	\$525.00	\$210.00
Thur	01/31/2019	correspondence re Santaguida mortgages	0.10	\$525.00	\$52.50
Wed	02/06/2019	correspondence re Santaguida mortgages	0.10	\$525.00	\$52.50
Thur	02/07/2019	correspondence re deposit claims determination	0.10	\$525.00	\$52.50
Fri	02/08/2019	correspondence re Santaguida mortgages	0.10	\$525.00	\$52.50
Mon	02/11/2019	review financial records re Santaguida mortgages; conference call with Lawrence Hansen & Oren Chaimovitch, lawyers re Santaguida mortgages	0.40	\$525.00	\$210.00
Wed	02/20/2019	review G/L; correspond with Lawrence Hansen, lawyer	0.10	\$525.00	\$52.50
Tues	02/26/2019	review deposit funds G/L; conference call with Lawrence Hansen, lawyer re Santaguida mortgages	0.40	\$525.00	\$210.00
Thur	02/28/2019	correspondence re creditors, deposit funds; conference call with Lawrence Hansen, lawyer re Court attendance; review Taron bond	0.40	\$525.00	\$210.00
Fri	03/01/2019	correspondence re court, deposit claims; review Justice Penny endorsement	0.10	\$525.00	\$52.50
Mon	03/25/2019	review deposit claims summary; review G/L; conference call with Lawrence Hansen, lawyer re court date	0.40	\$525.00	\$210.00
Wed	03/27/2019	discussions/correspondence re draft report to Court	0.20	\$525.00	\$105.00
Thur	03/28/2019	review and approve payment of Devry Smith Frank LLP invoice	0.10	\$525.00	\$52.50
Fri	03/29/2019	correspondence re Santaguida mortgages; review funds projection	0.20	\$525.00	\$105.00

Trevor Pringle (TPR) 9.40

\$4,935.00

Total for File ID AA2203: 543.00

\$209,292.50

## Filters Used:

- Time Entry Date: 1/01/70 to 3/31/19
- File ID: AA2203; to AA2203;
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Grand Total:			543.00		\$209,292.50

## Filters Used:

- Time Entry Date: 1/01/70 to 9/30/19
- File ID: AA2203: to AA2203:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Mon	04/01/2019	Approve reissuance of 2 deposit claim cheques, emails to both claimants to seek instructions on issuance of cheques, tc and further emails from Justin Coddington re his cheque, unsecured creditor analysis	1.80	\$525.00	\$945.00
Tues	04/02/2019	Review MLS interest calculation schedule and amend thereto, email to L.Hansen re outstanding information for the report, report revisions/drafting	4.40	\$525.00	\$2,310.00
Wed	04/03/2019	Prepare summary of trust funds, interest etc for L.Hansen, tc with him to discuss same and o/s issues re Tarion and Guarantee Co., email to Oren Chaimovitch re MLS security opinion and to request opinion on Guarantee Co.	2.50	\$525.00	\$1,312.50
Thur	04/04/2019	Conference call with TP, L. Hansen, Adam Slavens and Alex MacFarlane, report drafting	3.50	\$525.00	\$1,837.50
Fri	04/05/2019	Further requests for reissuance of Deposit Cheques never received, review info from Alex MacFarlane re Tarion charges and security, email to L.Hansen re GCNA legal fee coverage, prepare SRDs and report amendments, drafting of fee affidavit etc	4.80	\$525.00	\$2,520.00
Mon	04/08/2019	Review and approve invoice, requisition payment, update SRD, prepare and execute affidavit of fees, review and approve FK's summary of outstanding photocopy and postage charges and approve cheque requisition, review email from L.Hansen re coverage of Tarion and SR Law fees and disbursements and applicability of coverage under GCNA's security, review files and emails to search for SR Law outstanding invoice info, finalize draft report and circulate to TP for review	5.70	\$525.00	\$2,992.50
Tues	04/09/2019	Issue draft report to L. Hansen and O. Chaimovitch for review, respond to solicitor for Deposit Claimant	0.20	\$525.00	\$105.00
Wed	04/10/2019	Review and respond to email from Adam Slavens re Tarion issues and concerns, review detailed reports filed in dropbox to verify that all info claimed as missing by Tarion was posted, provide confirmation to Adam Slavens and provide details of where to locate all requested info, review and address report issues raised by L. Hansen and O. Chaimovitch, tc with L. Hansen to discuss o/s issues, email with Alex MacFarlane re o/s GCNA info needed for report, review general ledger info re MLS and Santerra accounts	5.30	\$525.00	\$2,782.50
Thur	04/11/2019	Email to Oren Chaimovitch to request security opinions, work on compiling appendices for the court report, respond to emails from Alex MacFarlane and Danielle Peck	3.80	\$525.00	\$1,995.00
Fri	04/12/2019	TC with Lawrence Hansen to discuss outstanding issues, review revised security opinion from Oren Chaimovitch on GCNA, prepare funds projections and report amendments, send updated report to Lawrence	2.00	\$525.00	\$1,050.00
Mon	04/15/2019	Review proposed report changes by L. Hansen and make further report amendments, circulated revised draft, prepare all appendices to the report in pdf, final review and issuance of report, uploading of appendices into Dropbox	7.50	\$525.00	\$3,937.50
Tues	04/16/2019	Review and authorize report amendments	0.30	\$525.00	\$157.50
Wed	04/17/2019	Review Tarion's proposed order for reserve, tc from L.Hansen re Tarion's proposed reserve amount and terms, review sample APs to determine outside occupancy dates, revise and reissue Receiver's Report to implement changes due to reserve terms of Tarion	1.50	\$525.00	\$787.50
Mon	04/22/2019	Download and review of motion record, respond to Carmen Yuen request for original copy of report	0.30	\$525.00	\$157.50
Tues	04/23/2019	Prepare original report and courier it to DSF for court	0.30	\$525.00	\$157.50

## Filters Used:

Time Entry Date: 1/01/70 to 9/30/19  
 File ID: AA2203: to AA2203:  
 Time Entry Bill Status: Un-Billed to Un-Billed  
 Time Entry Bill Status: Un-Billed to Un-Billed

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornboslel (DHO)</b>					
Wed	04/24/2019	Review and file time charges of T. Wishart GCNA received via email from Alex MacFarlane, review correspondence from Deposit Claimant who did not receive March 13th cheque, approve reissuance, file final security opinions, review and file stack of documents, instructions to RP to prepare reports from Quickbooks, discussion with TP re filing of corporate tax returns and potential liability	0.90	\$525.00	\$472.50
Thur	04/25/2019	Review and provide comments on the draft court order, reconcile GCNA claimed costs with L. Hansen, email to Tara Wishart to clarify costs, review quickbooks information and gather information for preparation of outstanding corporate tax returns, meeting with MM with respect to preparation of tax returns, tc to L. Hansen to discuss implications of tax liability	3.70	\$525.00	\$1,942.50
Fri	04/26/2019	Investigation into treatment of corporate tax liability of the Receiver	0.80	\$525.00	\$420.00
Sat	04/27/2019	Provide information to MM wrt preparation of tax returns for 2017 and 2018	0.90	\$525.00	\$472.50
Sun	04/28/2019	Provide information to MM wrt preparation of tax returns for 2019, review draft returns for 2017, 2018 and 2019, provide updates to TP and L. Hansen	1.50	\$525.00	\$787.50
Mon	04/29/2019	Review various emails from L.Hansen re B. Moldaver, A.Slavens and Tarion position, A.MacFarlane abd his legal bills, discuss financial statements and draft tax returns with MM, obtain general ledger accounts payable for adjustments to tax filings and financial statements, update to L. Hansen on expected revised tax liability, tc with him to discuss today's issues and his upcoming cc with Moldaver, MacFarlane and Slavens and ramifications to court hearing, summarize ML Santaguida documentation deficiencies for L. Hansen to provide to B. Moldaver and verify date of receipt of financial records and findings re Santerra liability, update tc from L. Hansen re his conference call with Moldaver and Slavens, detailed review of financial statement working papers and tracing of various transactions, review accounts payable reversals with MM and request updating and new draft 2019 tax return, confirmation with D. Battiston as to lack of turnover of supporting financial documentation wrt general ledger entries, email to L Hansen to advise of requirement for supporting records	3.80	\$525.00	\$1,995.00
Tues	04/30/2019	Update from L. Hansen re Court attendance and meeting with A.Slavens and B.Moldaver, discuss missing records to support tax filings, commence supplementary court report	2.40	\$525.00	\$1,260.00
Wed	05/01/2019	review and approve accounts payable, review email from L. Hansen and respond, vm to Tara Wishart re GCNA charges, court report editing	0.60	\$525.00	\$315.00
Thur	05/02/2019	Review and approve final working papers and draft tax returns for filing	0.50	\$525.00	\$262.50
Fri	05/03/2019	Email exchange with L. Hansen re status of GCNA and Tarion outstanding responses, update on filing of tax returns and liability, research Carswell re corporate tax liability implications	1.00	\$525.00	\$525.00
Mon	05/06/2019	TC with Brian Webb of CRA re corporate tax liability, review email from Adam.Slavens re Tarion decision on cash collateral, tc with L Hansen to discuss that and other issues, tc from Brian Webb re his conversation with Diane Winters of Justice, review and prepare GL reports on costs of real estate development, email to L. Hansen to summarize required information for tax purposes, review and approve draft letter to B. Moldaver, update court report re Tarion portion	2.50	\$525.00	\$1,312.50



## Filters Used:

- Time Entry Date: 1/01/70 to 9/30/19
- File ID: AA2203: to AA2203:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Tues	05/07/2019	Draft supplementary report, email to TP for review	3.20	\$525.00	\$1,680.00
Wed	05/08/2019	Discussion with TP on draft report and CRA liability status, lc with L. Hansen re Tarion reserve request and GCNA status, draft report amendments, forward draft report to L. Hansen for review	1.80	\$525.00	\$945.00
Thur	05/09/2019	Review of proposed amendments of Supplementary Court Report from L. Hansen, discussion with him on issues, receipt of email from A. MacFarlane, respond to him, review and respond to emails from TP re income tax obligations and implications, report amendments and re-circulate updated draft, execute signing page and arrange delivery to L. Hansen for service tomorrow	3.40	\$525.00	\$1,785.00
Fri	05/10/2019	Review BLG invoices and summarize, update supplementary report, prepare required appendices, lc with L. Hansen, finalize and issue to DSF, prepare and file 2 HST returns	2.30	\$525.00	\$1,207.50
Tues	05/14/2019	Review CRA website re status of corp tax filings, advise TP and L. Hansen of processing of 2017 and 2018 returns, review email from Melvin Luna requesting tax filing info, review email from B. Moldaver to L. Hansen re same and other info, email to L. Hansen, lc with him to discuss provision of info, download shot of CRA 2016 shareholder filing info, provide various Quickbooks pdfs and Receiver's working papers to L. Hansen to provide to B. Moldaver, review and amend draft email to be sent to him from L. Hansen	0.90	\$525.00	\$472.50
Wed	05/15/2019	Review the NOAs re 2017 and 2018 corporate tax filings and HST returns	0.40	\$525.00	\$210.00
Thur	05/16/2019	Review and approve bill payments	0.10	\$525.00	\$52.50
Tues	05/21/2019	Email from Melvin Luna re books and records of debtor	0.10	\$525.00	\$52.50
Wed	05/22/2019	Emails with Melvin Luna to make arrangement for record review/retrieval	0.20	\$525.00	\$105.00
Fri	05/24/2019	Respond to email from Melvin Luna, review email from L. Hansen/B. Moldaver re delay in Moldaver's responding material, prepare for meeting with M. Luna	0.50	\$525.00	\$262.50
Mon	05/27/2019	Attend at office of Melvin Luna to retrieve records and discuss accounting issues, review responding motion recor (Affidavit of Louie Santaguida)	2.60	\$525.00	\$1,365.00
Tues	05/28/2019	Review documents obtained from Melvin Luna, cc with T. Pringle and L. Hansen, email to Melvin Luna to request further information, review L. Santaguida and commence drafting responding report, lc with L. Hansen re his calls with counsels for GCNA and Tarion and discussion on Receiver's responding report	5.40	\$525.00	\$2,835.00
Wed	05/29/2019	Drafting of responding court report	5.80	\$525.00	\$3,045.00
Thur	05/30/2019	Review email from L. Hansen re court report and calls with lawyers, circulate draft report for comments, update from Evan McCullough re tc from Bell Cda re unpaid account, discussion with TP re distribution approach and report issues	0.60	\$525.00	\$315.00
Fri	05/31/2019	Review and respond to email from Melvin Luna, review suggested changes to supplementary report from Oren and Lawrence of DSF, prepare amended report and circulate, review draft factum and provide comments to L. Hansen, lc with him and Carmen wrt to required report/factum amendments, finalize and issue report	3.80	\$525.00	\$1,995.00

## Filters Used:

- Time Entry Date: 1/01/70 to 9/30/19
- File ID: AA2203: to AA2203:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Tues	06/04/2019	Review email from L. Hansen summarizing issues from his conversation with Brett Moldavor, respond to accusations and forthcoming affidavit of Melvin Luna assertions, review email from Melvin Luna re SBD allocation, email to him to clarify his information re 2017 and 2018 as no allocation provided, discussion with MM re handling of amendments required wrt shareholder information on tax returns, change in control etc., instructions to Rashid P. re reviewing capitalized costs of development and tracing to invoices, tc with L. Hansen re outstanding issues and his tc with Moldaver, review all correspondence re Tarion Bond to confirm lack of notice of reduction, review factum of Adam Slaven and draft order for claims process and provide comments to L. Hansen, arrange for website postings of recent reports, motion record, factum etc.	4.20	\$525.00	\$2,205.00
Wed	06/05/2019	Email from Alex MacFarlane re Tarion's pending bond reduction, review and comment on draft cash collateral order, tc from L. Hansen to review issues for court tomorrow, receipt and review of minute book, tcs to CRA to request 2010-2016 full tax returns, ascertain best method of handling shareholder info correction, receipt and review of affidavit of Songa Zigic, review various emails between lawyers, respond to Alex MacFarlane re Tara Wishart time analysis, review email from B. Moldaver re settlement offer, discuss with L. Hansen, review his responding email	2.50	\$525.00	\$1,312.50
Thur	06/06/2019	Attend at court for motion, review work to date on verification of capitalized land development costs with Rashid, instructions to him re creditors for claims process, review and file orders electronically and arrange for posting to website, email update to TP re hearing	5.80	\$525.00	\$3,045.00
Fri	06/07/2019	Review email from Adam Slavens, prepare cheque requisition for Tarion cash collateral and cover letter, prepare cheque requisitions for payment to CRA and other expenses, review email from Alex MacFarlane re bond premium reduction, email to Lawrence regarding issues wrt calculation of bond premium, reconcile deposit claim trust account, post final interest, requisition transfer of funds to general account, prepare newspaper ad and email to FK for placement, prepare letter to usc for mailing, prepare notice and claim form for website posting and provide instructions to Hinna for posting, execute cheque for transfer of funds	3.60	\$525.00	\$1,890.00
Mon	06/10/2019	attend to issuance of payment to Tarion via courier	0.20	\$525.00	\$105.00
Tues	06/11/2019	Review email from Lin re incidents involving Tina Clemens, draft warning letter to Tina, review inspection report of June 4 from Ross Leonard, email to Lin re o/s issue to correct	1.20	\$525.00	\$630.00
Wed	06/12/2019	Supervise issuance of deposit claims process to unsecured creditors	0.40	\$525.00	\$210.00
Thur	06/13/2019	Filing of HST return for May'19 and large stack of documents	0.70	\$525.00	\$367.50
Fri	06/14/2019	Review email from Melvin Luna, finalize Associated CCPC schedule and letter to CRA and send via fax to CRA Sudbury TSO	0.60	\$525.00	\$315.00
Mon	06/17/2019	Conference call with L. Hansen and T. Pringle re tolling agreement for Santerra, update on claims process, approve final draft of newspaper ad, email to B. Moldaver to update him on claims process, CRA submission and provide copy of claim form	0.50	\$525.00	\$262.50
Wed	06/19/2019	Receipt of information from Alex MacFarlane re cancellation of bond, prepare cheque requisition with excel schedule and all required documentation pending receipt of final BLG redacted invoice, circulate final distribution amount to L. Hansen and A. MacFarlane	1.10	\$525.00	\$577.50

## Filters Used:

- Time Entry Date: 1/01/70 to 9/30/19
- File ID: AA2203: to AA2203:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Mon	06/24/2019	Receipt and review of final BLG invoice, complete and submit cheque requisition for GCNA payment	0.30	\$525.00	\$157.50
Tues	06/25/2019	Prespare SRD and 246(2) report and submit to OSB, tc from CRA re POC for corporate tax and audit of 2016/2017 HST returns, Review and approve accounts payable, review email and draft tolling agreement from L. Hansen and respond	1.60	\$525.00	\$840.00
Wed	06/26/2019	Prepare cover letter to GCNA for delivery of final payment	0.40	\$525.00	\$210.00
Fri	06/28/2019	Receipt and review of claim from CRA, review online account to ascertain HST set-off amount, cancel and reissue cheque pursuant to POC amount (net of set-off) prepare covering letter for remittance to CRA, review of further correspondence received from CRA, tc from Joelle of CRA Business Number Section re updating of records, email to TP to advise of o/s CRA issues	1.80	\$525.00	\$945.00
Tues	07/02/2019	Instructions to MM regarding the refiling of the corporate tax returns, tc from Tara Wishart, review cheque requisition and respond by email on the detailed calculation of the bond premium	0.50	\$525.00	\$262.50
Wed	07/03/2019	Review and enter proofs of claim of unsecured creditors	0.60	\$525.00	\$315.00
Thur	07/04/2019	Search all records for SIN # of Luigi Santaguida for tax return amendments, email to Melvin Luna to request same	0.40	\$525.00	\$210.00
Fri	07/05/2019	Receive and forward SIN No. of L. Santaguida	0.10	\$525.00	\$52.50
Fri	07/12/2019	Review and respond to email from L. Hansen re tolling agreement	0.10	\$525.00	\$52.50
Wed	07/17/2019	Review draft Statement of Claim against Santerra and approve release, review unsecured claims filed to date and report status to TP and L. Hansen, draft Second Notice to unsecured creditors and circulate for review, research addresses previously used for unsecured creditors and arrange for updates to addresses in Ascend and for the mailing of the Second Notice, approve release thereof	1.70	\$525.00	\$892.50
Mon	07/22/2019	Receipt and review of claim from Kaiser Lachance Communications, email to Joyce Fergusson of the company to dispute one attached invoice	0.50	\$525.00	\$262.50
Mon	07/29/2019	Review email exchange between B. Moldaver and L. Hansen re Santerra and tolling agreement	0.10	\$525.00	\$52.50
Mon	08/12/2019	Email to L. Hansen re unsecured creditor process	0.10	\$525.00	\$52.50
Tues	08/13/2019	Review and enter claims, email to Melissa Hamilton of GSP Group, vm to L. Hansen	0.90	\$525.00	\$472.50
Wed	08/14/2019	Review claim of McCallum Architects, search emails re McCallum history and debtor's hard copy records, also review paid invoices of GSP Group per debtor and via McCallum, email claims and findings to L. Hansen for discussion of issues, review his responding email, send email to Heather G. at McCallum to request info on the GSP invoices and email to Melissa Hamilton to request further supporting documentation, review additional information received from Ruth Toskas re McCallum claim	2.00	\$525.00	\$1,050.00
Thur	08/15/2019	Review all claims to date, calculate interest charge re McCallum claim, review email from Heather Gordon of McCallum re GSP claim, update Ascend claims register, request redacted invoices from Adam Slavens re Tation claim, summary email to L. Hansen re current claims status and issues, vm and tc to David Spencer of SRLaw	2.80	\$525.00	\$1,470.00

## Filters Used:

- Time Entry Date: 1/01/70 to 9/30/19
- File ID: AA2203: to AA2203:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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**File Name (ID): 2203284 Ontario Inc. (AA2203:)**

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Deborah Hornbostel (DHO)</b>					
Fri	08/16/2019	Review email from L. Hansen re claim issues to date, email to McCallum team re interest calculation issue on POC, review and summarize invoices received from A. Slavens of Torsys re Tarion claim, review email from L. Hansen including emails from B. Moldaver, verify website posting for unsecured creditors and respond to L. Hansen, verify electronic claim submissions lodged, check office mail for claim submissions, review previous correspondence from B. Moldaver wrt unsecured claims	1.70	\$525.00	\$892.50
Mon	08/19/2019	Tel. Call with L. Hansen re email from B. Moldaver and court report and scheduling	0.30	\$525.00	\$157.50
Tues	08/20/2019	Review affidavits of mailing re USC process, locate email to B. Moldaver advising on L. Saritaguia claim and providing claim form, forward to L. Hansen, review and respond to Shene Harris re McCallum amended POC, tc to Melissa Hamilton of GSP Group Inc. to discuss claim submission and additional documentation available	0.90	\$525.00	\$472.50
Wed	08/21/2019	Review further documentation submitted by GSP Group, pdf claim submissions and email all to L. Hansen in response to request from B. Moldaver along with explanation updates on claims, review responding email from L. Hansen	1.50	\$525.00	\$787.50
Thur	08/22/2019	Prepare current SRD and send to L. Hansen per request from B. Moldaver	0.90	\$525.00	\$472.50
Mon	08/26/2019	Receipt and review of McCallum amended claim, forward to L. Hansen	0.20	\$525.00	\$105.00
Wed	08/28/2019	Court report 4 drafting	2.00	\$525.00	\$1,050.00
Thur	08/29/2019	Report drafting, review affidavits of mailing, investigation into mailing of claim form to Bell Cda, email to FK to contact Bell Cda for claim submission,	2.20	\$525.00	\$1,155.00
Fri	08/30/2019	Report drafting	2.10	\$525.00	\$1,102.50
Wed	09/04/2019	Report drafting	2.50	\$525.00	\$1,312.50
Thur	09/05/2019	Report drafting	0.50	\$525.00	\$262.50
Tues	09/10/2019	Discussion with L. Hansen re court report and timing for hearing and issuance of report	0.30	\$525.00	\$157.50
Wed	09/11/2019	Review email from L. Hansen, tc with him to discuss	0.30	\$525.00	\$157.50
Thur	09/12/2019	Drafting of 4th report of the Receiver	2.20	\$525.00	\$1,155.00
Fri	09/13/2019	Finalize first draft of court report and circulate for comments to L. Hanson and T. Pringle	2.50	\$525.00	\$1,312.50
Tues	09/17/2019	Review draft reports comments from LH, tc with TP re request from Hue's solicitor for documentation regarding deposits paid, review banking records and supply info, tc with L. Hansen re report and go forward plan, prepare forecasted R&D with proper fee status, receipt of Bell Cda claim to June 2019, tc to request revision to date of receivership, receipt of amended claim, update and forward revision forecast, review and approve LH draft letter to Moldaver	1.80	\$525.00	\$945.00
Wed	09/25/2019	Review correspondence from Brett Moldaver disputing Receiver's approach, tc with L. Hansen to discuss, review draft responding letter of L. Hansen and provide comment, enter Bell Cda claim in Ascend and forward to L. Hansen	1.10	\$525.00	\$577.50
Thur	09/26/2019	Update from L. Hansen re 9:30 attendance	0.10	\$525.00	\$52.50
Fri	09/27/2019	Discussion with L. Hansen re claims and other issues raised by B. Moldaver	0.30	\$525.00	\$157.50
<b>Deborah Hornbostel (DHO)</b>			<b>151.70</b>		<b>\$79,642.50</b>
<b>Evan McCullagh (EMC)</b>					

## Filters Used:

- Time Entry Date: 1/01/70 to 9/30/19
- File ID: AA2203: to AA2203:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

## MSGG - Detailed Time Dockets

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Evan McCullagh (EMC)</b>					
Fri	04/05/2019	Draft cover letter, arrange courier re legal fees.	0.10	\$175.00	\$17.50
		<b>Evan McCullagh (EMC)</b>	<b>0.10</b>		<b>\$17.50</b>
<b>Eileen Sturge (EST)</b>					
Mon	04/08/2019	Interim WIP and invoice to March 31, 2019	0.50	\$250.00	\$125.00
		<b>Eileen Sturge (EST)</b>	<b>0.50</b>		<b>\$125.00</b>
<b>Frieda Kanaris (FKA)</b>					
Tues	04/02/2019	Exchange of emails with unit purchasers re payment not received.	0.20	\$250.00	\$50.00
Wed	04/03/2019	Exchange of emails with unit purchasers re payment not received.	0.40	\$250.00	\$100.00
Thur	04/04/2019	Exchange of emails with unit purchasers re picking up replacement cheque.	0.30	\$250.00	\$75.00
Fri	04/05/2019	Exchange of emails with counsel for unit purchasers re payments.	0.30	\$250.00	\$75.00
Mon	04/08/2019	Prepare schedule of postage and photocopies re mailings to unit purchasers.	0.70	\$250.00	\$175.00
Wed	04/24/2019	T/c and emails with unit purchaser re cheque not received.	0.30	\$250.00	\$75.00
Mon	06/10/2019	Request quotations from Toronto Sun and Toronto Star.	0.40	\$250.00	\$100.00
Thur	06/13/2019	Review Ad proof, email re changes.	0.30	\$250.00	\$75.00
Fri	06/14/2019	T/c from creditor.	0.10	\$250.00	\$25.00
Mon	06/17/2019	Emails with Toronto Star re Ad.	0.30	\$250.00	\$75.00
Wed	06/19/2019	Requisition payment for Ad appearing in Toronto Star; l/c with creditor; review and admit proofs of claim.	0.60	\$250.00	\$150.00
Wed	07/17/2019	Assist with second mailing to creditors; prepare Affidavits of mailing.	0.50	\$250.00	\$125.00
Tues	09/17/2019	T/c's and emails with Bell Canada re filing claim.	0.20	\$250.00	\$50.00
Wed	09/18/2019	Prepare invoice for reimbursement of expenses in Billquick.	0.30	\$250.00	\$75.00
		<b>Frieda Kanaris (FKA)</b>	<b>4.90</b>		<b>\$1,225.00</b>
<b>Haran Sivanathan (HSI)</b>					
Tues	04/02/2019		0.40	\$125.00	\$50.00
Thur	04/04/2019		0.40	\$125.00	\$50.00
Tues	04/09/2019		0.20	\$125.00	\$25.00
Thur	04/11/2019		0.30	\$125.00	\$37.50
Thur	04/18/2019		0.30	\$125.00	\$37.50
Fri	05/03/2019	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.30	\$125.00	\$37.50
Fri	06/07/2019	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.50	\$125.00	\$62.50
Wed	06/12/2019	Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.70	\$125.00	\$87.50
Thur	08/01/2019	Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.20	\$125.00	\$25.00
		<b>Haran Sivanathan (HSI)</b>	<b>3.30</b>		<b>\$412.50</b>
<b>Inga Friptuleac (IFR)</b>					
Mon	04/01/2019	Issue cheques, Deposit	1.00	\$75.00	\$75.00
Mon	04/08/2019	Collapse GIC; Issue cheque	0.40	\$75.00	\$30.00
Mon	04/15/2019	Issue cheque	0.20	\$75.00	\$15.00
Tues	04/23/2019	Stop payment and reissue cheque	0.40	\$75.00	\$30.00
Mon	04/29/2019	Issue cheque	0.20	\$75.00	\$15.00
Mon	05/27/2019	Deposit	0.20	\$75.00	\$15.00
Mon	06/24/2019	Redeem GIC; Issue cheques	1.00	\$75.00	\$75.00

## Filters Used:

Time Entry Date: 1/01/70 to 9/30/19  
 File ID: AA2203: to AA2203:  
 Time Entry Bill Status: Un-Billed to Un-Billed  
 Time Entry Bill Status: Un-Billed to Un-Billed

## MSGG - Detailed Time Dockets

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Inga Friptuleac (IFR)</b>					
Tues	07/16/2019	Issue cheque	0.20	\$75.00	\$15.00
Tues	09/24/2019	Issue cheque	0.20	\$75.00	\$15.00
<b>Inga Friptuleac (IFR)</b>			<b>3.80</b>		<b>\$285.00</b>
<b>Mukul Manchanda (MMA)</b>					
Thur	04/25/2019	Discussion with D. Hornbostel regarding filing corporate tax returns of the estate for 2017, 2018 and 2019. Extracted the financial information.	1.30	\$375.00	\$487.50
Fri	04/26/2019	Review of the financial information related to fiscal 2017 and started preparing a reconciliation for same. Receipt and review of multiple emails containing additional information required to prepare the tax returns.	2.50	\$375.00	\$937.50
Sat	04/27/2019	Prepared 2017 draft tax return and emailed same to D. Hornbostel. Prepared adjusted balance sheet and profit and loss for fiscal 2018 and emailed same to D. Hornbostel. Multiple email exchanges with D. Hornbostel regarding the reconciliation.	8.00	\$375.00	\$3,000.00
Sun	04/28/2019	Prepared balance sheet and profit and loss for fiscal 2019 and emailed same to D. Hornbostel. Multiple email exchanges with D. Hornbostel regarding the reconciliation and balance sheet and profit and loss. Telephone call with D. Hornbostel regarding amounts outstanding to GCNA and the treatment of same for tax purposes. Discussion regarding the interest earned on the deposit from customers and treatment for same. Prepared draft 2018 and 2019 tax returns and emailed same to D. Hornbostel. Email exchanges with D. Hornbostel regarding the shareholder information on the tax returns.	8.00	\$375.00	\$3,000.00
Mon	04/29/2019	Review of the working papers related to the 2017, 2018 and 2019 tax returns. Discussion with D. Hornbostel regarding the AP. Agreed that journal entries are required in order to properly record the payables.	0.50	\$375.00	\$187.50
Wed	05/01/2019	Revised the working papers of 2018 to reflect the HST refund properly. Revised the 2019 working papers to properly record the accounts payable. Revised the 2018 and 2019 tax returns accordingly. Sent an email to D. Hornbostel providing her with working papers and draft returns.	1.50	\$375.00	\$562.50
Thur	05/02/2019	Finalized tax returns. Inserted disclaimer on the tax returns and filed the returns with CRA.	0.50	\$375.00	\$187.50
Tues	07/02/2019	Receipt and review of an email from D. Hornbostel containing the information related to the associated companies and allocation of small business limit. Discussion regarding filing amended returns.	0.50	\$375.00	\$187.50
Thur	07/04/2019	Prepared amended 2017 return containing information related to the associated companies and correct information of the shareholder.	0.80	\$375.00	\$300.00
Fri	07/05/2019	Receipt and review of an email from D. Hornbostel containing the shareholder information.	0.10	\$375.00	\$37.50
Wed	07/17/2019	Revised the returns and mailed same to CRA with updated shareholder information and associated companies.	1.20	\$375.00	\$450.00
<b>Mukul Manchanda (MMA)</b>			<b>24.90</b>		<b>\$9,337.50</b>
<b>Philip H. Gennis (PGE)</b>					
Mon	04/15/2019	Review and approve payable.	0.10	\$525.00	\$52.50
Tues	07/16/2019	Review and approve payables.	0.10	\$525.00	\$52.50
Wed	09/25/2019	Review and approve payables.	0.25	\$525.00	\$131.25
<b>Philip H. Gennis (PGE)</b>			<b>0.45</b>		<b>\$236.25</b>

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Time Entry Date: 1/01/70 to 9/30/19  
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## MSGG - Detailed Time Dockets

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## File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Rashid Peeroo (RPR)</b>					
Thur	04/25/2019	Compiled financial statements for all available years	0.70	\$175.00	\$122.50
Mon	04/29/2019	Printed AP aging report from company accounting software	0.10	\$175.00	\$17.50
Tues	06/04/2019	Examined and accounted for the balance that makes up the GL development account. Documented and compiled detailed listing of expenses that created the balance.	2.20	\$175.00	\$385.00
Thur	06/06/2019	Examined and accounted for the balance that makes up the GL development account. Documented and compiled detailed listing of expenses that created the balance. Scanned documents relating to the expenses.	3.70	\$175.00	\$647.50
Fri	06/07/2019	Examined and accounted for the balance that makes up the GL development account. Documented and compiled detailed listing of expenses that created the balance. Includes creation of unsecured creditor list with addresses.	2.00	\$175.00	\$350.00
Tues	06/11/2019	Documented and finalized the total costs that sit in the development account for 2203-R. utilized quickbooks to extract information and photocopied all backup documentation necessary.	1.50	\$175.00	\$262.50
Wed	06/12/2019	Compiled list of unsecured creditors and determined appropriate creditors to mail out correspondences. Printed and mailed out letters.	1.00	\$175.00	\$175.00
Wed	07/17/2019	Merging of labels for second notice to unsecured creditor. Includes printing of second notice letter, merging of letter and mailing of the documents.	0.80	\$175.00	\$140.00
<b>Rashid Peeroo (RPR)</b>			<b>12.00</b>		<b>\$2,100.00</b>
<b>Trevor Pringle (TPR)</b>					
Tues	04/02/2019	review legal opinion re Santaguida mortgages; review G/L's; review books and records; review PPSA registrations	0.90	\$525.00	\$472.50
Thur	04/04/2019	conference call with Lawrence Hansen, Alex MacFarlane & Adam Slavens, lawyers re Tarion, GCNA issues; correspondence re Tarion, GCNA bond	0.50	\$525.00	\$262.50
Fri	04/05/2019	review GCNA bond premium invoices; review and sign correspondence	0.10	\$525.00	\$52.50
Mon	04/08/2019	correspondence re GCNA indemnity agreement, Tarion Bond	0.10	\$525.00	\$52.50
Tues	04/09/2019	review draft report to Court	0.10	\$525.00	\$52.50
Wed	04/10/2019	review amended draft report to Court; correspondence re Tarion Bond; review G/L	0.30	\$525.00	\$157.50
Thur	04/11/2019	review security opinion re GCNA charge	0.10	\$525.00	\$52.50
Fri	04/12/2019	correspondence re GCNA security opinion; review draft report (v3)	0.10	\$525.00	\$52.50
Tues	04/16/2019	review independent legal opinions; review amendments to report to Court; review G/L's; review Tarion draft cash collateral order; correspond with Lawrence Hansen, lawyer	0.50	\$525.00	\$262.50
Wed	04/17/2019	correspond with Lawrence Hansen, lawyer; conference call with Lawrence Hansen, Adam Slavens & Alex MacFarlane, lawyers re Tarion cash collateral order	0.40	\$525.00	\$210.00
Mon	04/22/2019	review Motion Record of the Receiver	0.10	\$525.00	\$52.50
Wed	04/24/2019	review GCNA admin fees schedule; review G/L; discussions re corporate tax return; correspond with Lawrence Hansen, lawyer	0.30	\$525.00	\$157.50
Thur	04/25/2019	review draft order; correspond with Lawrence Hansen, lawyer	0.10	\$525.00	\$52.50
Mon	04/29/2019	correspondence re adjournment of Court date; review draft corporate tax returns; correspond with Lawrence Hansen, lawyer	0.10	\$525.00	\$52.50
Tues	04/30/2019	review and approve payment of Devry Smith legal invoice	0.10	\$525.00	\$52.50
Fri	05/03/2019	review and sign letter to Devry Smith LLP; correspondence re GCNA, Tarion, corporate tax; review G/L	0.10	\$525.00	\$52.50

## Filters Used:

- Time Entry Date: 1/01/70 to 9/30/19
- File ID: AA2203: to AA2203:
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## MSGG - Detailed Time Dockets

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File Name (ID): 2203284 Ontario Inc. (AA2203:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
<b>Trevor Pringle (TPR)</b>					
Wed	05/08/2019	review draft supplementary report; review G/L	0.10	\$525.00	\$52.50
Thur	05/09/2019	review draft supplementary report amendments; review RC tax returns; correspondence re draft report	0.20	\$525.00	\$105.00
Fri	05/10/2019	correspondence re supplementary report, corporate tax returns; review motion record	0.20	\$525.00	\$105.00
Tues	05/14/2019	correspondence re corporate tax returns, Santaguida advances; review G/L's	0.20	\$525.00	\$105.00
Fri	05/24/2019	correspondence re material for court date; review G/L's	0.10	\$525.00	\$52.50
Mon	05/27/2019	review Moldaver/Santaguida responding material	0.10	\$525.00	\$52.50
Tues	05/28/2019	conference call with Lawrence Hansen, lawyer et al re Moldaver/Santaguida responding material; review G/L	0.30	\$525.00	\$157.50
Thur	05/30/2019	review draft second supplementary report to Receiver's 3rd report to Court	0.10	\$525.00	\$52.50
Wed	06/05/2019	correspondence re Tarion Bond, motion material; review factum; review draft order; cash collateral order; review G/L's	0.40	\$525.00	\$210.00
Thur	06/13/2019	review Court Orders; review G/L's	0.10	\$525.00	\$52.50
Mon	06/17/2019	conference call with Lawrence Hansen, lawyer re Santerra	0.10	\$525.00	\$52.50
Thur	06/27/2019	review tolling agreement; review G/L	0.10	\$525.00	\$52.50
Fri	06/28/2019	review CRA proof of claim	0.10	\$525.00	\$52.50
Mon	07/08/2019	review and approve payment of legal invoice; review G/L	0.10	\$525.00	\$52.50
Fri	07/12/2019	correspondence re tolling agreement, issuing statement of claim	0.10	\$525.00	\$52.50
Wed	07/17/2019	correspond with Lawrence Hansen, lawyer; review G/L; review Santerra draft statement of claim; discussions/correspondence re unsecured claims; review and sign correspondence re legal fees	0.40	\$525.00	\$210.00
Mon	08/19/2019	correspondence re claims process; review G/L	0.10	\$525.00	\$52.50
Wed	09/11/2019	correspondence re Court; review G/L	0.10	\$525.00	\$52.50
Mon	09/16/2019	review draft report to Court	0.10	\$525.00	\$52.50
Tues	09/17/2019	correspond with lawyer for HUE; review G/L; review amendments to draft report to Court	0.30	\$525.00	\$157.50
Wed	09/25/2019	review correspondence from Lawrence Hansen, lawyer; review G/L	0.10	\$525.00	\$52.50
Trevor Pringle (TPR)			<b>7.30</b>		<b>\$3,832.50</b>
Total for File ID AA2203:			<b>208.95</b>		<b>\$97,213.75</b>
Grand Total:			<b>208.95</b>		<b>\$97,213.75</b>





## Appendix “WW”

Court File No. CV-17-11827-00CL

ONTARIO

## SUPERIOR COURT OF JUSTICE

BETWEEN:

DUCA FINANCIAL SERVICES CREDIT LTD.

Applicant

- and -

2203824 ONTARIO INC.

Respondent

## AFFIDAVIT

I, CHRISTOPHER STATHAM, of the City of Toronto, in the Province of Ontario, lawyer,  
MAKE OATH AND SAY:

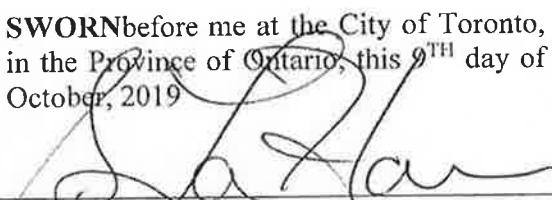
1. THAT I am a member of the law firm of Devry Smith Frank *LLP*, ("DSF") counsel for the Court-Appointed Receiver, msi Spergel Inc. (hereinafter "the Receiver") and as such have personal knowledge of the matters hereinafter deposed to. To the extent that any of the below is not within my personal knowledge, it constitutes information derived from discussions with Lawrence Hansen and a review of our accounts, true copies of which are attached and marked **Exhibit "A"**. I believe all such information to be true.
2. THAT the purpose of this Affidavit is to provide information in support of taxation of DSF's accounts.
3. THAT since the affidavit of Sara Mosadeq sworn May 2, 2018, a total of 197.50 hours have been spent for a total fee of \$76,150.50, disbursements of \$9,067.13, plus H.S.T. of \$11,323.43 for a total of \$96,541.66.
4. THAT the total time spent from April 30, 2018 to September 26, 2019, was as follows:

**TOTAL TIME and DISBURSEMENTS:**

<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Value</b>
Oren H. Chaimovitch	34.00	\$560-\$595	\$18,749.50
S. Lawrence Hansen	122.50	\$530-\$555.00	\$51,047.00
Sara Mosadeq	13.00	\$242.31	\$3,150.00
Christopher W. Statham	5.60	\$385.00	\$2,184.00
Nicholas Reinkeluers	8.80	\$320.00	832.00
Steven Huryn	13.60	\$235.00	\$188.00
<b>TIME TOTALS</b>	<b>197.50</b>		<b>\$76,150.50</b>
<b>DISBURSEMENTS (Taxable)</b>			<b>\$7,868.49</b>
<b>DISBURSEMENTS (Non-taxable)</b>			<b>\$1,199.24</b>
<b>H.S.T.</b>			<b>\$11,323.43</b>
<b>TOTAL</b>			<b>\$96,541.66</b>

5. THAT the remuneration requested by counsel totals \$85,218.23 plus H.S.T. of \$11,323.43 for a total of \$96,541.66.
6. THAT this Affidavit is made in support of a Motion by the Receiver for payment of its fees in accordance with those amounts set out in the Receiver's Report.

SWORN before me at the City of Toronto,  
in the Province of Ontario, this 9<sup>TH</sup> day of  
October, 2019

  
A Commissioner for taking affidavits.

  
CHRISTOPHER STATHAM



# DEVRY SMITH FRANK LLP

Lawyers & Mediators

95 Barber Greene Road  
Suite 100  
Toronto ON  
Canada M3C 3E9  
Tel 416-449-1400

msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

May 31, 2018

File: MSISP011  
Invoice: 191719

## RE: Receivership of 2203284 Ontario Inc.

To our fee for professional services rendered on the dates set out below:

Apr 30, 2018	Review draft protocol, etc, provided by GCNA's lawyer	0.20	106.00	SLH
Apr 30, 2018	Telephone call with client re draft order	0.20	106.00	SLH
Apr 30, 2018	Telephone call with client about draft order	0.10	53.00	SLH
Apr 30, 2018	Telephone call with Adam Slavens	0.20	106.00	SLH
Apr 30, 2018	Further telephone call with client	0.10	53.00	SLH
Apr 30, 2018	To drafting factum	1.50	472.50	SMO
May 1, 2018	Correspondence from and to client re correspondence with Santaguida lawyer; work on orders	3.20	1,696.00	SLH
May 1, 2018	Correspondence from client re report	0.20	106.00	SLH
May 2, 2018	To finalizing factum	2.00	630.00	SMO
May 2, 2018	To drafting vesting order	1.00	315.00	SMO
May 2, 2018	To review fee affidavit	0.50	157.50	SMO
May 2, 2018	To revisions to draft report	1.00	315.00	SMO
May 2, 2018	To further revisions to draft report	1.00	315.00	SMO
May 2, 2018	Telephone call to client; discussions with SM re finalisation of report	0.20	106.00	SLH
May 3, 2018	To finalize motion record; to attend to service of same	1.50	472.50	SMO
May 3, 2018	To further revisions to notice of motion;	0.50	157.50	SMO
May 3, 2018	Review materials for vesting order hearing	0.30	159.00	SLH
May 3, 2018	Telephone call with Slavens	0.10	53.00	SLH
May 3, 2018	Telephone call with purchaser's lawyer re status	0.20	106.00	SLH
May 7, 2018	To further revisions to approval and vesting order and ancillary order	1.00	315.00	SMO
May 7, 2018	Review title searcher's report; email surveyor portions of search, ask if he needs anything further	0.90	504.00	OHC
May 7, 2018	Correspondence from GCNA's lawyer re order; modify order	0.10	53.00	SLH

Invoice #: 191719

May 31, 2018

May 8, 2018	Email from surveyor confirming he is working on reference plan, will advise if he needs anything further	0.10	56.00	OHC
May 8, 2018	Telephone call with client	0.10	53.00	SLH
May 9, 2018	Correspondence from and to GCNA's lawyer re orders	0.20	106.00	SLH
May 10, 2018	Review, revise vesting order, ancillary order	1.40	784.00	OHC
May 10, 2018	Review orders; correspondence to other parties about them	0.30	159.00	SLH
May 11, 2018	Correspondence from and to Tarion's lawyer re order	0.10	53.00	SLH
May 11, 2018	Telephone call with Zimmerman re return of funds	0.20	106.00	SLH
May 11, 2018	Report to client re status re orders, etc	0.60	318.00	SLH
May 14, 2018	Discussion with Lawrence Hansen regarding further changes to order, effect of Retail Sales Tax Act and its waiver	0.30	168.00	OHC
May 14, 2018	Review report to prepare for hearing; correspondence with GCNA's lawyer re draft orders	2.30	1,219.00	SLH
May 15, 2018	Exchange of email with Edyta Kowalewska regarding her proposed changes to vesting order	0.40	224.00	OHC
May 15, 2018	Telephone call with Dominique Michaud about Diversified's security documents and need for assignment of debt	0.20	112.00	OHC
May 15, 2018	Telephone conference call	0.40	212.00	SLH
May 15, 2018	Report to client	0.10	53.00	SLH
May 15, 2018	Telephone call with client	0.10	53.00	SLH
May 16, 2018	Appear at motion for vesting order, claims procedure order, ancillary order, including discussions with other lawyers, travel to and from, etc	3.80	2,014.00	SLH
May 16, 2018	Telephone calls (x2) and email messages (x2) with Zimmeran re resolution of claim against him	0.10	53.00	SLH
May 16, 2018	Correspondence to those on service list re order; report to client about order	0.10	53.00	SLH
May 17, 2018	Correspondence to receiver re deposits	0.10	53.00	SLH
May 17, 2018	Telephone call with DUCA's lawyer re status	0.10	53.00	SLH
May 17, 2018	Telephone call with client	0.20	106.00	SLH
May 17, 2018	Correspondence to DUCA's lawyer re information about deposits	0.10	53.00	SLH
May 18, 2018	Letter to Zimmerman; draft release; letter to Moldaver	0.20	106.00	SLH
May 18, 2018	Letter to Moldaver	0.20	106.00	SLH
May 22, 2018	Receipt of requisition letter and prepare reply; email from Deborah with details of realty taxes; prepare Statement of Adjustments, lawyerly to pay tax arrears; prepare draft losing documents	1.80	1,008.00	OHC
May 23, 2018	Email to Deborah and Trevr with draft closing documents	0.20	112.00	OHC
May 24, 2018	Email from the purchaser's lawyer, Edyta Kowalewska, with tax certificate; updated lawyers undertaking to pay taxes; reply to requisition letter; exchange of email with Deborah and Trevor	0.30	168.00	OHC

Invoice #: 191719

May 31, 2018

May 24, 2018	Correspondence from and to DUCA's lawyer about whether Zimmerman has deposits; correspondence to GCNA's lawyer re deposits; further correspondence from DUCA's lawyer and to/from GCNA's lawyer	0.20	106.00	SLH
May 25, 2018	Correspondence to client re release	0.10	53.00	SLH
May 28, 2018	Phone call with Edyta Kowalewska and email to her attaching entered vesting order	0.10	56.00	OHC
May 28, 2018	Letter to Zimmerman re non-compliance with orders, etc	0.20	106.00	SLH
May 29, 2018	Exchange of email with Edyta Kowalewska to finalize sale documents; report to Deborah and Trevor	0.60	336.00	OHC
May 29, 2018	Report to client re status	0.10	53.00	SLH

Total Fees \$14,628.00

HST on Fees \$1,901.66

Total Fees & Taxes \$16,529.66

## FEE SUMMARY:

Lawyer	Hours	Amount
OHC	6.30	3,528.00
SLH	17.70	7,950.00
SMO	13.00	3,150.00

Total Disbursements and Taxes as per attached schedule \$2,464.30

Total Fees, Disbursements & Taxes for this invoice

**\$18,993.96**

Prior Unpaid Account(s)

**\$12,261.13**

**TOTAL BALANCE OUTSTANDING**

**\$31,255.09**

*Payment is due on receipt. Payment may be made by cheque payable to "Devry Smith Frank LLP" (quoting file and invoice numbers on the front of the cheque), or by VISA or MasterCard. To pay by credit card, please call 416.446.3301 to provide your credit card details, or click the "Make A Payment" link found at the bottom of www.devrylaw.ca. Please do not email your credit card information.*

HST Number R-122563950

Total HST \$2,165.60

**DEVRY SMITH FRANK LLP**



Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

Invoice #: 191719

May 31, 2018

**DISBURSEMENTS**

<b>Particulars</b>	<b>Amount</b>
Copies & Duplication	872.75
Postage	52.76
Parcel Register, Other Lro 17171-0009	21.20
Parcel Register, Other Lro, Additional Pages 17171-0009	2.10
Parcel Register, Other Lro 17171-0009 Receivership	8.50
Parcel Register, Other Lro, Additional Pages 17171-0009 Receivership	2.10
PAYEE: Minister of Finance; REQUEST#: 153267; DATE: 2018-05-04. - File Motion Record (motion for vesting order)	160.00
PAYEE: Sue Belanger; REQUEST#: 153409; DATE: 5/8/2018. - Title search report including - execution searches, PIN maps, block plan, download instruments	583.90
CITI-SERV invoice 18034 Serve: 1220356 Ontario Limited and Taragar Holdings Limited c/o Avenue Capital Mortgage Administration Inc. At: Toronto, ON, Attempt Serve and Mail: Santerra Asset Management and Development Inc., At: 93 Skyway Avenue, #104, Toronto, ON, Cost to mail to Santerra Asset Management and Development Inc., Mileage, File: Motion Record, Factum, Brief of Authorities and Affidavits of Service, May 7/18, Toronto Court, Mileage, Rush	330.95
CITI-SERV invoice 18114 File: Supplementary Motion Record and Affidavit of Service, May 14/18, Toronto Commercial Court, Mileage, Rush Filing	166.10
Total Disbursements:	\$2,200.36
HST on Disbursements	\$263.94
Total Disbursements & Taxes	\$2,464.30

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An invoice for disbursements incurred prior to but not captured by this invoice, may follow.





# DEVRY SMITH FRANK LLP

Lawyers & Mediators

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msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

June 27, 2018

File: MSISP011  
Invoice: 192818

## RE: Receivership of 2203284 Ontario Inc.

To our fee for professional services rendered on the dates set out below:

May 31, 2018	Email communication re upcoming closing and claims procedure	0.10	53.00	SLH
Jun 1, 2018	Email to Trevor and Deborah with closing documents for signature and return; phone call with Matt Zuk - his client likely needs extension of closing; report to Trevor and Deborah	0.40	224.00	OHC
Jun 4, 2018	Email from Matthew Zuk proposing 30 day extension, that his client to pay for their deposit of \$450,000; email to Trevor and Deborah reporting, recommendations; email to Matthew Zuk responded to his request, setting out the basis on which our client would agree to extend closing; prepare amended statement of adjustments	0.60	336.00	OHC
Jun 5, 2018	Exchange of emails and telephone call with Matthew Zuk to negotiate terms of closing extension, Exchange of email with Trevor and Deborah to get instructions on terms of extension; prepare letter agreement extending closing and have it returned by Matthew Zuk; further Exchange of emails with Matthew Zuk and client to arrange for further deposit to be paid directly to receiver	1.20	672.00	OHC
Jun 5, 2018	Correspondence from and to client and from and to purchaser's lawyer re closing	0.10	53.00	SLH
Jun 6, 2018	Exchange of email with Matthew Zuk, Trevor Pringle regarding wire transfer of further deposit	0.20	112.00	OHC
Jun 8, 2018	Review draft letter to send to unit holders; correspondence to client about it;	0.10	53.00	SLH
Jun 21, 2018	Email from Surveyor; email from and responding to Matt Zuk regarding status of Land Titles application	0.20	112.00	OHC

Total Fees \$1,615.00

HST on Fees \$209.95

Total Fees & Taxes \$1,824.95

Invoice #: 192818

June 27, 2018

## FEE SUMMARY:

Lawyer	Hours	Amount
OHC	2.60	1,456.00
SLH	0.30	159.00

Total Disbursements and Taxes as per attached schedule

\$223.00

## Total Fees, Disbursements &amp; Taxes for this invoice

**\$2,047.95**

Prior Unpaid Account(s)

\$31,255.09

**TOTAL OUTSTANDING BALANCE****\$33,303.04**

Payment is due on receipt. Payment may be made by cheque payable to "Devry Smith Frank LLP" (quoting file and invoice numbers on the front of the cheque), or by VISA or MasterCard. To pay by credit card, please call 416.446.3301 to provide your credit card details, or click the "Make A Payment" link found at the bottom of [www.devrylaw.ca](http://www.devrylaw.ca). Please do not email your credit card information.

HST Number R-122563950

Total HST \$235.61

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

**DISBURSEMENTS**

Particulars	Amount
Lawrence Hansen	14.12
Lawrence Hansen: Mileage to downtown Toronto re motion for vesting order	
Lawrence Hansen	22.12
Lawrence Hansen: Parking re motion for vesting order	
CITI-SERV invoice 18141 122 pages copied @ .35 cents per page. (3 copies of each Order needed for entering), Issue and Enter: Approval and Vesting Order, May 18/18, Issue and Enter: Depost Claims Procedure Order, May 18/18, Issue and Enter: Ancillary Order, May 18/18-no charge, Toronto Commercial List, (orders dropped off at your office on May 22/18 without invoice.)	152.70
Envoy Courier to 200-505 Consumers Road Toronto Ref 389089	8.40
Total Disbursements:	\$197.34
HST on Disbursements	\$25.66
Total Disbursements & Taxes	\$223.00

An invoice for disbursements incurred prior to but not captured by this invoice, may follow.



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505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

August 22, 2018

File: MSISP011  
Invoice: 195951

**RE: Receivership of 2203284 Ontario Inc.**

To our fee for professional services rendered on the dates set out below:

Jun 18, 2018	Correspondence from client; check order; correspondence to client re receipt	0.40	212.00	SLH
Jun 26, 2018	Consider email from David Spencer of Schneider Ruggiero advising he requires receiver undertake to deliver Form 4 Condominium Act notices to purchasers; email to Deborah and Trevor reporting, prepare draft undertaking, sample Form 4	0.60	336.00	OHC
Jun 27, 2018	Email from Deborah Hornbostel with signed Form 4; email it to David Spencer with advice re separate account set up to hold deposits	0.20	112.00	OHC
Jun 27, 2018	Prepare re-dated sale documents, send to Deborah Hornbostel for signature; email to Matthew Zuk to confirm he is ready to close on July 5	0.50	280.00	OHC
Jun 29, 2018	Receipt of signed sale documents from client; call to Matt Zuk- left message	0.20	112.00	OHC
Jul 3, 2018	Correspondence from purchaser's lawyer re extended closing; telephone call with client about extended closing; further correspondence with client re the foregoing	0.20	106.00	SLH
Jul 4, 2018	Telephone call with Zuk	0.20	106.00	SLH
Jul 4, 2018	Report to client re status of closing	0.10	53.00	SLH
Jul 4, 2018	Correspondence from and to client re notice of compliance	0.10	53.00	SLH
Jul 5, 2018	Discussions with Lawrence, monitor communications between Lawrence and Mathew Zuk, Lawrence and receiver; prepare Agreement amending APS, exchange of email with Mathew Zuk	0.80	448.00	OHC
Jul 5, 2018	Exchange of email with Deborah regarding her proposed Notice to preconstruction purchasers re movement of deposit	0.10	56.00	OHC
Jul 5, 2018	Correspondence to client re status	0.10	53.00	SLH
Jul 5, 2018	Correspondence with client; dealing with matter	0.40	212.00	SLH
Jul 5, 2018	Correspondence to subsequent encumbrancers	0.40	212.00	SLH
Jul 6, 2018	Correspondence from purchaser's lawyer re deposit; report to client about the foregoing	0.10	53.00	SLH

Invoice #: 195951

August 22, 2018

Jul 6, 2018	Further correspondence	0.20	106.00	SLH
Jul 9, 2018	Confirm receipt of \$25,000; email to Trevor and Deborah regarding for new amending agreement; amend amending agreement, send it to Matthew Zuk, client for signature	0.60	336.00	OHC
Jul 9, 2018	Correspondence re payment of extra fee	0.10	53.00	SLH
Jul 10, 2018	Email to Matt Zuk with amending agreement, following up for his version; reply form Zuk - he is waiting for his client to sign	0.20	112.00	OHC
Jul 10, 2018	Generate draft order; correspondence to client about the foregoing	0.30	159.00	SLH
Jul 10, 2018	Letter to other parties re draft order	0.20	106.00	SLH
Jul 11, 2018	Receipt of signed amending agreement from Purchaser	0.10	56.00	OHC
Jul 11, 2018	Correspondence from purchaser's lawyer re execution of extension agreement	0.10	53.00	SLH
Jul 12, 2018	Exchange of email with Sarah Block, responding to her request for our reply to requisitions	0.10	56.00	OHC
Jul 13, 2018	Modify order; correspondence to client about this	0.20	106.00	SLH
Jul 16, 2018	Correspondence from and to client re draft modifications to order	0.10	53.00	SLH
Jul 26, 2018	Correspondence from and to client	0.10	53.00	SLH
Aug 8, 2018	Call with Stephen Longo; telephone call and email with Deborah Hornbostel about realty tax appeal; consider email from CBRE about his assisting purchaser in getting financing	0.50	280.00	OHC
Aug 9, 2018	Instructions from Deborah, email to Stephen Longo for his advice and recommendations as to realty tax appeal	0.20	112.00	OHC
Aug 10, 2018	Review Stephen Longo's recommendations on how to proceed with realty tax appeal; email from Deborah Hornbostel advising Mr. Longo to proceed	0.10	56.00	OHC
Aug 16, 2018	Prepare motion material for order amending claims procedure order;	1.50	795.00	SLH

Total Fees \$4,896.00

HST on Fees \$636.48

Total Fees & Taxes \$5,532.48

## FEE SUMMARY:

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
OHC	4.20	2,352.00
SLH	4.80	2,544.00

Total Disbursements and Taxes as per attached schedule \$310.32

Invoice #: 195951

August 22, 2018

**Total Fees, Disbursements & Taxes for this invoice**

Prior Unpaid Account(s)

**TOTAL BALANCE OUTSTANDING**

	<b>\$5,842.80</b>
	<b>\$33,303.04</b>
	<b>\$39,145.84</b>

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HST Number R-122563950

Total HST \$653.80

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

**DISBURSEMENTS**

<b>Particulars</b>	<b>Amount</b>
Copies & Duplication	133.00
PAYEE: Minister of Finance; REQUEST#: 160637; DATE: 8/14/2018. - File motion materials to amend claims procedure order	160.00
Total Disbursements:	\$293.00
HST on Disbursements	\$17.32
Total Disbursements & Taxes	\$310.32

An invoice for disbursements incurred prior to but not captured by this invoice, may follow.



# DEVRY SMITH FRANK LLP

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505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

September 27, 2018

File: MSISP011  
Invoice: 197923

## RE: Receivership of 2203284 Ontario Inc.

To our fee for professional services rendered on the dates set out below:

Aug 20, 2018	Telephone call with purchaser's lawyer; report to client about it;	0.20	106.00	SLH
Aug 28, 2018	Prepare for motion of following day (to amend claims procedure order) by reviewing motion record, previous file materials, finalise and prepare draft orders, etc	0.90	477.00	SLH
Aug 28, 2018	Correspondence from and to Taron's lawyer about performance audit, etc; correspondence from and to client about the foregoing	0.10	53.00	SLH
Aug 29, 2018	Appearance at Superior Court (Commercial List) to obtain order amending claims procedure order	3.30	1,749.00	SLH
Aug 29, 2018	Report to client re order amending the claims procedure order	0.10	53.00	SLH
Aug 30, 2018	Telephone call with receiver	0.20	106.00	SLH
Aug 30, 2018	Telephone call with receiver	0.20	106.00	SLH
Aug 30, 2018	Telephone call with purchaser's lawyer re extension	0.00	0.00	SLH
Aug 30, 2018	Report to client about discussions with purchaser's lawyer	0.20	106.00	SLH
Aug 31, 2018	Correspondence from purchaser's lawyer; forward correspondence to client; follow up correspondence with debtor's lawyer	0.10	53.00	SLH
Sep 4, 2018	Consider exchange of emails between Lawrence and Matthew Zuk and Lawrence and Trevor Pringle; discussions with Lawrence about how to handle potential request for extension and possibility that Purchaser will not close; telephone call with Trevor Pringle to get instructions	0.50	280.00	OHC
Sep 4, 2018	Correspondence from and to client about status of closing; voicemail and email messages to debtor's lawyer re closing	0.10	53.00	SLH
Sep 4, 2018	Telephone call with client re assignability of APS	0.10	53.00	SLH
Sep 4, 2018	Telephone call with client about tendering on date of closing	0.10	53.00	SLH
Sep 4, 2018	Further correspondence with purchaser's lawyer re status of closing	0.10	53.00	SLH
Sep 5, 2018	Prepare amended Receiver's Certificate and Statement of Adjustments, send to Deborah and Trevor, request updated realty tax information	0.40	224.00	OHC

Invoice #: 197923

September 27, 2018

Sep 5, 2018	Correspondence to purchaser's lawyer re status of closing; report to client about the foregoing	0.10	53.00	SLH
Sep 6, 2018	Update Statement of Adjustments with final 2018 tax bill, send closing documents, including undertaking to pay tax arrears to Matthew Zuk; exchange of email with Matthew Zuk and client regarding extending closing 4 weeks, prepare Amending Agreement and circulate for signature	1.70	952.00	OHC
Sep 6, 2018	Correspondence from purchaser's lawyer re closing of sale	0.10	53.00	SLH
Sep 7, 2018	Various emails to Matthew Zuk following up for correct amending agreement, following up for further deposit and extension fee; exchange of emails with Trevor and Deborah reporting	0.60	336.00	OHC
Sep 7, 2018	Further correspondence with purchaser's lawyer re additional deposit	0.20	106.00	SLH
Sep 13, 2018	Confirmation from Trevor that he received funds Monday; email to Matthew Zuk to finalize amending agreement, question how to deal with extra \$5000	0.10	56.00	OHC
Sep 14, 2018	Follow up with Matthew Zuk	0.10	56.00	OHC
Sep 17, 2018	Follow up with Matthew Zuk	0.10	56.00	OHC
Sep 20, 2018	Advice from Deborah regarding tax appeal; phone call to Matthew Zuk regarding taxes, to finalize amending agreement	0.30	168.00	OHC
Sep 20, 2018	Correspondence from and to client	0.10	53.00	SLH
Sep 21, 2018	Email to Deborah and Trevor reporting on my conversation with Matthew yesterday, prepare amended extension agreement and forward to client and Matthew for signature	0.50	280.00	OHC
Sep 24, 2018	Receipt of signed amending agreement from Trevor; send it to Matthew Zuk, follow up for a signed agreement from purchaser	0.20	112.00	OHC
Total Fees			\$5,806.00	
HST on Fees			\$754.78	
Total Fees & Taxes			\$6,560.78	

## FEE SUMMARY:

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
OHC	4.50	2,520.00
SLH	6.20	3,286.00

Total Disbursements and Taxes as per attached schedule

\$501.88

Invoice #: 197923

September 27, 2018

**Total Fees, Disbursements & Taxes for this invoice**

Prior Unpaid Account(s)

**TOTAL OUTSTANDING BALANCE**

	<b>\$7,062.66</b>
	<b>\$39,145.84</b>
	<b>\$46,208.50</b>

Payment is due on receipt. Payment may be made by cheque payable to "Devry Smith Frank LLP" (quoting file and invoice numbers on the front of the cheque), or by VISA or MasterCard. To pay by credit card, please call 416.446.3301 to provide your credit card details, or click the "Make A Payment" link found at the bottom of [www.devrylaw.ca](http://www.devrylaw.ca). Please do not email your credit card information.

HST Number R-122563950

Total HST \$812.55

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

**DISBURSEMENTS**

<b>Particulars</b>	<b>Amount</b>
Copies & Duplication	198.75
CITI-SERV invoice 18944 File: Motion Record and Affidavit of Service, Aug 20/18, Toronto Commercial List, Rush	150.00
Lawrence Hansen	14.12
Lawrence Hansen: Mileage to downtown Toronto re motion to amend claims procedure order	
Lawrence Hansen	21.24
Lawrence Hansen: Parking re motion to amend claims procedure order	
CITI-SERV invoice 19059 Issue and Enter: Fresh as Amended Deposit Claims Procedure Order, Aug 31/18, Toronto Commercial List court	60.00
Total Disbursements:	<b>\$444.11</b>
HST on Disbursements	<b>\$57.77</b>
Total Disbursements & Taxes	<b>\$501.88</b>

An invoice for disbursements incurred prior to but not captured by this invoice, may follow.





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msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

October 25, 2018

File: MSISP011  
Invoice: 199295

**RE: Receivership of 2203284 Ontario Inc.**

To our fee for professional services rendered on the dates set out below:

Sep 25, 2018	Email from Deborah with calculation of expected realty tax refund; email to Deborah; amend Statement of Adjustments to reflect payment of taxes and expected realty tax refund; email to Matthew Zuk	0.90	504.00	OHC
Sep 26, 2018	Exchange of communication with Dominique Michaud - Diversified has been paid in full, will not claim in current receivership, I need not vet Diversified security	0.10	56.00	OHC
Sep 27, 2018	Email to Matthew Zuk following up	0.10	56.00	OHC
Sep 27, 2018	Correspondence from and to client re status	0.10	53.00	SLH
Sep 28, 2018	Telephone call to purchaser's lawyer	0.20	106.00	SLH
Sep 28, 2018	Report to client about telephone conversation with purchaser's lawyer about closing	0.10	53.00	SLH
Oct 1, 2018	Phone call and exchange of email with Edyta Matukas; Edyta Matukas; exchange of email with Deborah about realty tax refund and how it may reverse interest and penalties; prepare for their amended statement of adjustments reflecting penalties reversed when refund credit tax arrears; email to Edyta Matukas with amended statement of adjustments; email to Trevor and Deborah	0.60	336.00	OHC
Oct 1, 2018	Correspondence to debtor's lawyer re closing of sale	0.10	53.00	SLH
Oct 1, 2018	Discussion with OC re what to do with interest and penalties on tax arrears at closing	0.10	53.00	SLH
Oct 3, 2018	Exchange of email with Purchaser's lawyer, responding to their suggestion that arrears be paid from closing proceeds	0.30	168.00	OHC
Oct 4, 2018	Exchange of emails with Mathew Zuk exchanging closing documents, request change in date to mutual undertaking re tax refunds; reporting to Trevor; further exchange of emails and phone calls with Matthew Zuk regarding status and timing of payment, reporting to Trevor; emails from Zuk advising of wire transfer and direct deposit; seek instructions from Trevor to extend closing until tomorrow, email Zuk to confirm; exchange of email with Realtor to advise him of status	1.80	1,008.00	OHC
Oct 5, 2018	Correspondence with Slavens re status of closing and claims	0.10	53.00	SLH

Invoice #: 199295

October 25, 2018

	procedure			
Oct 5, 2018	Prepare record for further modifications to claims procedure order; correspondence to client about this	0.90	477.00	SLH
Oct 10, 2018	Correspondence from and to client re fresh as amended claims procedure order	0.10	53.00	SLH
Oct 11, 2018	Telephone call to client re handling of modification of order	0.10	53.00	SLH
Oct 11, 2018	Telephone call to client about form of amended order	0.10	53.00	SLH
Oct 12, 2018	Discussion with Deborah to explain statement of adjustments, email her closing documents	0.20	112.00	OHC
Oct 12, 2018	Attendance at 9:30 to obtain further fresh as amended claims procedure order	2.90	1,537.00	SLH
Oct 12, 2018	Report to client about result of attendance to have claims procedure order amended and email exchange with Santaguida's lawyer	0.10	53.00	SLH
Oct 12, 2018	Telephone call with client re issue of pursuing Santaguidas	0.10	53.00	SLH
Oct 12, 2018	Telephone call with Santaguida's client	0.10	53.00	SLH
Oct 16, 2018	Correspondence from and to client re dealing with claims forms	0.10	53.00	SLH
Oct 17, 2018	Telephone call with Santaguida's lawyer re handling of mortgages, etc	0.20	106.00	SLH
Oct 17, 2018	Telephone call with receiver re mortgages	0.20	106.00	SLH
Oct 17, 2018	Memorandum to OC re documents necessary to vet security	0.20	106.00	SLH
Oct 18, 2018	Exchange of email with Lawrence regarding need to give opinion on mortgages in favour of Ms. Santaguida, what documents we need to give opinion	0.30	168.00	OHC
Oct 22, 2018	Correspondence from and to client re cheque endorsements	0.10	53.00	SLH

Total Fees \$5,536.00

HST on Fees \$719.55

Total Fees & Taxes \$6,254.55

**FEE SUMMARY:**

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
OHC	5.70	2,408.00
SLH	5.90	3,127.00

Total Disbursements and Taxes as per attached schedule \$632.48

Invoice #: 199295

October 25, 2018

**Total Fees, Disbursements & Taxes for this invoice****\$6,887.03**

Payment is due on receipt. Payment may be made by cheque payable to "Devry Smith Frank LLP" (quoting file and invoice numbers on the front of the cheque), or by VISA or MasterCard. To pay by credit card, please call 416.446.3301 to provide your credit card details, or click the "Make A Payment" link found at the bottom of [www.devrylaw.ca](http://www.devrylaw.ca). Please do not email your credit card information.

HST Number R-122563950

Total HST \$773.92

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

**DISBURSEMENTS**

Particulars	Amount
Copies & Duplication	215.50
PAYEE: Minister of Finance; REQUEST#: 164713; DATE: 10/9/2018. - File motion to further amend claims procedure order	160.00
Lawrence Hansen	14.12
Lawrence Hansen: Mileage to downtown Toronto re commercial list appointment	
Lawrence Hansen	21.24
Lawrence Hansen: Parking re 9:30 commercial list appointment	
CITI-SERV invoice 19370 File: Motion Record and Affidavit of Service, Oct 10/18, Toronto Commercial List, Mileage, Rush Filing	167.25
Total Disbursements:	\$578.11
HST on Disbursements	\$54.37
Total Disbursements & Taxes	\$632.48

An invoice for disbursements incurred prior to but not captured by this invoice, may follow.

**TRUST STATEMENT**

as at October 25, 2018

		<b>Disbursements</b>	<b>Receipts</b>
Oct 4, 2018	Net proceeds of sale		2,964,221.55
Oct 4, 2018	Net proceeds of sale		4,144,500.00
Oct 5, 2018	WIRE1884 - Net Sale Proceeds – MSI Spergel Inc. In Trust For 2203284 Ontario Inc.	7,108,721.55	
		<hr/>	<hr/>
		\$7,108,721.55	\$7,108,721.55



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msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

November 30, 2018

File: MSISP011  
Invoice: 201604

**RE: Receivership of 2203284 Ontario Inc.**

To our fee for professional services rendered on the dates set out below:

Oct 29, 2018	Correspondence with Moldaver re documents; correspondence with client about mortgage documents; meeting with OC re documents	0.40	212.00	SLH
Oct 31, 2018	Review, consider receiver's report and analysis of accounting records to determine what amount lent to company by Santaguida and whether it was paid directly or that Santaguida paid expenses on behalf of company	0.60	336.00	OHC
Oct 31, 2018	Correspondence from client re Santaguida mortgage; review attached documents, including memorandum dealing with advance of funds	0.10	53.00	SLH
Nov 1, 2018	Exchange with Deborah about tax refund and how to readjust, return over payment	0.80	448.00	OHC
Nov 20, 2018	Email to Brett Moldaver following up for his client's security documents	0.10	56.00	OHC
Nov 20, 2018	Check status of matter; memo to Oren C. re Santaguida mortgage	0.10	53.00	SLH
Nov 21, 2018	Correspondence from and to client about 9:30 appointment	0.10	53.00	SLH
Nov 22, 2018	Correspondence to secured creditors re extension of claims bar date; report to client about 9:30 appointment; correspondence to and from GCNA's lawyer re status; further correspondence with client about report	0.20	106.00	SLH
Nov 23, 2018	Correspondence from and to client about receiver's report, including review of report	0.20	106.00	SLH
Nov 23, 2018	Correspondence from and to client about claims bar date, etc	0.10	53.00	SLH
Nov 23, 2018	Prepare motion material	1.20	636.00	SLH
Nov 27, 2018	Correspondence from Receiver re notice letters; review draft letters and respond to Receiver	0.10	53.00	SLH
Nov 28, 2018	Review material to prepare for motion to amend claims procedure order	0.50	265.00	SLH
Nov 29, 2018	Appear at court to obtain order extending claims bar date	2.90	1,537.00	SLH
Nov 29, 2018	Report to client about hearing	0.10	53.00	SLH

Invoice #: 201604

November 30, 2018

Total Fees	\$4,020.00
HST on Fees	\$522.60
Total Fees & Taxes	\$4,542.60

**FEE SUMMARY:**

<b>Lawyer</b>	<b>Hours</b>	<b>Amount</b>
OHC	1.50	840.00
SLH	6.00	3,180.00

Total Disbursements and Taxes as per attached schedule \$2,296.90

**Total Fees, Disbursements & Taxes for this invoice****\$6,839.50**

*Payment is due on receipt. Payment may be made by cheque payable to "Devry Smith Frank LLP" (quoting file and invoice numbers on the front of the cheque), or by VISA or MasterCard. To pay by credit card, please call 416.446.3301 to provide your credit card details, or click the "Make A Payment" link found at the bottom of [www.devrylaw.ca](http://www.devrylaw.ca). Please do not email your credit card information.*

HST Number R-122563950

Total HST \$767.26

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

**DISBURSEMENTS**

<b>Particulars</b>	<b>Amount</b>
Copies & Duplication	257.50
Postage	0.84
Parcel Register, Other Lro Pin: 17171-0009	21.20
Parcel Register, Other Lro, Additional Pages Pin: 17171-0009	2.10
Parcel Register, Other Lro Pin: 17171-0009 Smo	8.50

Invoice #: 201604

November 30, 2018

Parcel Register, Other Lro, Additional Pages Pin: 17171-0009  
Smo

2.10

PAYEE: Ashenhurst Nouwens &amp; Associates Inc.; REQUEST#: 167941; DATE: 2018-11-19. - Field &amp; office work to prepare preliminary reference plan for use in LT absolute application

1,600.00

PAYEE: Minister of Finance; REQUEST#: 168456; DATE: 2018-11-26. - File Motion Record to amend claims procedure Order

160.00

Total Disbursements:

\$2,052.24

HST on Disbursements

\$244.66

Total Disbursements &amp; Taxes

\$2,296.90

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An invoice for disbursements incurred prior to but not captured by this invoice, may follow.

**TRUST STATEMENT**

as at November 30, 2018

**Disbursements****Receipts**

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\$0.00

\$0.00





DEVRY SMITH FRANK LLP  
Lawyers & Mediators

95 Barber Greene Road  
Suite 100  
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Tel 416-449-1400

msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

January 30, 2019

File: MSISP011  
Invoice: 205112

**RE: Receivership of 2203284 Ontario Inc.**

To our fee for professional services rendered on the dates set out below:

Dec 11, 2018	Correspondence to client re entered order and ML Santaguida	0.10	53.00	SLH
Dec 19, 2018	Exchange of email with purchaser's lawyer explaining tax readjustment, funds returned	0.20	112.00	OHC
Dec 20, 2018	Telephone call with client re handling of issue of Santaguida mortgage; examination of Santaguidas	0.20	106.00	SLH
Dec 21, 2018	Correspondence to client about game plan to deal with Santaguidas	0.10	53.00	SLH
Dec 21, 2018	Letter to Santaguidas lawyer re examinations	0.10	53.00	SLH
Jan 2, 2019	Correspondence from GCNA's lawyer; report to client about this; further correspondence with GCNA's lawyer and client	0.20	111.00	SLH
Jan 3, 2019	Correspondence from GCNA's lawyer re sale of property, claims procedure, etc; further correspondence from GCNA's lawyer re amounts received and what is being held; correspondence to receiver about the foregoing	0.10	55.50	SLH
Jan 3, 2019	Correspondence to Santaguida's lawyers re status of examination, etc	0.10	55.50	SLH
Jan 4, 2019	Correspondence from client re information requested by GCNA; correspondence to GCNA re questions; report to client about this; correspondence to Santaguida's lawyer re examination	0.20	111.00	SLH
Jan 4, 2019	Correspondence from Santaguida's lawyer re examination and documents	0.10	55.50	SLH
Jan 8, 2019	Correspondence from and to Tarion's lawyer re status of claims procedure	0.20	111.00	SLH
Jan 24, 2019	Correspondence to Santaguida's lawyer re handling of matter	0.10	55.50	SLH
Total Fees			\$932.00	
HST on Fees			\$121.18	
Total Fees & Taxes			\$1,053.18	

Invoice #: 205112

January 30, 2019

## FEE SUMMARY:

Lawyer	Hours	Amount
OHC	0.20	112.00
SLH	1.50	820.00

Total Disbursements and Taxes as per attached schedule \$434.85

**Total Fees, Disbursements & Taxes for this invoice****\$1,488.03**

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HST Number R-122563950

Total HST \$171.21

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

**E. & O. E.** Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

**DISBURSEMENTS**

Particulars	Amount
76 pages printed @ .40 cents per page., Issue: Further Fresh as Amended Deposit Claims Procedure Order, Oct 17/18, Toronto Commercial List	90.40
CITI-SERV invoice 19805 File: Motion Record and Affidavit of Service, Nov 26/18, Toronto Commercial List Court, Mileage, Rush Filing	173.00
Lawrence Hansen	14.12
Lawrence Hansen: Mileage to downtown Toronto re motion to amend claims procedure order	
Lawrence Hansen	17.70
Lawrence Hansen: Parking re motion to amend claims procedure order	
CITI-SERV invoice 19909 74 pages printed @ .40 cents per page. Issue: And Enter Order, Dec 5/18, Toronto Court, Dropped off issued and entered order Dec 11/18 without our invoice.	89.60
<b>Total Disbursements:</b>	<b>\$384.82</b>
<b>HST on Disbursements</b>	<b>\$50.03</b>
<b>Total Disbursements &amp; Taxes</b>	<b>\$434.85</b>

An invoice for disbursements incurred prior to but not captured by this invoice, may follow.

**TRUST STATEMENT**

as at January 30, 2019

**Disbursements****Receipts**

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\$0.00

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\$0.00



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95 Barber Greene Road  
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msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

March 28, 2019

File: MSISP011  
Invoice: 208130

**RE: Receivership of 2203284 Ontario Inc.**

To our fee for professional services rendered on the dates set out below:

Jan 29, 2019	Correspondence from trustee re contact with Tarion; correspondence to Tarion's lawyer about this	0.10	55.50	SLH
Jan 30, 2019	Review material; speak to OC; telephone conference call with clients; correspondence to and from Tarion's lawyer; report to client about the foregoing	0.60	333.00	SLH
Jan 30, 2019	Prepare draft letter to Moldaver, including review of receiver reports and correspondence from receiver about what letter shows	0.80	444.00	SLH
Jan 30, 2019	Review Moldaver's letter and documents purporting to provide evidence of Ms. Santaguida's loans to company, discussions with Lawrence about missing details and evidence	0.60	357.00	OHC
Feb 6, 2019	Correspondence from Santaguidas' lawyer (x3); correspondence to lawyers for GCNA and Tarion re Sufficient Funds Certificate; correspondence to Santaguidas' lawyer re statutory declaration; correspondence from client about how to proceed re examinations, etc; correspondence to Santaguidas lawyer about the foregoing	0.30	166.50	SLH
Feb 6, 2019	Correspondence from and to client re examinations and mortgages; correspondence from client re certificate; letter to other parties about this	0.10	55.50	SLH
Feb 8, 2019	Review letter from Brett Moldaver responding to our last letter, and in particular evidence of MaryLou Santaguida's advances to 2203284 Ontario Inc.	0.50	297.50	OHC
Feb 8, 2019	Correspondence from Santaguidas' lawyer; report to client about it	0.10	55.50	SLH
Feb 11, 2019	Attend conference call with Deborha, Trevor to discuss Brett Moldaver's letter and supporting documents	0.40	238.00	OHC
Feb 11, 2019	Review letter from Santaguidas' lawyer	0.30	166.50	SLH
Feb 11, 2019	Telephone call with clients re response of Santaguidas' to requests for information and documentation	0.40	222.00	SLH
Feb 12, 2019	Correspondence to Santaguidas' lawyer re requests for information	0.20	111.00	SLH
Feb 13, 2019	Correspondence with client re status of contact from Tarion	0.10	55.50	SLH
Feb 20, 2019	Check status; correspondence to clients about status	0.10	55.50	SLH
Feb 20, 2019	Correspondence to Santaguidas' lawyer re outstanding amounts	0.10	55.50	SLH

Invoice #: 208130

March 28, 2019

Feb 25, 2019	Cursory review and analysis of issue involving Santaguida mortgage and prior transfer of \$3.5 million to her company; discussion with Lawrence Hansen. (NO CHARGE)	0.40	0.00	CWS
Feb 25, 2019	Correspondence from Santaguidas' lawyer; telephone call with him	0.60	333.00	SLH
Feb 25, 2019	Report to client about discussions with Santaguida's lawyer	0.30	166.50	SLH
Feb 26, 2019	Meeting with Lawrence Hansen re issues requiring analysis: (1) what do to with abandoned deposits and interest on deposits; (2) liability to realtors for commission; and (3) Santaguida mortgage.	0.50	210.00	CWS
Feb 27, 2019	Review various client documents, including first report of the Receive and supplementary report, appendices to reports, appointment order and claims deposit procedure order and correspondence between counsel; review and analysis of issue regarding real estate agent commissions, including review of OREA form and language of claims deposit procedure order; review analysis of issue of surplus deposits and interest, including review of various legislation and caselaw searches for guidance on issue; review and analysis of issue regarding unexplained transfer from 220 Ontario to Santerra, including caselaw research and analysis of steps that would need to be taken to pursue remedies under s. 96 of BIA; discuss with Lawrence Hansen re the foregoing	3.90	1,638.00	CWS
Feb 27, 2019	Report to client about handling of 9:30 appointment	0.50	277.50	SLH
Feb 28, 2019	Telephone call with clients about further handling; email correspondence with Santaguida's lawyer re 9:30 appointment	0.60	333.00	SLH
Feb 28, 2019	Telephone call with Tarion's lawyer; report to client about this	0.20	111.00	SLH
Feb 28, 2019	Correspondence from and to GCNA's lawyer re 9:30 appointment	0.30	166.50	SLH
Mar 1, 2019	Appear at 9:30 appointment (including travel to and from and discussions with lawyer acting for the Santaguidas); report to client; letter to other parties about hearing	3.20	1,776.00	SLH
Mar 22, 2019	Correspondence with clients re status	0.10	55.50	SLH
Mar 22, 2019	Correspondence with GCNA and Tarion re upcoming motion and its position	0.10	55.50	SLH
Mar 25, 2019	Telephone call with client re status and further handling, particularly in respect of hearing of motion and preparation of material for April 29; discussion with OC re vetting security	0.80	444.00	SLH

Total Fees

\$8,235.00

HST on Fees

\$1,070.62

Total Fees &amp; Taxes

\$9,305.62

Invoice #: 208130

March 28, 2019

## FEE SUMMARY:

Lawyer	Hours	Amount
CWS	4.80	1,848.00
OHC	1.50	892.50
SLH	12.70	5,494.50

Total Disbursements and Taxes as per attached schedule

\$345.28

## Total Fees, Disbursements &amp; Taxes for this invoice

**\$9,650.90**

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HST Number R-122563950

Total HST \$1,110.36

## DEVRY SMITH FRANK LLP



Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

## DISBURSEMENTS

Particulars	Amount
Copies & Duplication	211.75
CITI-SERV invoice 20526 File: Sufficient Funds Certificate and Affidavit of Service, Feb 20/19, Toronto Commercial List Court	60.00
Image - Download Instrument We998973	3.00
TELUS Communications VENDOR: TELUS Communications; INVOICE#: 4541706673.MAR19/19; Conference call	2.51
Lawrence Hansen Lawrence Hansen: Mileage to downtown Toronto for Commercial appointment	14.12
Lawrence Hansen Lawrence Hansen: Parking for Commercial List appointment	14.16
Total Disbursements:	\$305.54
HST on Disbursements	\$39.74
Total Disbursements & Taxes	\$345.28

An invoice for disbursements incurred prior to but not captured by this invoice, may follow.

**TRUST STATEMENT**

as at March 28, 2019

**Disbursements****Receipts**

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\$0.00

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\$0.00



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Lawyers & Mediators

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Tel 416-449-1400

msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

April 29, 2019

File: MSISP011  
Invoice: 209558

**RE: Receivership of 2203284 Ontario Inc.**

To our fee for professional services rendered on the dates set out below:

Mar 27, 2019	Correspondence to lawyers for GCNA and Tarion to follow up on issues relevant to motion and receiver's next report	0.10	55.50	SLH
Mar 28, 2019	Review and provide comments on Deborah's proposed receivers report as it relates to Santaguida's mortgages	0.60	357.00	OHC
Mar 29, 2019	Prepare Opinion on Santaguida mortgages	2.10	1,249.50	OHC
Mar 31, 2019	Prepare draft notice of motion; review draft opinion on	1.20	666.00	SLH
Apr 1, 2019	Revisions to Santaguida mortgages Opinion, email to Deborah	0.50	297.50	OHC
Apr 1, 2019	Finalise draft notice of motion; meet with OC re preparation of receiver's report, etc	1.20	666.00	SLH
Apr 4, 2019	Review GCNA security in anticipation of telephone call	0.20	111.00	SLH
Apr 4, 2019	Telephone call with clients and with Tarion as well as GCNA lawyers	0.50	277.50	SLH
Apr 4, 2019	Review, sign affidavit in support of DSF fees	0.30	178.50	OHC
Apr 5, 2019	Prepare opinion on The Guarantee Company of North America mortgage	1.10	654.50	OHC
Apr 9, 2019	Provide comment on receiver's report as it relates to Santaguida mortgages	0.50	297.50	OHC
Apr 9, 2019	Review draft report (NO CHARGE)	1.10	0.00	SLH
Apr 9, 2019	Discussion with client about report	0.20	111.00	SLH
Apr 10, 2019	Cursory review of comments from OC re receiver's report; correspondence to client about this	0.10	55.50	SLH
Apr 12, 2019	Further review of GCNA commitment and indemnity agreement; finalize form of opinion on GCNA Security	0.70	416.50	OHC
Apr 12, 2019	Telephone call with receiver re status	0.40	222.00	SLH
Apr 16, 2019	Finalize opinion letters on Santaguida and GCNA mortgage security	0.50	297.50	OHC
Apr 16, 2019	Review draft report (NO CHARGE)	0.30	0.00	SLH
Apr 16, 2019	Correspondence from Tarion lawyer; report to clients about this	0.10	55.50	SLH



Invoice #: 209558

April 29, 2019

Apr 17, 2019	Conference call re receiver's report; discussions with TP; discussions with DH re report	0.80	444.00	SLH
Apr 23, 2019	Correspondence from and to receiver re whether anything had been heard from Tarion's lawyer	0.10	55.50	SLH
Apr 24, 2019	Correspondence from and to GCNA lawyer re amounts outstanding; report to client	0.20	111.00	SLH
Apr 25, 2019	Prepare draft order	0.90	499.50	SLH
Apr 25, 2019	Report to clients re draft order	0.10	55.50	SLH
Apr 28, 2019	Correspondence from and to debtors' lawyer; correspondence to receiver re upcoming motion	0.10	55.50	SLH

Total Fees	\$7,189.50
HST on Fees	\$934.71
Total Fees & Taxes	\$8,124.21

## FEE SUMMARY:

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
OHC	6.30	3,748.50
SLH	7.60	3,441.00

Total Disbursements and Taxes as per attached schedule \$806.34

**Total Fees, Disbursements & Taxes for this invoice****\$8,930.55**

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HST Number R-122563950

Total HST \$989.78

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

Invoice #: 209558

April 29, 2019

**DISBURSEMENTS**

<b>Particulars</b>	<b>Amount</b>
Copies & Duplication	351.25
Thomson Carswell VENDOR: Thomson Carswell; INVOICE#: 1756044; DATE: 01/03/2019 - Westlaw Searches Feb 2019	42.09
TELUS Communications VENDOR: TELUS Communications; INVOICE#: 4541706673.20190419; DATE: 28/03/2019 - Confernce call charges Feb 24-Mar23, 2019	5.93
Image - Download Instrument We1111875	3.00
Image - Download Instrument We1029640	3.00
Image - Download Instrument We903381	3.00
Image - Download Instrument We998973	3.00
Cyberbahn:Due Diligence Taragar Holdings Limited	8.00
Cyberbahn:Due Diligence Taragar Holdings Limited	12.00
PAYEE: Minister of Finance; REQUEST#: 178748; DATE: 4/22/2019. - File Motion Record	320.00
Total Disbursements:	\$751.27
HST on Disbursements	\$55.07
Total Disbursements & Taxes	\$806.34

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An invoice for disbursements incurred prior to but not captured by this invoice, may follow.

**TRUST STATEMENT**

as at April 29, 2019

**Disbursements****Receipts**

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\$0.00

\$0.00



DEVRY SMITH FRANK LLP  
Lawyers & Mediators

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msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

June 28, 2019

File: MSISP011  
Invoice: 211798

**RE: Receivership of 2203284 Ontario Inc.**

To our fee for professional services rendered on the dates set out below:

Apr 29, 2019	Correspondence from and to client	0.40	222.00	SLH
Apr 29, 2019	Telephone call with client about status of the matter	0.30	166.50	SLH
Apr 29, 2019	Correspondence from client re missing documentation on Santaguida mortgage; correspondence to Santaguidas' lawyers about this	0.10	55.50	SLH
Apr 29, 2019	Correspondence to Tarion's lawyer re the last outside date	0.10	55.50	SLH
Apr 29, 2019	Prepare for hearing of following day (review of reports, outline potential argument, etc)	0.60	333.00	SLH
Apr 29, 2019	Telephone call with Santaguidas' lawyer as well as with lawyers for Tarion	0.50	277.50	SLH
Apr 29, 2019	Conversation with client about status of hearing for following day	0.10	55.50	SLH
Apr 29, 2019	Telephone call with Tarion's lawyer re attendance at hearing of the following day	0.10	55.50	SLH
Apr 29, 2019	Telephone call with GCNA's lawyer re conference call and hearing of the following day	0.10	55.50	SLH
Apr 30, 2019	Appear at court on motion for distribution of funds (adjourned on consent); telephone discussion with client about this	3.90	2,164.50	SLH
May 1, 2019	Report to client about attendance at motion on previous day	0.10	55.50	SLH
May 3, 2019	Correspondence to GCNA's lawyer re accounts	0.10	55.50	SLH
May 6, 2019	Call with client re supplementary report	0.40	222.00	SLH
May 6, 2019	Correspondence from client re documents for tax; correspondence to debtor's lawyer re supporting documentation	0.10	55.50	SLH
May 8, 2019	Telephone call to client re status	0.20	111.00	SLH
May 8, 2019	Review draft supplementary report; correspondence to GCNA lawyer	0.90	499.50	SLH
May 9, 2019	Finalise and suggested modifications to receiver's report	0.80	444.00	SLH
May 9, 2019	Correspondence from and to client about report; correspondence to Tarion's lawyer re cash reserve	0.10	55.50	SLH

Invoice #: 211798

June 28, 2019

May 9, 2019	Correspondence from Tarion's lawyer	0.10	55.50	SLH
May 9, 2019	Further review of draft report (NO CHARGE)	0.30	0.00	SLH
May 9, 2019	Further telephone conversation with client about report; correspondence to Tarion's lawyer re cash collateral order	0.10	55.50	SLH
May 9, 2019	Further correspondence re motion, order, etc	0.10	55.50	SLH
May 10, 2019	Correspondence to client re report	0.10	55.50	SLH
May 10, 2019	Telephone call with client re report	0.10	55.50	SLH
May 10, 2019	Review material	0.40	222.00	SLH
May 14, 2019	Correspondence from Moldaver; correspondence from and to receiver; telephone call with receiver, etc	0.90	499.50	SLH
May 16, 2019	Meet with student re review of limitations issues	0.60	333.00	SLH
May 16, 2019	Correspondence from client re handling additional information; correspondence to debtor's lawyer re documentation; correspondence to debtor's lawyer re underlying documentation	0.10	55.50	SLH
May 17, 2019	Correspondence from and to GCNA's lawyer re upcoming motion	0.10	55.50	SLH
May 24, 2019	Correspondence from client; telephone with client	0.20	111.00	SLH
May 27, 2019	Review letter from Moldaver and his responding motion record; provide my comments on Mr. Santaguida affidavit and inconsistencies with the previous documentation provided	0.60	357.00	OHC
May 27, 2019	Correspondence to and from client re responding material; review material; meet with OC re material	0.90	499.50	SLH
May 28, 2019	Attend conference call with Lawrence, Deborah, Trevor	0.50	297.50	OHC
May 28, 2019	Call with client about additional materials	0.20	111.00	SLH
May 29, 2019	Work on comprehensive factum for hearing	3.90	2,164.50	SLH
May 30, 2019	Provide comments on trustee's supplement to Third Report	0.40	238.00	OHC
May 31, 2019	Download cases to be used for motion & produce copies for book of authorities	0.80	188.00	STH
Jun 3, 2019	Review and make suggested modifications to collateral cash order; correspondence to Tarion and to GCNA's lawyers about that	0.30	166.50	SLH
Jun 3, 2019	Telephone call with Santaguidas' lawyer	0.60	333.00	SLH
Jun 3, 2019	Telephone call with Tarion's lawyer	0.20	111.00	SLH
Jun 3, 2019	Report to client about developments	0.40	222.00	SLH
Jun 4, 2019	Speak to client about upcoming hearing; telephone call with GCNA's lawyer; draft orders; correspondence and corrections to draft orders; review all material to prepare outline of argument	5.40	2,997.00	SLH
Jun 5, 2019	Reviewing MaryLou Santaguida Security charge terms to determine whether any language denying a right of set off for purposes of motion on June 6, 2019.	0.40	128.00	NIC
Jun 5, 2019	Telephone call with client about motion of following day; various communication with other parties about motion, draft orders, etc; prepare for motion of following day by review of motion record, authorities, other parties materials, etc	2.40	1,332.00	SLH

Invoice #: 211798

June 28, 2019

Jun 6, 2019	Motion for directions, including discussions with other lawyers, attempts to resolve issues, agreement on draft orders, submissions on outstanding issues, meetings and discussions with client	3.40	1,887.00	SLH
Jun 14, 2019	Report to client re tolling issue	0.20	111.00	SLH
Jun 17, 2019	Telephone call with clients re handling	0.20	111.00	SLH
Jun 18, 2019	Correspondence to Santerra's lawyer re tolling agreement	0.10	55.50	SLH
Jun 20, 2019	Correspondence to Santaguida's lawyer to follow up re tolling	0.10	55.50	SLH
Jun 24, 2019	Draft tolling agreement in respect of potential claim by 220 Ontario against Santerra; discussion with Lawrence Hansen re preparation of tolling agreement.	0.80	336.00	CWS
Jun 25, 2019	Finalize tolling agreement; report to client about the foregoing	0.50	277.50	SLH
Jun 26, 2019	Correspondence to Santaguida's lawyer re tolling agreement	0.10	55.50	SLH

Total Fees \$18,527.50

HST on Fees \$2,408.72

Total Fees & Taxes \$20,936.22

## FEE SUMMARY:

Lawyer	Hours	Amount
CWS	0.80	336.00
NIC	4.90	128.00
OHC	1.50	892.50
SLH	43.90	16,983.00
STH	13.60	188.00

Total Disbursements and Taxes as per attached schedule \$1,520.25

## Total Fees, Disbursements &amp; Taxes for this invoice

**\$22,456.47**

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HST Number R-122563950

Total HST \$2,583.73

DEVRY SMITH FRANK LLP



Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

Invoice #: 211798

June 28, 2019

**DISBURSEMENTS**

<b>Particulars</b>	<b>Amount</b>
Copies & Duplication	444.00
TELUS Communications VENDOR: TELUS Communications; INVOICE#: 4541706673.20190519; DATE: 28/04/2019 - Conference calls	2.46
CITI-SERV invoice 21539 File: Motion Record, Affidavit of Service and Filing fee, April 24/19, Toronto Commercial List Court, Mileage, Rush	173.00
CITI-SERV invoice 21651 File: Supplementary Motion Record and Affidavit of Service, May 10/19, Toronto Commercial List Court, Mileage. Rush	173.00
CITI-SERV invoice 21876 File: Further Supplementary Motion Recordm Factum, Brief of Authorities and Affidavit of Service, May 31/19, Toronto Commercial List Court, Mileage, Rush Filing	173.00
Thomson Carswell VENDOR: Thomson Carswell; INVOICE#: 1772882; DATE: 01/06/2019 - Westlaw Online Searches, May 2019	369.98
Envoy Courier to msi Spergel Inc. Toronto Ref 448673	9.80
Total Disbursements:	\$1,345.24
HST on Disbursements	\$175.01
Total Disbursements & Taxes	\$1,520.25

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An invoice for disbursements incurred prior to but not captured by this invoice, may follow.

**TRUST STATEMENT**

as at June 28, 2019

**Disbursements****Receipts**

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\$0.00

\$0.00





# DEVRY SMITH FRANK *LLP*

Lawyers & Mediators

95 Barber Greene Road  
Suite 100  
Toronto ON  
Canada M3C 3E9  
Tel 416-449-1400

msi Spergel Inc.  
Trustee-in Bankruptcy  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

September 27, 2019

File: MSISP011  
Invoice: 218368

## RE: Receivership of 2203284 Ontario Inc.

To our fee for professional services rendered on the dates set out below:

Jul 8, 2019	Correspondence to Santerra's lawyer re tolling agreement	0.10	55.50	SLH
Jul 12, 2019	Report to client about status	0.10	55.50	SLH
Jul 17, 2019	Correspondence from client re amounts outstanding	0.10	55.50	SLH
Aug 14, 2019	Correspondence from and to client about claims process	0.20	111.00	SLH
Aug 19, 2019	Telephone call with client about unsecured claims	0.20	111.00	SLH
Aug 19, 2019	Telephone call with client about unsecured claims	0.20	111.00	SLH
Aug 20, 2019	Correspondence to Moldaver/client re claims	0.10	55.50	SLH
Aug 21, 2019	Correspondence with client about claims	0.10	55.50	SLH
Aug 22, 2019	Correspondence to Santaguida's lawyer re claims; report to client about this	0.10	55.50	SLH
Sep 9, 2019	Report to client about upcoming 9:30 appointment	0.10	55.50	SLH
Sep 10, 2019	Telephone call with client about handling of 9:30 appointment	0.20	111.00	SLH
Sep 10, 2019	Prepare for 9:30 appointment by review of results of last hearing, etc	0.30	166.50	SLH
Sep 11, 2019	Appear at 9:30 appointment, including discussions with other lawyers about outstanding issues	3.10	1,720.50	SLH
Sep 11, 2019	Report to client about attendance at 9:30 appointment	0.10	55.50	SLH
Sep 11, 2019	Telephone call with client to speak about finalization of report, recommendations and 9:30 appointment	0.40	222.00	SLH
Sep 17, 2019	Review and modify Fourth Receiver's Report, discussions and communication with client about the foregoing	3.00	1,665.00	SLH
Sep 23, 2019	Correspondence to debtor's lawyer re endorsement from	0.10	55.50	SLH
Sep 24, 2019	Legal research re ability of receiver to pay debts in respect of which limitation period has expired, emails with Lawrence re same.	2.20	704.00	NIC
Sep 24, 2019	Correspondence from debtor's lawyer re handling of matter; report to client about this	0.10	55.50	SLH

Invoice #: 218368

September 27, 2019

Sep 25, 2019	Telephone call with client re 9:30 appointment, how to respond to debtor's lawyer, etc	0.50	277.50	SLH
Sep 25, 2019	Correspondence to debtor's lawyer re issues to be considered on motion to be scheduled at 9:30 appointment for the following day; review file material to prepare for 9:30 appointment; telephone call with Tarion's lawyer re hearing of motion	1.10	610.50	SLH
Sep 26, 2019	Appear at 9:30 appointment; report to client about the foregoing; correspondence from and to client about appointment	2.70	1,498.50	SLH

Total Fees	\$7,863.50
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HST on Fees	\$1,022.33
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Total Fees & Taxes	\$8,885.83
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## FEE SUMMARY:

Lawyer	Hours	Amount
NIC	3.90	704.00
SLH	15.90	7,159.50

Total Disbursements and Taxes as per attached schedule	\$552.98
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**Total Fees, Disbursements & Taxes for this invoice****\$9,438.81**

*Payment is due on receipt. Payment may be made by cheque payable to "Devry Smith Frank LLP" (quoting file and invoice numbers on the front of the cheque), or by VISA or MasterCard. To pay by credit card, please call 416.446.3301 to provide your credit card details, or click the "Make A Payment" link found at the bottom of [www.devrylaw.ca](http://www.devrylaw.ca). Payments made by credit card are subject to a 2% convenience fee. Please do not email your credit card information.*

HST Number R-122563950

Total HST \$1,059.61

**DEVRY SMITH FRANK LLP**


Lawrence Hansen

E. & O. E. Interest will be charged on amounts outstanding more than 30 days at the rate of 12% per annum in accordance with the Solicitors Act.

**DISBURSEMENTS****Particulars****Amount**

Invoice #: 218368

September 27, 2019

Copies & Duplication	2.50
Lawrence Hansen	14.12
Lawrence Hansen: Mileage to downtown Toronto for Motion	

Lawrence Hansen	14.12
Lawrence Hansen: Mileage to downtown Toronto for Motion	

Thomson Carswell	120.78
VENDOR: Thomson Carswell; INVOICE#: 1777850; DATE: 01/07/2019 - Westlaw Online Searches, June 2019	

PAYEE: Minister of Finance; REQUEST#: 185603; DATE: 7/17/2019.	229.00
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Law Society Transaction Levy on Statement of Claim	50.00
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CITI-SERV invoice 22407 Issue: Statement of Claim, July 19/19, Toronto Civil Court	60.00
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Lawrence Hansen	14.12
- Lawrence Hansen: Mileage to downtown Toronto for appointment	

Lawrence Hansen	11.06
Lawrence Hansen: Parking re appointment	

Total Disbursements:	\$515.70
HST on Disbursements	\$37.28
Total Disbursements & Taxes	\$552.98

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An invoice for disbursements incurred prior to but not captured by this invoice, may follow.

**TRUST STATEMENT**

as at September 27, 2019

**Disbursements****Receipts**

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\$0.00

\$0.00

DUCA FINANCIAL SERVICES CREDIT UNION LTD.  
Applicant

and

2203284 ONTARIO LTD.  
Respondent

Court File No.: CV-17-11827-00CL

*ONTARIO*

**SUPERIOR COURT OF JUSTICE**  
Proceeding commenced at

TORONTO

**AFFIDAVIT**

DEVRY SMITH FRANK *LLP*  
Lawyers & Mediators  
95 Barber Greene Road, Suite 100  
Toronto, ON M3C 3E9

LAWRENCE HANSEN  
LSUC No. 41098W

SARA MOSADEQ  
LSUC No. 67864K

Tel.: 416-449-1400  
Fax: 416-449-7071

Lawyers for the receiver msi Spergel Inc.