







TDB Restructuring Limited
Licensed Insolvency Trustee

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IN THE MATTER OF THE RECEIVERSHIP OF
HARRY SHERMAN CROWE HOUSING COOPERATIVE INC.

FIRST REPORT TO THE COURT OF TDB RESTRUCTURING LIMITED

MARCH 19, 2024

Court File No. CV-22-00688248-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CITY OF TORONTO

Applicant

-and-

HARRY SHERMAN CROWE HOUSING CO-OPERATIVE INC.

Respondent

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1.0 INTRODUCTION

1. By order of the Ontario Superior Court of Justice (the “**Court**”) dated March 14, 2023 (the “**Appointment Order**”), RSM Canada Limited was appointed receiver and manager (the “**Receiver**”), without security, of all of the assets, undertakings and properties of Harry Sherman Housing Cooperative Inc. (“**HSC**” or the “**Co-op**”) acquired for, or used in relation to a business carried on by HSC, including all proceeds thereof (the “**Property**”). A copy of the Appointment Order is attached hereto as **Appendix “A”**.
2. On March 1, 2024, the Court granted an order substituting TDB Restructuring Limited in place of RSM Canada Limited as Receiver (the “**Omnibus Order**”). A copy of the Omnibus Order is attached hereto as **Appendix “B”**.
3. The Appointment Order authorizes the Receiver to, among other things:
 - (a) take possession and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of, or from, the Property;
 - (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) manage, operate, and carry on the business of the Co-op, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Co-op;
 - (d) engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver’s powers and duties, including without limitation those conferred by the Appointment Order; and

- (e) receive and collect all monies and accounts now owed or hereafter owing to HSC and to exercise all remedies of HSC in collecting such monies, including, without limitation, to enforce any security held by the HSC.
 - (f) The Appointment Order empowers the Receiver to borrow by way of revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as the Court may order), for the purpose of funding the administration of the receivership and the exercise of the Receiver's powers and duties.
4. Paragraphs 12 and 13 of Appointment Order require the Receiver to:
- (a) provide quarterly updates to the Applicant Service Manager, which reports shall be shared with the Respondent and its members, to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property, provided that the information included in such reports shall be in the sole discretion of the Receiver; and
 - (b) provide an annual report to the Court, the purpose of which is to advise the Court of the actions taken and decisions made by the Receiver under its appointment.
5. The Appointment Order, together with Court documents related to the receivership proceeding, has been posted on the Receiver's website, which can be found at <https://tdbadvisory.ca/insolvency-case/harry-sherman-crowe-housing-co-operative-inc/>.

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1.1 Purpose of the First Report to Court

6. The purpose of this first report to Court (the “**First Court Report**”) is to:
 - a) advise the Court of the actions taken and decisions made by the Receiver under its appointment, including the Receiver’s decision to replace the Receiver’s independent legal counsel, in accordance with paragraph 13 of the Appointment Order;
 - b) provide the Court with information in relation to certain capital repairs projects approved by the City of Toronto (the “**City**”) and progress made by the Receiver and Community First Developments Inc. (“**CFDI**”), the property manager engaged by the Receiver;
 - c) provide the Court with a summary of the Receiver’s statement of interim cash receipts and disbursements (the “**Interim SRD**”) for the period March 14, 2023 to March 11, 2024; and
 - d) request that the Court grant an order:
 - i. approving the Quarterly Reports (defined below) and the First Court Report and the activities and conduct of the Receiver as described in the Quarterly Reports and the First Court Report;
 - ii. approving the R&D; and
 - iii. approving the fees and disbursements of the Receiver.

1.2 Terms of Reference

7. In preparing this First Court Report and making the comments herein, the Receiver has relied upon information from third-party sources (collectively, the “**Information**”). Certain of the information contained in the First Court Report may refer to, or is based on, the Information. As the Information has been provided by other parties or obtained from documents filed with the Court in this matter, the Receiver has relied on the Information and, to the extent possible, reviewed the

Information for reasonableness. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.

8. Unless otherwise stated, all dollar amounts contained in the First Quarterly Report are expressed in Canadian dollars.

2.0 BACKGROUND

9. The background leading up to the appointment of the Receiver can be found in the City of Toronto's application record dated November 10, 2022, which is posted on the Receiver's website at <https://tdbadvisory.ca/insolvency-case/harry-sherman-crowe-housing-co-operative-inc/>.
10. Briefly, on October 4, 2022, the City of Toronto commenced an application for the appointment of a receiver pursuant to *Housing Services Act, 2011* (the "**HSA**"), which appointment was ordered by the Honourable Justice Penny on March 14, 2023. The application was commenced because HSC failed to comply with certain requirements of the HSA, despite being provided with notice and an opportunity to cure the identified failures.

3.0 RECEIVER'S ACTIVITIES

11. In accordance with paragraph 12 of the Appointment Order, the Receiver has posted on its website, its first, second and third quarterly reports (the "**Quarterly Reports**"), which set out the Receiver's activities for the periods March 14, 2023 to June 13, 2023, June 14, 2023 to September 18, 2023 and September 19, 2023 to December 14, 2023. In consultation with the Applicant, the posting of the Quarterly Reports to the Receiver's website was determined to be satisfactory for the purposes of paragraph 12 of the Appointment Order. The Quarterly Reports are attached hereto, without appendices, as **Appendix "C"**, **Appendix "D"** and **Appendix "E"**.

12. A summary of the Receiver's activities since December 14, 2023, are set out below:
- a) corresponded with the Co-op's auditor to finalize the audited financial statements for the year ended June 30, 2023 and filed same with the City and Canada Revenue Agency ("CRA");
 - b) corresponded with the Co-op's auditor to finalize the corporate tax return for the year ended June 30, 2023 and filed same with CRA;
 - c) completed and filed with CRA various HST rebate forms for the Co-op;
 - d) finalized and filed with the City the Co-op's amended Annual Information Return ("AIR") for the year ended June 30, 2022 and the AIR for the year ended June 30, 2023;
 - e) completed all things necessary to update resident housing deposits and housing charges for those residents paying by electronic funds transfer, pursuant to instructions from CFDI;
 - f) continued with approval and payment of the Co-op's ongoing operating liabilities and property taxes;
 - g) approved and effected capital repairs and maintenance to the Co-op's common areas and systems and various units, as necessary;
 - h) reviewed and commented on monthly property management reports from CFDI;
 - i) approved payment arrangements for certain residents in arrears of housing (rent) payments;
 - j) attended several notice to appear meetings with CFDI and residents in arrears of housing (rent) payments and decided on whether to issue eviction decisions;
 - k) received and invested in a guaranteed investment certificate capital repairs funding received from the City pursuant to its Canada-Ontario Community

Housing Initiative Agreement (the “**COCHI Agreement**”), which is discussed in further detail below;

- l) attending to all other administrative matters with respect to the receivership administration, including supervision, all meetings, telephone and virtual attendances and written and verbal correspondence to facilitate the forgoing.

4.0 CHANGE OF COUNSEL

13. Upon its appointment, in accordance with paragraph 2 (d) of the Appointment Order, the Receiver retained Blaney McMurtry LLP (“**Blaneys**”) as its independent legal counsel for this receivership proceeding.
14. The Partner at Blaney’s with carriage of the file retired in or about June 2023 and the file was passed on to another partner at Blaneys.
15. In or about October 2023, the Receiver required Blaneys to respond to certain questions of a legal nature posed by HSC’s auditor with respect to finalization of the treatment of certain amounts in and notes to the June 2023 audited financial statements of the Co-op; however, Blaneys was unresponsive.
16. After the auditor emailed Blaney’s on several occasions and the Receiver sent numerous follow up emails to Blaney’s with no response, the Receiver held several calls with HSC’s auditor to ascertain what could be done to satisfy the auditor so that the June 2023 financial statements could be finalized and issued by the auditor. The auditor worked with the Receiver to obtain sufficient and appropriate audit evidence for the financial statements to be issued.
17. In January 2024, Blaney’s responded to the auditor; however, at that point, the June 30, 2023 financial statements had already been finalized and filed with the City and CRA.
18. In late February 2024, the Receiver replaced Blaney’s with WeirFoulds LLP as its independent legal counsel.

5.0 CAPITAL REPAIRS PROJECTS AND FUNDING

19. As referred to above, the Receiver entered into the COCHI Agreement with the City in early December 2023 with a view to obtaining funding for certain desperately needed capital repairs to the Co-op.
20. While not all of the capital repairs the Receiver applied for were approved, the City did approve the following capital repairs:
 - a) roof replacement;
 - b) replacement of fire alarms over 10 years old;
 - c) repaving of road and parking areas;
 - d) replacement of uneven paving;
 - e) replacement of ground lighting;
 - f) replacement of hallway/common area and underground parking lighting;
 - g) elevator modernization; and
 - h) booster pump replacement.
21. In accordance with the COCHI Agreement, the City has advanced \$431,250 to the Receiver, which represents 30% of the total approved funding, which the Receiver has invested in a short-term guaranteed investment certificate. Further monies will be advanced to the Receiver as eligible work progresses and payments to consultants and trades are made in accordance with the COCHI Agreement. A copy of the COCHI Agreement has not been attached hereto; however, should the Court require it, the Receiver will provide same.
22. Attached hereto as **Appendix "F"** is a progress report on the various projects approved and funded by the City and an estimated timeline for completion of same.

6.0 RECEIVER'S INTERIM SRD

23. Attached hereto as **Appendix "G"** is the Receiver's Interim SRD for the period March 14, 2023 to March 11, 2024. During this period, cash receipts were \$4,197,332 and cash disbursements were \$3,567,713, resulting in an excess of receipts over disbursements of \$629,619. The cash balance in the Receiver's trust account totals \$198,369 and as set out above, the Receiver has invested \$431,250 funded by the City for capital repairs in a short-term guaranteed investment certificate.
24. The Receiver has left open HSC's operating account to which, among other things, residents of the Co-op pay housing and parking charges via electronic funds transfers and the City deposits its monthly subsidy payments. On a daily basis, the Receiver receives a report of HSC's operating account activity from Bank of Montreal ("**BMO**") and accepts or rejects any debits to the account, as appropriate. Credits or receipts to the account are automatically accepted by BMO. The Receiver, on a monthly basis, sweeps this operating account and transfers the funds in it to the Receiver's trust account. The balance in HSC's operating account as at March 11, 2024 was \$44,215.

7.0 PROFESSIONAL FEES AND DISBURSEMENTS

25. Pursuant to paragraph 20 of the Appointment Order, the Receiver and its counsel are to be paid their reasonable fees and disbursements at their standard rates and charges, incurred both before and after the making of the Appointment Order. Pursuant to paragraph 21 of the Appointment Order, the Receiver and its counsel shall pass their accounts before the Court.
26. The Receiver's accounts total \$230,391.50 and \$366.95 in fees and disbursements, respectively, plus HST of \$29,998.58 for a total amount of \$260,757.03 from March 14, 2023 to January 31, 2024. A copy of the Receiver's interim accounts, together with a summary of the accounts, the total billable hours charged per account, and the average hourly rate charged per account, is set out in the Affidavit of Arif Dhanani sworn on * and attached to this Report as **Appendix "G"**.

8.0 CONCLUSION AND RECOMMENDATION

27. The Receiver is continuing to work with the City, CFDI and various other constituents to ensure that the housing project is operating in a manner consistent with the HSA and to complete the various capital repairs projects, which the City has approved and funded.
28. The Receiver recommends continuing the appointment of the Receiver until such time as the housing project is being operated in full compliance with the HSA, the various capital repairs projects approved and funded by the City being completed and the housing provider set to assume responsibility for managing and operating the housing project at that stage is capable of managing the housing project as a going concern with the support of the City and other stakeholders. The City of Toronto has advised that it is supportive of this recommendation.

9.0 RECEIVER'S REQUEST OF THE COURT

29. Based on the foregoing, the Receiver respectfully requests that the Court grant the order described in paragraph 6 (d) above.

All of which is respectfully submitted to this Court as of this 19th day of March 2024.

TDB RESTRUCTURING LIMITED, solely in its capacity as Receiver and Manager of Harry Sherman Crowe Housing Cooperative Inc. and not in its personal or corporate capacity

Per:



Arif Dhanani, CPA, CA, CIRP, LIT
Managing Director

APPENDIX A



Court File No. CV-22-00688248-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.)
JUSTICE PENNY)
TUESDAY, THE
14TH DAY OF MARCH, 2023

CITY OF TORONTO

Applicant

- and -

HARRY SHERMAN CROWE HOUSING CO-OPERATIVE INC.

Respondent

ORDER
(appointing Receiver)

THIS APPLICATION made by the Applicant for an Order pursuant to section 85(7) of the *Housing Services Act, 2011*, S.O. 2011, c. 6, Sch. 1, as amended (the "HSA"), and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA"), appointing RSM Canada Limited as receiver and manager (in such capacities, the "Receiver"), without security, of all of the assets, undertakings, and properties of Harry Sherman Crowe Housing Co-operative Inc. ("Harry Sherman" or "the Housing Provider"), acquired for, or used in relation to, the operation of the Housing Provider, including the housing project at 51 The Chimneystack Road on the York University Campus in the City of Toronto, Province of Ontario (the "Housing Project"), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Application Records and Facta before the Court, the Consent of RSM Canada Limited to act as the Receiver, and on Consent of the parties:

APPOINTMENT

1. THIS COURT ORDERS that pursuant to section 85(7) of the HSA and section 101 of the CJA, RSM Canada Limited is hereby appointed as Receiver, without security, of all of the assets, undertakings, and properties of the Housing Provider acquired for, or used in relation to, a business carried on by the Housing Provider, including the Housing Project, and including all proceeds thereof (the "Property").

RECEIVER'S POWERS

2. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable, providing that, in doing so, the Receiver complies with the HSA and its regulations:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Respondent, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Respondent;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel, and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises, or other assets to continue the business of the Housing Provider or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Respondent and to exercise all remedies of the Respondent in collecting such monies, including, without limitation, to enforce any security held by the Respondent;
- (g) to settle, extend, or compromise any indebtedness owing to the Respondent;
- (h) to execute, assign, issue, and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Respondent, for any purpose pursuant to this Order;
- (i) to initiate, prosecute, and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Respondent, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (k) to sell, convey, transfer, lease, or assign the Property or any part or parts thereof out of the ordinary course of the Respondent's business,
 - (i) without the approval of this Court, in respect of any transaction not exceeding \$25,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000; and
 - (ii) with the approval of this Court, in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;and in each such case, notice under subsection 63(4) of the Ontario *Personal Property Security Act* shall not be required;
- (l) to report to, meet with and discuss with such Persons (as defined below), as well as the City of Toronto, as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, as the Receiver deems advisable and pursuant to the terms set out below, subject to such terms as to confidentiality;
- (m) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (n) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Respondent;
- (o) to enter into agreements with any trustee in bankruptcy appointed in respect of the Respondent, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Respondent;
- (p) to exercise any member, partnership, joint venture, or other rights which the Respondent may have;

- (q) to increase the rents, housing charges, and any other fees and charges the occupants of the Housing Project (as that term is defined in the HSA) are required to pay, as the Receiver deems appropriate under the circumstances, and in accordance with the provisions of the HSA, the HSA's regulations, and the *Residential Tenancies Act, 2006*, S.O. 2006, c. 17, as amended (the "RTA");
- (r) to terminate the occupancy of any resident of the Property, in accordance with the HSA, the HSA's regulations, and the RTA; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations,

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

3. THIS COURT ORDERS that (i) the Respondent, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and members, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

4. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate, and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Respondent, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records")

in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain, and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software, and physical facilities relating thereto, provided however that nothing in this paragraph 4 or in paragraph 5 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

5. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase, or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

6. THIS COURT ORDERS that no proceeding (including any arbitration proceeding) or enforcement process in any court tribunal, or before an arbitrator (each, a "Proceeding"), shall be commenced or continued against the Receiver, except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE RESPONDENT OR THE PROPERTY

7. THIS COURT ORDERS that no Proceeding against or in respect of the Respondent or the Property shall be commenced or continued, except with the written consent of the Receiver or with leave of this Court, and any and all Proceedings currently under way against or in respect

of the Respondent or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

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

NO INTERFERENCE WITH THE RECEIVER

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

10. THIS COURT ORDERS that the Respondent, its directors, employees, members, and/or agents be and are hereby restrained from issuing cheques on, withdrawing any monies from, or in any way dealing with the property of the Respondent or in which the Respondent has an interest, including but not limited to personal property, bank accounts, trust accounts and real property.

11. THIS COURT ORDERS that the Respondent shall be deemed to ratify and confirm whatever the Receiver does in the course of the receivership, so long as it is done in accordance with the HSA, the HSA's regulations, and the terms of the Receiver's appointment, and the Receiver shall not be required to consult with, obtain the approval of, or have its actions ratified by the Respondent.

REPORTING REQUIREMENTS

12. THIS COURT ORDERS that the Receiver shall provide quarterly updates to the Applicant Service Manager, which reports shall be shared with the Respondent and its members, to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property, provided that the information included in such reports shall be in the sole discretion of the Receiver.

13. THIS COURT ORDERS that the Receiver shall also provide an annual report to this Court, the purpose of which is to advise the Court of the actions taken and decisions made by the Receiver under its appointment.

CONTINUATION OF SERVICES

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

RECEIVER TO HOLD FUNDS

15. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver, and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any rents and accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies

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

EMPLOYEES

16. THIS COURT ORDERS that all employees of the Respondent shall remain the employees of the Respondent until such time as the Receiver, on the Respondent's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as may provided under any other applicable legislation, other than such amounts as the Receiver may specifically agree in writing to pay.

PIPEDA

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

LIMITATION ON ENVIRONMENTAL LIABILITIES

18. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession, or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release,

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

LIMITATION ON THE RECEIVER'S LIABILITY

19. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Receiver by any other applicable legislation, including the protections afforded to the Receiver by the HSA and its regulations or any other applicable legislation.

RECEIVER'S ACCOUNTS

20. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall, subject to the limits set out in the provisions of the HSA and its regulations, form a first charge on the Property in priority to all security interests, trusts, liens, charges, and encumbrances, statutory or otherwise, in favour of any Person

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

22. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court. Any monies advanced to the Receiver and/or the Receiver's Legal Counsel, as set out in this paragraph, shall be reimbursed to the Respondent Applicant, following notice by the Receiver to the Applicant of such advances.

FUNDING OF THE RECEIVERSHIP

23. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge, subject to and the limitations set out in the provisions of the HSA and its regulations.

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

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

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

SERVICE AND NOTICE

27. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>

28. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, or facsimile transmission to the Respondent's creditors or other interested parties at their respective addresses as last shown on the records of the Respondent and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

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

30. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Housing Provider.

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

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

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



A handwritten signature in blue ink, appearing to read "Perry J.", is written over a horizontal line.

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that RSM Canada Limited, the receiver and manager (the "Receiver") without security, of all of the assets, undertakings, and properties of Harry Sherman Crowe Housing Co-operative Inc. (the "Housing Provider") acquired for, or used in relation to a business carried on by the Housing Provider, including operation of the housing project at 51 The Chimneystack Road on the York University Campus in the City of Toronto, Province of Ontario, including all proceeds thereof (collectively, the "Property"), appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the ___ day of _____, 20__ (the "Order") made in an action having Court file number __-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

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

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

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

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

DATED the ____ day of _____, 20__.

RSM CANADA LIMITED, solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name:

Title:

B E T W E E N :

CITY OF TORONTO
(Applicant)

-and-

**HARRY SHERMAN CROWE HOUSING
CO-OPERATIVE INC.**
(Respondent)

ONTARIO

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

Proceeding commenced at Toronto

ORDER

(appointing Receiver, dated March 14, 2023)

CITY SOLICITOR'S OFFICE

City of Toronto, Legal Services
Station 1260, Metro Hall
55 John St., 26th Floor
Toronto, ON M5V 3C6

Mark Siboni/Ryan Krahn

LSO Nos. 50101 V/74645M
Tel: (416) 392-9786/(416) 338-1395
Fax: (416) 397-5624
Email: mark.siboni@toronto.ca

Lawyers for the Applicant, City of Toronto

APPENDIX B

Court File No. CV-24-00715515-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE MADAM)	FRIDAY, THE 1 ST
)	
JUSTICE CONWAY)	DAY OF MARCH, 2024

B E T W E E N:

TDB RESTRUCTURING LIMITED

Applicant

and

RSM CANADA OPERATIONS ULC

Respondent

APPLICATION UNDER Rule 14.05(3)(h) of the *Rules of Civil Procedure***SUBSTITUTION ORDER**

THIS APPLICATION made by TDB Restructuring Limited (“**TDB**”) for an order, among other things, substituting the name of RSM Canada Limited with the name TDB Restructuring Limited on the Substituted Mandates (as defined below), was heard this day by way of judicial video conference in Toronto, Ontario by Zoom videoconference

ON READING the Application Record of TDB, including the Affidavit of Bryan A. Tannenbaum sworn February 27, 2024, together with the exhibits attached thereto (the “**Affidavit**”), and on hearing the submissions of counsel for TDB, no one else appearing, although served as evidenced by the Affidavit of Service of Lynda Christodoulou sworn February 28, 2024

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

BIA MANDATES

2. **THIS COURT ORDERS** that the name TDB Restructuring Limited be and is hereby substituted in place of the name of RSM Canada Limited as Trustee in Bankruptcy (the “**Bankruptcy Trustee**”) of the estate files listed as bankruptcies on Schedule “A” hereto (the “**BIA Estates**”) and as Proposal Trustee (the “**Proposal Trustee**”) of the estate files listed as proposals on Schedule “A” hereto (collectively with the BIA Estates, the “**BIA Mandates**”) and any reference to the name RSM Canada Limited in any Court Order in respect of such BIA Mandates or any schedule to such Court Order shall be replaced by the name TDB Restructuring Limited.

3. **THIS COURT ORDERS** that, for greater certainty all, real and personal property wherever situate of the BIA Estates shall be, remain and is hereby vested in TDB Restructuring Limited in its capacity as Bankruptcy Trustee, to be dealt with by TDB Restructuring Limited in accordance with the provisions of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”), pursuant to its powers and obligations as Bankruptcy Trustee of the BIA Estates.

4. **THIS COURT ORDERS** that TDB Restructuring Limited is authorized and directed to continue and to complete the administration of the BIA Mandates, to deal with the property in the BIA Mandates in accordance with its duties and functions as Bankruptcy Trustee or Proposal Trustee, as the case may be, as set out in the BIA and to receive all remuneration of the Bankruptcy Trustee or Proposal Trustee in the BIA Mandates for services performed from the commencement of each of the BIA Mandates until the discharge of the Bankruptcy Trustee or Proposal Trustee, as applicable.

5. **THIS COURT ORDERS** that that the requirement and responsibility for taxation of the Bankruptcy Trustee’s or Proposal Trustee’s accounts in respect of the BIA Mandates with respect to all work performed in respect of such BIA Mandate from the initial appointment of RSM Canada Limited or any other party, through to the completion of the administration of such BIA Mandates and discharge of TDB Restructuring Limited as Bankruptcy Trustee or Proposal Trustee, as applicable, shall be completed using the name TDB Restructuring Limited.

6. **THIS COURT ORDERS AND DIRECTS** that to the extent that security has been given in the name of RSM Canada Limited in cash or by bond of a guarantee company pursuant to section 16(1) of the BIA (the “**Security**”), such Security shall be transferred from the name RSM Canada Limited to the name TDB Restructuring Limited and any party holding such Security be and is hereby directed to take all steps necessary to effect such transfer. TDB Restructuring Limited shall retain all obligations respecting the Security.

RECEIVERSHIP PROCEEDINGS

7. **THIS COURT ORDERS** that the name TDB Restructuring Limited be and is hereby substituted in place of the name RSM Canada Limited as the Receiver, Receiver and Manager, or Interim Receiver (collectively, “**Receiver**”) in respect of the mandates listed in Schedule “B” hereto (the “**Receivership Proceedings**”) and any reference to the name RSM Canada Limited in any Court Order in respect of such Receivership Proceedings or any schedule to such Court Order shall be replaced by the name TDB Restructuring Limited.

CCAA PROCEEDINGS

8. **THIS COURT ORDERS** that the name TDB Restructuring Limited be and is hereby substituted in place of the name of RSM Canada Limited as Monitor of the estate files listed as CCAA restructuring proceedings on Schedule “C” hereto (the “**CCAA Estates**”) and any reference to the name RSM Canada Limited in any Court Order in respect of such mandates (the “**CCAA Mandates**”) or any schedule to such Court Order shall be replaced by the name TDB Restructuring Limited.

ESTATE TRUSTEE DURING LITIGATION PROCEEDINGS

9. **THIS COURT ORDERS** that: (i) the name TDB Restructuring Limited be and is hereby substituted in place of the name RSM Canada Limited as Estate Trustee During Litigation in respect of the mandate listed in Schedule “D” hereto; and (ii) the name Bryan A. Tannenbaum of TDB Restructuring Limited be and is hereby substituted in place of the name Bryan A. Tannenbaum of RSM Canada Limited as Estate Trustee During Litigation in respect of the mandate listed in Schedule “D” (collectively, the “**Estate Mandates**”), and any reference to the name RSM Canada Limited in any Court Order in respect of such Estate Mandates or any

schedule to such Court Order shall be replaced by the name TDB Restructuring Limited. Collectively, the BIA Mandates, the Receivership Proceedings, the CCAA Mandates and the Estate Mandates are referred to herein as the “**Substituted Matters**”).

SUBSTITUTED MANDATES

10. **THIS COURT ORDERS** that TDB Restructuring Limited (and its directors, officers, employees, agents, legal counsel and other representatives, as applicable) will continue to have all rights, benefits, protections and obligations granted to RSM Canada Limited (and its legal counsel and representatives, as applicable) under any order made in the Substituted Mandates or any statute applicable to the Substituted Mandates or any contract or agreement to which TDB Restructuring Limited is party under the name RSM Canada Limited in the Substituted Mandates. For greater certainty and without limitation, this includes the benefit of any indemnity, charge or priority granted in the Substituted Mandates and relief from the application of any statute including the Personal Information Protection and Electronic Documents Act (Canada) (“**PIPEDA**”).

11. **THIS COURT ORDERS** that to the extent required by the applicable Orders in the Substituted Mandates, the accounts of RSM Canada Limited and its legal counsel in respect of the Substituted Mandates shall be passed in accordance with the applicable Orders in the Substituted Mandates in the name and on the application of TDB Restructuring Limited.

ACCOUNTS

12. **THIS COURT ORDERS** that TDB Restructuring Limited be and is hereby authorized to transfer any and all accounts from the name RSM Canada Limited to the name TDB Restructuring Limited and, if the name on such accounts cannot be changed, to transfer all funds that remain in its trust bank accounts that belong or relate to the Substituted Mandates, or otherwise, to accounts in the name TDB Restructuring Limited, and TDB Restructuring Limited be and is hereby authorized to take all steps and to execute any instrument required for such purpose. Any bank, financial institution or other deposit-taking institution with which TDB Restructuring Limited banks be and is hereby authorized to rely on this Order for all purposes of

this paragraph and shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any of the foregoing actions.

13. **THIS COURT ORDERS AND DIRECTS** that TDB Restructuring Limited be and is hereby authorized to endorse for deposit, deposit, transfer, sign, accept or otherwise deal with all cheques, bank drafts, money orders, cash or other remittances received in relation to any of the Substituted Mandates where such cheques, bank drafts, money orders, cash or other remittances are made payable or delivered to the name TDB Restructuring Limited, in relation to the same, and any bank, financial institution or other deposit-taking institution with which TDB Restructuring Limited banks be and is hereby authorized to rely on this Order for all purposes of this paragraph and shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any of the foregoing actions.

GENERAL

14. **THIS COURT ORDERS** that this Order shall be effective in all judicial districts in Ontario which govern any of the Substituted Mandates.

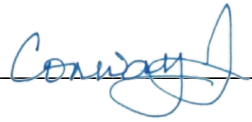
15. **THIS COURT ORDERS** that the requirement for a separate Notice of Motion and supporting Affidavit to be filed in the Court file of each of the Substituted Mandates be and is hereby waived.

16. **THIS COURT ORDERS** that TDB Restructuring Limited shall notify the parties on the Service Lists of the Substituted Mandates (if applicable) of the new website established for such Substituted Mandate and shall post a copy of this Order to the website of each Substituted Mandate and that such notice shall satisfy all requirements for service or notification of this motion and this Order on any interested party in the Substituted Mandates including, without limitation, proven creditors within the BIA Mandates, parties on the Service Lists of the Substituted Mandates (if applicable), the applicable bankrupts or debtors within the Substituted Mandates, and any other person, and any other requirements of service or notification of this motion be and is hereby waived.

17. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give

effect to this Order and to assist TDB Restructuring Limited in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to TDB Restructuring Limited as may be necessary or desirable to give effect to this Order, or to assist TDB Restructuring Limited and its agents in carrying out the terms of this Order.

18. **THIS COURT ORDERS** that this Order is effective from today's date and is enforceable without the need for entry or filing.



Schedule "A": BIA Mandates

Bankruptcies

	Name	Estate Number
1.	Carrington Homes Limited	31-457618
2.	Fernicola, George	31-457619
3.	D. Mady Investments Inc.	31-2281994
4.	Eco Energy Home Services Inc.	31-2502463
5.	Ontario HVAC & Water Inc.	31-2613545
6.	2305992 Ontario Inc.	31-2655918
7.	Fernwood Developments (Ontario) Corporation	31-2661061
8.	Legal Print and Copy Incorporated	31-2884436
9.	Commerce Copy Incorporated	31-2884438
10.	TDI-Dynamic Canada, ULC	31-2903815
11.	Limestone Labs Limited	31-2907613
12.	2465409 Ontario Inc.	31-2939766
13.	Creative Wealth Media Finance Corp.	31-3003083
14.	Knight-Pro Inc.	31-3013900
15.	Ulmer, Blair	32-159136

Division 1 Proposals

	Name	Estate Number
1.	Vaughn Mills Packaging Ltd.	31-2895096
2.	RLogistics Limited Partnership	31-3040679
3.	RLogistics Inc.	31-3042209
4.	1696308 Ontario Inc.	31-3042213

Schedule "B": Receivership Proceedings

Name	Court / OSB Number
1. Z. Desjardins Holdings Inc.	CV-23-00706607-00CL
2. 485, 501 and 511 Ontario Street South, Milton, ON	CV-23-00696349-00CL
3. Eco Energy Home Services Inc.	CV-19-614122-00CL
4. 3070 Ellesmere Developments Inc.	CV-19-00627187-00CL
5. Fernwood Developments Ontario Corporation	CV-20-00635523-00CL
6. Utilecredit Corp.	CV-20-00636417
7. 134, 148, 152, 184/188, 214, 224 and 226 Harwood Avenue, Ajax, ON	CV-20-00651299-00CL
8. Greenvilla (Sutton) Investment Limited (private receivership)	31-459273
9. 2088556 Ontario Inc. (private receivership)	31-459274
10. 935860 Ontario Limited (private receivership)	31-459275
11. Areacor Inc.	CV-22-00674747-00CL
12. Limestone Labs Limited and CleanSlate Technologies Incorporated (private receivership)	31-459498
13. 12252856 Canada Inc.	CV-22-00691528-00CL
14. Harry Sherman Crowe Housing Co-operative Inc.	CV-22-00688248-00CL
15. Richmond Hill Re-Dev Corporation	CV-23-00695238-00CL
16. Stateview Homes (Hampton Heights) Inc.	CV-23-00700356-00CL
17. 142 Queenston Street, St. Catharines, ON	CV-23-00705617-00CL
18. 2849, 2851, 2853, 2855 and 2857 Islington Avenue, Toronto, ON	CV-23-00701672-00CL
19. 311 Conacher Drive, Kingston, ON	CV-23-00701672-00CL
20. Real Property owned by King David Inc.	CV-23-00710411-00CL
21. CBJ Developments Inc. et al.	CV-23-00707989-00CL
22. 25 Neighbourhood Lane, Etobicoke, ON M8Y 0C4	31-459784

Schedule "C": CCAA Proceedings

Name	Court Number
1. Quality Sterling Group, comprising Quality Rugs of Canada Ltd., Timeline Floors Inc., Ontario Flooring Ltd., Weston Hardwood Design Centre Inc., Malvern Contact Interiors Ltd., Timeline Floor Inc. Ontario Flooring Ltd. Weston Hardwood Design Centre Inc. Malvern Contract Interior Limited Quality Commercial Carpet Corporation Joseph Douglas Pacione Holding Ltd. John Anthony Pacione Holding Ltd. Jopac Enterprises Limited, and Patjo Holding Inc.	CV-23-00703933-00CL

Schedule "D": Estate Trustee During Litigation Proceedings

Name	Court Number
1. The Estate of Sarah (Sue) Turk *	01-3188/14
2. The Estate of Sarah (Sue) Turk *	05-35/14
3. The Estate of Lev Alexandr Karp – <i>discharge</i> <i>pending</i>	05-100/17 05-265/17
4. The Estate of Peter Trezzi	01-4647/16
5. The Estate of Florence Maud Anderson *	05-159/19
6. Estate of Murray Burke	2988/19
7. Estate of Robert James Cornish	CV- 23-00693852-00ES
8. Estate of Anne Takaki *	CV-22-00011105-00ES
9. Estate of John Takaki *	CV-22-00011105-00ES
10. Estate of James Frederick Kay **	06-006/14
11. Klaczkowski Family Trust **	CV-21-00659498-00ES
12. Estate of Ethel Ailene Cork **	CV-23-00710309-00ES
13. Estate of Justin Milton Cork **	CV-23-00710291-00ES

* In the name of Bryan A. Tannenbaum of RSM Canada Limited.

** In the name of Bryan A. Tannenbaum only.

TDB RESTRUCTURING LIMITED

and

RSM CANADA OPERATIONS ULC

Court File No. CV-24-00715515-00CL

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

Proceedings commenced at TORONTO

ORDER

CHATONS LLP
Barristers and Solicitors
5000 Yonge Street, 10th Floor
Toronto, ON M2N 7E9

Maya Poliak (LSUC #54100A)
Tel: 416-218-1161
Email: maya @chaitons.com

Lawyers for the Applicant

APPENDIX C



RSM Canada Limited
Licensed Insolvency Trustee

Court File No. CV-22-00688248-00CL

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

BETWEEN:

CITY OF TORONTO

Applicant

-and-

HARRY SHERMAN CROWE HOUSING CO-OPERATIVE INC.

Respondent

FIRST QUARTERLY REPORT OF THE RECEIVER

JUNE 13, 2023

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RECEIVER'S ACTIVITIES TO DATE.....	4

Appendices

Appendix A – Appointment Order

Appendix B – 245 Notice

INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (the “**Court**”) dated March 14, 2023 (the “**Appointment Order**”), RSM Canada Limited (“**RSM**”) was appointed receiver and manager (the “**Receiver**”), without security, of all of the assets, undertakings and properties of Harry Sherman Housing Co-operative Inc. (“**HSC**” or the “**Co-op**”) acquired for, or used in relation to a business carried on by HSC, including all proceeds thereof (the “**Property**”). A copy of the Appointment Order is attached hereto as **Appendix “A”**.

2. The Appointment Order authorizes the Receiver to, among other things:
 - (a) take possession and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of, or from, the Property;
 - (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) manage, operate, and carry on the business of the Co-op, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Co-op;

- (d) engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by the Appointment Order; and
 - (e) receive and collect all monies and accounts now owed or hereafter owing to HSC and to exercise all remedies of HSC in collecting such monies, including, without limitation, to enforce any security held by the HSC.
- 3. The Appointment Order empowers the Receiver to borrow by way of revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as the Court may order), for the purpose of funding the administration of the receivership and the exercise of the Receiver's powers and duties.
- 4. Paragraphs 12 and 13 of Appointment Order require the Receiver to:
 - (a) provide quarterly updates to the Applicant Service Manager, which reports shall be shared with the Respondent and its members, to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property, provided that the information included in such reports shall be in the sole discretion of the Receiver; and

- (b) provide an annual report to the Court, the purpose of which is to advise the Court of the actions taken and decisions made by the Receiver under its appointment.
5. The Appointment Order, together with Court documents related to the receivership proceeding, has been posted on the Receiver's website, which can be found at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.
6. In accordance with paragraph 2 (d) of the Appointment Order, the Receiver has retained Blaney McMurtry LLP ("**Blaneys**") as its independent legal counsel for this receivership proceeding.

PURPOSE OF THE FIRST REPORT

7. The purpose of this first quarterly report of the Receiver (the "**First Quarterly Report**") is to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property.

TERMS OF REFERENCE

8. In preparing this First Quarterly Report and making the comments herein, the Receiver has relied upon information from third-party sources (collectively, the "**Information**"). Certain of the information contained in the First Quarterly Report may refer to, or is based on, the Information. As the Information has been provided by other parties or obtained from documents filed with the Court in this matter, the Receiver has relied on the Information and, to the extent possible, reviewed the

Information for reasonableness. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.

9. Unless otherwise stated, all dollar amounts contained in the First Quarterly Report are expressed in Canadian dollars.

BACKGROUND

10. The background leading up to the appointment of the Receiver can be found in the City of Toronto's application record dated November 10, 2022, which is posted on the Receiver's website at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.

RECEIVER'S ACTIVITIES TO DATE

11. Set out below is a summary of the Receiver's activities since its appointment:
 - (a) attended at the Co-op's offices in North York, Ontario on March 15, 2023 and met with Mr. Javon Nelson of ACE Consulting & Engagement Inc. ("**ACE**") and Ms. Shameika Rose of EA's Management ("**EAM**"), the former property managers of the Co-op, to discuss the receivership proceeding and to ascertain the location of the Co-op's books and records. Mr. Nelson

provided the Receiver with certain information, including details regarding the Co-op's bank accounts with Bank of Montreal ("**BMO**");

- (b) wrote to BMO to request that all bank accounts in the name of HSC be frozen and to allow deposits, but no withdrawals from those accounts;
- (c) changed the locks on the property management/accounting office on-site at the Co-op;
- (d) sent a Notice and Statement of Receiver pursuant to Sections 245 (1) and 246 (1) of the Bankruptcy and Insolvency Act (the "**245 Notice**") to the known creditors of the Co-op via regular mail. The known creditors were compiled from a listing provided by Mr. Nelson. A copy of the 245 Notice is attached hereto as **Appendix "B"**;
- (e) contacted Worldsource Financial Management Inc. ("**Worldsource**"), the entity holding the investment funds of the Co-op, to advise of the receivership proceeding and do all things necessary to complete all requisite documentation required by Worldsource;
- (f) set up the Receiver's website and post all public documentation thereon pursuant to the e-Service Protocol;
- (g) wrote to Canada Revenue Agency ("**CRA**") to open an HST account in the Receiver's name. CRA confirmed on June 7, 2023 that it has opened a separate branch account for the Receiver;

- (h) opened a trust account at BMO for the receipts and disbursements relating to the receivership administration;
- (i) assessed the capabilities of the existing property managers and maintenance manager at the Co-op;
- (j) terminated ACE and EAM's engagement as property managers and Evland Construction and Maintenance Inc.'s engagement as maintenance manager and negotiated and entered into a property management, maintenance and accounting agreement with Community First Developments Inc. ("**CFDI**"), to act as an independent property and maintenance manager and provide accounting services for the Co-op;
- (k) contacted the Rogers Wireless, Bell Canada and Enbridge to advise of the receivership administration and notify them of the stay of proceedings against the Co-op;
- (l) reviewed the Co-op's insurance documents to review the current insurance coverage for the Co-op. Contact the Co-op's insurer, Cooperators Insurance to advise of the receivership proceeding and confirm continuation property and casualty insurance coverage. Cancel directors' and officers' coverage and send email to the Co-op's board of directors advising of same;
- (m) reviewed and responded to various emails and telephone calls from residents of the Co-op;

- (n) met with and/or spoke to various trades, contractors of and suppliers to the Co-op to advise of the receivership proceeding and implications thereof;
- (o) prepared and submitted a cash flow projection to the City of Toronto (the “City”) to obtain additional operating funds on the basis that the projected cash inflow exceeded the projected cash outflow of the Co-op;
- (p) completed and submitted an insurance claim for reconstruction of the deck of townhouse #10 pursuant to a car running into the deck, which deck was reconstructed in May 2023;
- (q) contacted and discussed receivership administration with MPAC, mortgagee of the Co-op property; met with an MPAC representative to provide further details concerning the status of the property and administration of same;
- (r) met with York University to discuss the receivership administration and implications thereof to York University;
- (s) organized, chaired and attended virtually an HSC residents’ information session with representatives of the City and CFDI;
- (t) worked with CFDI to effect certain urgently required repairs to various units, set up accounting services and complete financial statements for the month of March and April 2023;

- (u) worked with CFDI to maintain essential services (e.g. fire alarm system service, elevator service);
- (v) continue to work with CFDI to re-instate/set up essential supplier accounts;
- (w) monitored the Co-op's operating bank account (the "**Operating Account**") to which residents make payments for monthly housing and parking charges by debit machine or electronic funds transfers; periodically sweep the Operating Account and transfer funds to the Receiver's trust account;
- (x) made payments to, among others, various trades, professionals and suppliers, including York University, for provision of goods and services;
- (y) reviewed pleadings in various matters provided by the Co-op's counsel and do all things required in order to address various claims against the Co-op;
- (z) prepared and submitted a capital repairs and maintenance budget to the City with a view to obtaining subsidies and grants for significant capital repairs required for the Co-op;
- (aa) worked with CFDI to obtain quotes from various landscaping companies and engaged a landscaper to maintain the Co-op's common areas;
- (bb) corresponded with CFDI and the current auditor for the Co-op to work toward finalizing and releasing audited financial statements and the annual information return for the year-ended June 30, 2022;

- (cc) caused to be changed locks on various doors on the ground floor of the Co-op for security reasons;
- (dd) contacted Second Harvest Canada to re-institute food deliveries to the Co-op after a resident of the Co-op terminated delivery of same; and
- (ee) attended to all other administrative matters with respect to the receivership administration, including supervision, all meetings, telephone and virtual attendances, and written and verbal correspondence to facilitate the foregoing.

12. All of which is respectfully submitted this 13th day of June 2023.

RSM CANADA LIMITED

solely in its capacity as Receiver of Harry
Sherman Crowe Housing Cooperative Inc.
and not in its personal or corporate capacity

Per:



Arif Dhanani, CPA, CA, CIRP, LIT
Vice-President

APPENDIX D



RSM Canada Limited
Licensed Insolvency Trustee

Court File No. CV-22-00688248-00CL

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

BETWEEN:

CITY OF TORONTO

Applicant

-and-

HARRY SHERMAN CROWE HOUSING CO-OPERATIVE INC.

Respondent

SECOND QUARTERLY REPORT OF THE RECEIVER

SEPTEMBER 18, 2023

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (the “**Court**”) dated March 14, 2023 (the “**Appointment Order**”), RSM Canada Limited (“**RSM**”) was appointed receiver and manager (the “**Receiver**”), without security, of all of the assets, undertakings and properties of Harry Sherman Housing Co-operative Inc. (“**HSC**” or the “**Co-op**”) acquired for, or used in relation to a business carried on by HSC, including all proceeds thereof (the “**Property**”). A copy of the Appointment Order can be found on the Receiver’s website located at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.
2. The Appointment Order authorizes the Receiver to, among other things:
 - (a) take possession and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of, or from, the Property;
 - (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) manage, operate, and carry on the business of the Co-op, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Co-op;

- (d) engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by the Appointment Order; and
 - (e) receive and collect all monies and accounts now owed or hereafter owing to HSC and to exercise all remedies of HSC in collecting such monies, including, without limitation, to enforce any security held by the HSC.
- 3. The Appointment Order empowers the Receiver to borrow by way of revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as the Court may order), for the purpose of funding the administration of the receivership and the exercise of the Receiver's powers and duties.
- 4. Paragraphs 12 and 13 of Appointment Order require the Receiver to:
 - (a) provide quarterly updates to the Applicant Service Manager, which reports shall be shared with the Respondent and its members, to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property, provided that the information included in such reports shall be in the sole discretion of the Receiver; and

- (b) provide an annual report to the Court, the purpose of which is to advise the Court of the actions taken and decisions made by the Receiver under its appointment.
5. The Appointment Order, together with Court documents related to the receivership proceeding, has been posted on the Receiver's website, which can be found at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.
6. In accordance with paragraph 2 (d) of the Appointment Order, the Receiver has retained Blaney McMurtry LLP ("**Blaneys**") as its independent legal counsel for this receivership proceeding.

PURPOSE OF THE SECOND REPORT

7. The purpose of this first quarterly report of the Receiver (the "**Second Quarterly Report**") is to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property.

TERMS OF REFERENCE

8. In preparing this Second Quarterly Report and making the comments herein, the Receiver has relied upon information from third-party sources (collectively, the "**Information**"). Certain of the information contained in the Second Quarterly Report may refer to, or is based on, the Information. As the Information has been provided by other parties or obtained from documents filed with the Court in this matter, the Receiver has relied on the Information and, to the extent possible,

reviewed the Information for reasonableness. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.

9. Unless otherwise stated, all dollar amounts contained in the Second Quarterly Report are expressed in Canadian dollars.

BACKGROUND

10. The background leading up to the appointment of the Receiver can be found in the City of Toronto's application record dated November 10, 2022, which is posted on the Receiver's website at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.

RECEIVER'S ACTIVITIES TO DATE

11. Please refer to our First Quarterly Report dated June 13, 2023 (posted on the Receiver's website) that sets out the Receiver's Activities from the date of its appointment to June 13, 2023. These activities are not repeated herein and we set out below a summary of the Receiver's activities since June 13, 2023, as follows:
 - (a) Continued working with Community First Developments Inc. ("**CFDI**"), to act as the new independent property and maintenance manager and to provide accounting services for the Co-op. This included, among other things,

continued discussions on the set up of accounting services, preparation of monthly financial statements, rent geared to income calculations and file documentation, urgent repair requests, maintaining essential services (e. g. fire alarm and sprinkler systems, elevator service, garage doors, Bell Canada, HVAC, roof repairs), reinstatement and set up of essential supplier accounts (including CRA HST accounts and filing of requisite returns and review of contracts, etc.), capital expenditure budget, review and revision to the monthly property management reports, review of rental arrears reports, tenant issues, severe rain issue on August 24, 2023 and issues and liabilities arising from the pre-receivership period;

- (b) Corresponded with the former Board of Directors regarding various pre-receivership issues, including access to community room, and attending to correspondence from Betty's Law (counsel to the Board of Directors);
- (c) Attended to correspondence regarding a Small Claims matter against the Co-op and discussion of same with the Receiver's counsel;
- (d) Monitored the Co-op's operating bank account (the "**Operating Account**") to which residents make payments for monthly housing and parking charges by debit machine or electronic funds transfers; follow up of tenants returned items from the bank reports, periodically sweep the Operating account and transfer funds to the Receiver's trust account;
- (e) Attended to revisions of the cash flow projections for the City of Toronto (the "**City**") to obtain additional operating funds on the basis that the projected

cash inflow exceeded the projected cash outflow of the Co-op, including various discussions/ meetings and written correspondence with City representatives regarding the subsidies:

- (f) Continued to review and approve accounts payable and attended to making payments to, among others, various trades, professionals and suppliers, including York University, for provision of goods and services and monthly mortgage payments to MCAP;
- (g) Reviewed and revised the capital repairs and maintenance budget to the City for the subsidies and grants for significant capital repairs required for the Co-op, including ongoing discussions with City representatives;
- (h) Corresponded with CFDI and the auditor on numerous occasions regarding missing accounting information and documentation, going concern issues, and legal matters, to provide additional information to work towards finalizing and releasing the audited financial statements and annual information return for the year-ended June 30, 2022;
- (i) Attended to telephone discussions and written correspondence with the Cooperator's Insurance Company regarding various insurance matters (recovery of deductible paid and unit flood insurance claim) and completion of 2024 insurance renewal questionnaire and scheduling of risk assessment;

- (j) Corresponded with York University regarding review and payment of property taxes, waiving of vacant home tax, utilities, etc.;
- (k) Attended to telephone inquiries from CRA regarding unfiled HST and income tax returns, rebate claims and refunds;
- (l) Attended several virtual Notice to Appear meetings with CFDI and residents with respect to unpaid housing charges;
- (m) Attended to all other administrative matters with respect to the receivership administration, including supervision, all meetings, telephone and virtual attendances and written and verbal correspondence to facilitate the forgoing.

12. All of which is respectfully submitted this 18th day of September, 2023.

RSM CANADA LIMITED

solely in its capacity as Receiver of Harry
Sherman Crowe Housing Cooperative Inc.
and not in its personal or corporate capacity

Per:



Arif Dhanani, CPA, CA, CIRP, LIT
Vice-President

APPENDIX E



RSM Canada Limited
Licensed Insolvency Trustee

Court File No. CV-22-00688248-00CL

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

BETWEEN:

CITY OF TORONTO

Applicant

-and-

HARRY SHERMAN CROWE HOUSING CO-OPERATIVE INC.

Respondent

THIRD QUARTERLY REPORT OF THE RECEIVER

DECEMBER 14, 2023

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (the “**Court**”) dated March 14, 2023 (the “**Appointment Order**”), RSM Canada Limited (“**RSM**”) was appointed receiver and manager (the “**Receiver**”), without security, of all of the assets, undertakings and properties of Harry Sherman Housing Co-operative Inc. (“**HSC**” or the “**Co-op**”) acquired for, or used in relation to a business carried on by HSC, including all proceeds thereof (the “**Property**”). A copy of the Appointment Order can be found on the Receiver’s website located at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.

2. The Appointment Order authorizes the Receiver to, among other things:
 - (a) take possession and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of, or from, the Property;

 - (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

 - (c) manage, operate, and carry on the business of the Co-op, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Co-op;

- (d) engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by the Appointment Order; and
 - (e) receive and collect all monies and accounts now owed or hereafter owing to HSC and to exercise all remedies of HSC in collecting such monies, including, without limitation, to enforce any security held by the HSC.
3. Paragraphs 12 and 13 of Appointment Order require the Receiver to:
- (a) provide quarterly updates to the Applicant Service Manager, which reports shall be shared with the Respondent and its members, to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property, provided that the information included in such reports shall be in the sole discretion of the Receiver; and
 - (b) provide an annual report to the Court, the purpose of which is to advise the Court of the actions taken and decisions made by the Receiver under its appointment.
4. The Appointment Order, together with Court documents related to the receivership proceeding, has been posted on the Receiver's website, which can be found at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.

5. In accordance with paragraph 2 (d) of the Appointment Order, the Receiver has retained Blaney McMurtry LLP ("**Blaneys**") as its independent legal counsel for this receivership proceeding.

PURPOSE OF THE THIRD REPORT

6. The purpose of this third quarterly report of the Receiver (the "**Third Quarterly Report**") is to update the Service Manager and, through it, the Housing Provider and its membership, of the actions taken and decisions made by the Receiver in respect of the Property.

TERMS OF REFERENCE

7. In preparing this Third Quarterly Report and making the comments herein, the Receiver has relied upon information from third-party sources (collectively, the "**Information**"). Certain of the information contained in the Third Quarterly Report may refer to, or is based on, the Information. As the Information has been provided by other parties or obtained from documents filed with the Court in this matter, the Receiver has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.

8. Unless otherwise stated, all dollar amounts contained in the Third Quarterly Report are expressed in Canadian dollars.

BACKGROUND

9. The background leading up to the appointment of the Receiver can be found in the City of Toronto's application record dated November 10, 2022, which is posted on the Receiver's website at <http://www.rsmcanada.com/harry-sherman-crowe-housing-co-op>.

RECEIVER'S ACTIVITIES TO DATE

10. Please refer to the Receiver's First Quarterly Report dated June 13, 2023 and Second Quarterly Report dated September 18, 2023 (posted on the Receiver's website) that sets out the Receiver's Activities from the date of its appointment to September 18, 2023. These activities are not repeated herein and we set out below a summary of the Receiver's activities since September 18, 2023, as follows:
 - (a) attending to urgent maintenance and repairs in various units, including pest control, plumbing, flooring, cabinet/countertop and heating issues;
 - (b) attending to various common area and mechanical systems repairs and maintenance, including elevators, parking garage exhaust fans and sprinkler room;
 - (c) reviewing and approving quotes for snow removal and execution of contract for same;

- (d) responding to the City of Toronto's (the "**City**") Canada-Ontario Community Housing Initiative ("**COCHI**") team with respect to questions relating to capital repairs budget submitted to the City;
- (e) completing the Co-op's GST 523 form and rebate applications for the period July 1, 2021 to September 30, 2021 and October 1, 2021 to December 31, 2021. Submitting the Co-op's GST 523 form and re-submitting rebate applications to Canada Revenue Agency ("**CRA**") on the basis that the prior rebate submission for July 1, 2021 to December 31, 2021 was rejected by CRA;
- (f) corresponding with CRA in respect of the Co-op's RT0001 account and GST 523 form;
- (g) working with a roofing trade to patch an open area of the Co-op's roof membrane as a temporary measure prior to receiving capital repairs funding from the City;
- (h) working with Community First Developments Inc. ("**CFDI**") and the Co-op's auditor to finalize and issue the audited financial statements and file with CRA the Co-op's income tax return for the year ended June 30, 2022;
- (i) working with CFDI to engage a new auditor for completion of the audited financial statements for the year ended June 30, 2023;
- (j) attending to unit inspections to review in-suite items to be addressed and/or repaired;


- (k) completing and filing the Receiver's semi-annual report with the Office of the Superintendent of Bankruptcy pursuant to S. 246(2) of the *Bankruptcy and Insolvency Act* (Canada);
- (l) attending to various calls and emails with the Co-op's insurance broker with respect to the 2024 insurance renewal;
- (m) reviewing email from the City confirming approved capital repairs projects, including reviewing COCHI template agreement;
- (n) corresponding with CHF Canada regarding membership dues to be paid and confirmation of amount to be paid;
- (o) working with CFDI with respect to its preparation of monthly financial statements, review of rental arrears reports and tenant issues;
- (p) monitoring the Co-op's operating bank account (the "**Operating Account**") to which residents make payments for monthly housing and parking charges by debit machine or electronic funds transfers; follow up of tenants returned items from the bank reports, periodically sweep the Operating Account and transfer funds to the Receiver's trust account;
- (q) continuing to review and approve accounts payable and attended to making payments to, among others, various trades, professionals and suppliers, including York University, for provision of goods and services and monthly mortgage payments to MCAP;

- (r) attending several Notice to Appear meetings with CFDI and various residents whose housing charges are in arrears; and
- (s) attending to all other administrative matters with respect to the receivership administration, including supervision, all meetings, telephone and virtual attendances and written and verbal correspondence to facilitate the forgoing.

11. All of which is respectfully submitted this 14th day of December, 2023.

RSM CANADA LIMITED

solely in its capacity as Receiver of Harry
Sherman Crowe Housing Cooperative Inc.
and not in its personal or corporate capacity

Per: 
Arif Dhanani, CPA, CA, CIRP, LIT
Vice-President

APPENDIX F

COCHI Project – Progress Report – March 8, 2024

Elevator Renovation:

Completed: Consultant Tender Preparation, Consultant Tender, Consultant Selection, Consultant Report, Specification and Tender Documents Preparation, Issuance of Tender, Meeting with Bidders

In Progress: Consultant Tender – Tender Closing Date: March 21

Immediate Next Steps: Bid Opening, Approval of Contractor, Start-up Meeting

Underground, Hallway and Common Area, as well as Outdoor Lighting (Short Project, but moved forward due to urgency)

Completed: Consultant Quote Preparation, Obtaining quote for consulting services (1 proposal due to amount being under 3 K)

In Progress: Approval of Consultant

Immediate Next Steps: Site Review / Preparation of Specification Documentation

Roofing Replacement / Repaving of Road and Parking Areas, Uneven Paving

Completed: Consultant Tender Preparation, Tender Closing March 27

In Progress: Consultant Tender (Tender Closing March 27)

Immediate Next Steps: Approval of Consultant, Preparation of Tender Documents

Booster Pump Replacement:

In Progress: Consultant Tender Preparation (may need only one quote, below 3 K), quotes to be submitted by March 22, 2024

Immediate Next Steps: Consultant Approval, Preparation of Specifications and Tender documents

Anticipated Project Timeline:

HSC COCHI Project Timeline															
2024															
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Elevator Renovation:	Consultant Tender Closing	Consultant Report and Tender Docs	Contract Tender, Contract Award	Start-up Meeting Temporary Repairs, Ordering Materials	Installation of Outdoor Lights, Inspection, Rebate and indoor submission, Financial Closing	Awaiting Materials		Renovation of First Elevator		Renovation of Second Elevator		Camera/monitor installation, Finishing work	Closing and Deficiency Inspection	Financial Closing	COCHI Inspection
Underground, Hallway and Common Area, as well as Outdoor Lighting		Consultant Quote Preparation	Consultant Quote and Award, Prep of Tender docs, Contractor Tender	Ordering of Materials, Installation of Underground and indoor Lighting	COCHI Inspection							Follow up on Rebates			
Roofing, Replacement / Repaving of Road and Parking Areas, Uneven Paving		Consultant Tender Documents Prep	Consultant Tender, Consultant Award	Preparation of Tender documents, Contract Tender, Contract Award	Start-up Meeting Roof, start of Roof work, Start-up Meeting Paving and Grounds Work, Uneven walkway area construction	Roofing Work, Uneven Walkways	Roofing Work \ Paving Work, Substantial Completion			Deficiency Inspections, Close-out of Roofing Work, Close out of Paving work	Financial Close-out, COCHI Inspection				
Booster Pump Replacement			Consultant tender Prep and Consultant Tender,	Prep of Tender Docs, Tendering to Contractors, Award	Ordering Materials	Installation and Deficiency Inspection	Project Close-out	Project Close- COCHI Inspection							

APPENDIX G

**IN THE MATTER OF THE RECEIVERSHIP OF
HARRY SHERMAN CROWE HOUSING COOPERATIVE INC.
TRUSTEE'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD MARCH 14, 2023 TO MARCH 11, 2024**

RECEIPTS		<u>Notes</u>
Opening cash on hand	\$ 49,444	
Housing charges and parking	1,727,853	
Government subsidies - operating funds and Receiver's fees	1,951,951	
Government subsidies - capital projects	431,250	1
Laundry and commercial parking	27,537	
Interest	8,441	
Insurance refund	855	
Total receipts	<u>\$ 4,197,332</u>	
DISBURSEMENTS		
Mortgage payments	\$ 1,621,069	
Property taxes	223,752	
Repairs and maintenance	209,042	
Insurance	157,792	
Gas	62,412	
Telephone	13,887	
Water and electricity charges	359,587	
Property management fees	423,637	
Janitorial services, waste removal, landscaping and snow clearing	48,309	
Receiver's fees	204,906	
Audit fees - year end June 30, 2022 and 2023	30,100	
Legal fees	17,400	
HST paid	155,943	
HST remitted to Canada Revenue Agency	6,364	
Cooperative Housing Federation of Canada/Cooperative Housing Federation of Toronto - membership fees 2023 and 2024	22,972	
Photocopier	4,233	
Change of locks - common areas	2,895	
Filing fees, Ascend license, bank charges, expense reimbursements, office supplies, other	3,412	
Total disbursements	<u>\$ 3,567,713</u>	
Excess of receipts over disbursements	<u>\$ 629,619</u>	1

Notes:

1. The Receiver applied to the City of Toronto for capital repairs funding for various projects, including replacement of the roof of the Co-op, modernization of the elevators, replacement of ground lighting, booster pump replacement and replacement of hallway, common area and parking garage lighting. The City of Toronto has provided \$431,250 in this regard to date and the Receiver has invested the funds in a short-term flexible guaranteed investment certificate until such funds are need to pay the various consultants and contractors engaged to perform this work. The City will be providing additional funds as various criteria under the Canada-Ontario Community Housing Initiative Contribution Agreement are fulfilled.

APPENDIX H

Court File No. CV-22-00688248-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N :

CITY OF TORONTO

Applicant

- and -

HARRY SHERMAN CROWE HOUSING CO-OPERATIVE INC.

Respondents

AFFIDAVIT OF ARIF DHANANI
(Sworn March 19, 2024)

I, **ARIF DHANANI**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Managing Director of TDB Restructuring Limited (“**TDB**”) and as such I have personal knowledge of the matters to which I hereinafter depose, save and except those matters based upon information and belief, in which case I have stated the source of such facts, all of which I verily believe to be true.

2. Pursuant to an order of the Court dated March 14, 2023, RSM Canada Limited was appointed receiver and Manager (the “**Receiver**”), without security, over of all of the assets, undertakings and properties of Harry Sherman Housing Cooperative Inc. (“**HSC**” or the “**Co-op**”) acquired for, or used in relation to a business carried on by HSC, including all proceeds thereof.

3. On March 4, 2024, the Court granted an order substituting TDB Restructuring Limited in place of RSM Canada Limited as Receiver (the “**Omnibus Order**”). A copy of the Omnibus Order is attached as Appendix B to the Receiver’s First Report to Court.

4. Attached hereto and marked as **Exhibit “A”** to this my affidavit are copies of invoices issued by the Receiver for fees and disbursements incurred by the Receiver in respect of the receivership proceedings from March 14, 2023 to January 31, 2024 (the “**Period**”). The total fees charged for the Period are \$230,391.50, plus disbursements of \$366.95 and HST of \$29,998.58 for a total of \$260,757.03. The average hourly rate charged during the Period was \$435.85.

5. The Receiver’s fees and disbursements plus HST have been subsidized by the City of Toronto.

6. The invoices are a fair and accurate description of the services provided and the amounts charged by the Receiver for the Period.

7. Attached hereto and marked as **Exhibit “B”** is a schedule summarizing the invoices in Exhibit “A”, the total billable hours charged, the total fees charged and the average hourly rate charged.

8. I make this affidavit in support of a motion for an Order approving the Receiver’s fees and disbursements and for no other or improper purpose.

SWORN BEFORE ME remotely by)
Arif Dhanani, stated as being located at)
the City of Toronto in the Province of)
Ontario, before me at the City of Toronto)
in the Province of Ontario, on March 19,)
2024, in accordance with O. Reg 431/20,)
Administering Oath or Declaration)
Remotely.)

DocuSigned by:
Bradley Cook
36A1BC8E7F4E4EA...

DocuSigned by:
Arif Dhanani
CF90E71A241740D...

ARIF DHANANI

A Commissioner, etc.

Bradley James Cook,
a Commissioner, etc., Province of Ontario,
for WeirFoulds LLP, Barristers and Solicitors.
Expires June 13, 2025

**THIS IS EXHIBIT "A" REFERRED TO IN THE
AFFIDAVIT OF ARIF DHANANI SWORN
BEFORE ME THIS 19TH DAY OF MARCH, 2024**

DocuSigned by:

Bradley Cook

36A1BC8E7F4E4EA...

A Commissioner, etc.



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

GST/HST: 80784 1440 RT 0001

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date April 25, 2023

Client File 8440266
Invoice 2B
No. 6994163

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period March 14, 2023 to March 31, 2023.

Date	Professional	Description	Time
3/14/2023	Caitlin Caradonna	Phone conversation with locksmith to arrange date and time to change locks to accounting office at the Co-op upon appointment of the Receiver.	0.5
3/14/2023	Arif Dhanani	Emails to C. Caradonna re commencement of engagement with copy of Court Order and Endorsement, direction on assignment and attendance at the Co-op on March 15, 2023; calls with B. Tannenbaum; call with S. Lama and B. Tannenbaum; review of Endorsement of J. Penny; emails to/from counsel re point of contact at Co-op; review of property management proposal and agreement received from E. Lok; email to E. Lok; email to B. Tannenbaum with points of note re property management agreement; email to S. Lama requesting property management agreement precedents; further call with S. Lama.	4.6
3/14/2023	Bryan Tannenbaum	Attend Court for appointment as Receiver; telephone call with M. Abramowitz and A. Dhanani regarding letter to debtor's counsel for contacts; Teams call with S. Lama and A. Dhanani regarding Receiver's plans to attend at the Co-op and actions required by the Receiver; receipt and review of email from counsel to the debtor.	3.6
3/15/2023	Caitlin Caradonna	Attend at the Co-Op located at 51 The Chimneystack Rd, North York; facilitate lock change with locksmith; introductions to property managers; draft letters to Bank of Montreal ("BMO") and Worldsource Financial Management Inc. ("Worldsource"); draft <i>Bankruptcy and Insolvency Act</i> ("BIA") S. 245/246 notice to creditors.	4.5
3/15/2023	Arif Dhanani	Emails to D. Nishimura re Receiver's website set up and obtaining Promeric license for receivership; review website set-up and respond to D. Nishimura; review of emails for documents related to initial application and related materials leading up to appointment order; email to M. Siboni requesting initial application record; meeting with J. Nelson re receivership; meet with S. Rose re receivership; email to	5.5

April 25, 2023

Invoice 2B

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Date	Professional	Description	Time
		BMO re account manager for Co-op bank account; review and amend draft letter to BMO to freeze account; review and amend letter to Worldsource re appointment of Receiver; obtaining list of creditors for BIA S. 245/246 notice and discussion with C. Caradonna re drafting same; call with B. Tannenbaum with update on attendance; call with S. Lama and B. Tannenbaum.	
3/15/2023	Bryan Tannenbaum	Receipt and review of D. Rollins of the City of Toronto letter to counsel/board for housing provider; receipt and review of C. Betty's response; receipt and review of S. Lama email with letter to the tenants; receipt and review of the issued and entered Order from M. Siboni; receipt and review of R. Kerr email to M. Abramowitz with contact details; telephone call from S. Lama regarding C. Betty's email response; emails regarding MCAP and York University indebtedness; email re same to S. Lama.	2.5
3/16/2023	Donna Nishimura	Add additional creditors and import creditors onto mailing labels.	0.4
3/16/2023	Caitlin Caradonna	Tour of various areas of the Co-op with E. Blake; review of video footage; prepare BIA S. 245/246 notice; review of fiscal 2023 budget; email correspondence with K. Huang of BMO; email correspondence with A. Smith, accountant for the Co-op; meeting with S. Rose; meeting with R. Kerr.	7.5
3/16/2023	Arif Dhanani	Review and respond to emails from S. Lama; meet with E. Blake and C. Caradonna to discuss E. Blake's duties, check on camera security system and view footage; complete documentation to open Receiver's trust account, send same to B. Tannenbaum for signature and send to BMO; email to D. Nishimura re adding creditors to BIA S. 245/246 notice listing; meet with R. Kerr and S. Yakem; review package of documentation intended to be sent out by Board of Directors of Co-op and comment on same; review of revised letter from Board to Members to residents and comment on same; email to M. Abramowitz re letters for retention of contractors working on site (property managers and maintenance manager).	7.7
3/16/2023	Bryan Tannenbaum	Receipt and review of CFDI property management and accounting contract; review precedents for same; receipt and review of S. Lama email regarding anonymous email relating to records being moved; receipt and review of S. Lama email regarding call from members of the Co-op on receiving package of documents from the Co-op's President; receipt and review of A. Dhanani email to S. Lama regarding security video; receipt and review of S. Lama email attaching the covering letter from management and the Board dated March 13, 2023 to the membership; review email from S. Lama regarding her call with some members; receipt and review of A. Dhanani email on details of package to be sent by the Board to residents; review A. Dhanani email re cashflow.	1.2
3/17/2023	Caitlin Caradonna	Attend at the Co-op and complete various tasks assigned by A. Dhanani.	3.7
3/17/2023	Arif Dhanani	Review and respond to emails from S. Lama; review and respond to email from C. Caradonna; call with B. Tannenbaum to discuss file.	0.5

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 Invoice 2B
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Date	Professional	Description	Time
3/17/2023	Bryan Tannenbaum	Receipt and review of S. Lama email re letters; receipt and review of A. Dhanani response.	0.3
3/20/2023	Caitlin Caradonna	Attend on site at the Co-op; email correspondence sent to K. Huang regarding bank account linked to donations portal on Co-op website; continue to work on 16-week Cash Flow Projection; hold meeting with A. Smith, accountant for the Co-op, to discuss the FY2022 budget.	4.5
3/20/2023	Arif Dhanani	Call with E. Lok; prepare draft contractor retention agreements for existing property managers, J. Nelson and S. Rose, and maintenance manager, Evland Construction and Maintenance; email existing and draft agreements to M. Abramowitz.	1.6
3/20/2023	Arif Dhanani	Email to RSM IT department re set up of generic email box for Co-op receivership; email to D. Nishimura with documents to be posted on the Receiver's website in accordance with e-Service Protocol; review of email from BMO re transfer of funds to Receiver's trust account; follow up with D. Weisz with request to confirm same; review and respond to email from E. Blake; various discussions with Co-op property managers and maintenance manager; email to J. Western-Set re stay of 120 day period in relation to Co-op's letter requesting termination of RGI Agreement; call with M. Abramowitz re existing contracts for staff; call with City of Toronto staff and B. Tannenbaum; review and respond to email from S. Lama re letter from Betty's Law Professional Corporation; follow up call with B. Tannenbaum.	5.3
3/20/2023	Bryan Tannenbaum	Receipt and review of D. Rollins email to C. Betty; telephone call from S. Case, a member of the Co-op; receipt and review of A. Dhanani email to J. Western-Set of the City re RGI agreement re stay on termination period; receipt and review of email from concerned members regarding R. Kerr and S. Rose distribution of correspondence with false information and Board authority; Webex call with S. Lama, J. Western-Set and A. Dhanani to discuss the property management status and recent concerned members email issues.	1.0
3/21/2023	Anne Baptiste	Post receipt and disbursements.	0.3
3/21/2023	Arif Dhanani	Discussion with E. Blake re maintenance priorities; call with H&S Building Supply; email to H&S Building Supply; multiple separate discussions on various matters with S. Rose; email to S. Lama re potential liens and funding; complete receipts processing form and email same with copy of bank account statement to A. Baptiste; review of invoices received from J. Nelson and S. Rose re property management fees, complete cheque requisitions and send same to A. Baptiste; call with City of Toronto; emails from BDO Canada on behalf of supplier to Co-op and respond to emails; review of invoices from and lease with York University and forward lease to Blaney for review and comment; complete documentation for payment to locksmith and send same to A. Baptiste.	4.8
3/21/2023	Bryan Tannenbaum	Receipt and review of C. Betty email response to Mr. Rollins; receipt and review of email from concerned members and respond to same; receipt and review of A. Dhanani email with comments; receipt and review of second letter from the concerned members attaching new letter from Board; receipt and review of another email from concerned	1.8

April 25, 2023
 Invoice 2B
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Date	Professional	Description	Time
		members attaching C. Betty's letter to M. Siboni; message/call with S. Case, Co-op member; email from A. Dhanani re generic mailbox; receipt and review of S. Lama email attaching M. Siboni response to Mr. Betty letter; telephone call from A. Germain, Co-op member with issues; receipt and review of A. Dhanani email to the City of Toronto re outstanding liabilities and possible liens; receipt and review of A. Dhanani email to M. Abramowitz re York University lease.	
3/22/2023	Donna Nishimura	Print out and assemble BIA S. 245/246 Notice and Statement of Receiver for mailing; prepare draft Affidavit of Mailing of same and post disbursements (photocopies and postage) into billing folder.	0.8
3/22/2023	Caitlin Caradonna	Review email correspondence relating to lease agreement with York University; continue to work on 16-week Cash Flow projection, review invoice support for amounts currently recorded in accounts payable to determine who the required payees are.	4.5
3/22/2023	Arif Dhanani	Draft and send email to concerned members responding to concerns; review and respond to email from S. Botnick of CFDI; review of email from M. Abramowitz re lease agreement between Co-op and York University and respond thereto; email to S. Lama to request copy of Tripartite Agreement; call with C. Caradonna; review and respond to email from E. Burey; email to M. Abramowitz re statement of claim against Co-op by ThyssenKrupp Elevator.	1.6
3/22/2023	Bryan Tannenbaum	Discussion with A. Dhanani regarding status of cash flow projections and property management; email from and response to E. Burey, resident member; receipt and review of M. Abramowitz email re York University lease.	0.5
3/23/2023	Donna Nishimura	Prepare cheque requisition for payment of invoice and prepare paperwork; finalize Affidavit of Mailing.	0.2
3/23/2023	Arif Dhanani	Draft report to City of Toronto on engagement of property manager and send to B. Tannenbaum for comment; review comments from B. Tannenbaum, incorporate same as appropriate, finalize report and send same to S. Lama and J. Western-Set; call with CFDI; review and amend letter to RGI households and finalize same; review, amend and finalize letter to tenant in TH #36 regarding rent arrears; review, amend and finalize letter to Board or Directors re Co-op staff.	3.1
3/23/2023	Bryan Tannenbaum	Review A. Dhanani email to the City of Toronto on property management status.	0.2
3/24/2023	Donna Nishimura	Fax to the Office of the Superintendent of Bankruptcy ("OSB") Notice and Statement of Receiver.	0.1
3/24/2023	Anne Baptiste	Post receipts.	0.3
3/24/2023	Caitlin Caradonna	Finalize 16-week cash flow projection; discuss cash flow with A. Dhanani; call with C. Toms regarding payable amount owed by Co-op; email correspondence with K. Huang re Co-op bank account.	3.0
3/24/2023	Arif Dhanani	Review of email from principal of Tenantpay and email to same advising of not proceeding with Tenantpay until such time as the Receiver confirms the benefit of doing so; review of CFDI management agreement and track changes thereto; send track changes version to S. Botnick of CFDI with comments and questions; review cash flow	4.6

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Date	Professional	Description	Time
		forecast prepared by C. Caradonna; discuss same with C. Caradonna and amend same; send cash flow to B. Tannenbaum for comments; review of email from S. Lama re letter sent by Receiver to households qualifying for RGI assistance and reply to S. Lama; review of email from HD Supply forwarded by C. Caradonna and respond to HD Supply; call with BMO re depositing cheques in made out to Co-op; complete documentation for posting of receipt to Receiver's G/L.	
3/27/2023	Caitlin Caradonna	Attend at Co-op; introduction meeting with C. de Poppe of CFDI; call with B. Tannenbaum to discuss cash flow projection; call with creditor L. Rosa (Appliance Canada); email correspondence with L. Rosa.	3.0
3/27/2023	Arif Dhanani	Review of CFDI building risk assessment form and report; meet with C. de Poppe of CFDI and C. Caradonna to discuss overview of Co-op situation; meet with B. Tannenbaum and C. Caradonna to discuss draft cash flow; call with S. Lama; call with I. Rashid of MCAP re mortgage; email to MCAP in this regard; briefing with C. de Poppe re observations and recommendations and RGI letters; emails from/to BMO re scheduling call for gaining access to view Co-op's account; update call with B. Tannenbaum; responding to emails from residents emailing general mailbox at harry-sherman@rsmcanada.com.	3.5
3/27/2023	Bryan Tannenbaum	Teams call with A. Dhanani and C. Caradonna to review cash flow projections and status/agenda for a meeting with the City of Toronto representatives; reviewing various emails with S. Lama and A. Dhanani on RGI; telephone call from Mr. Albright member/resident; receipt and review of J. Grant email letter; telephone call from A. Dhanani regarding the CFDI's review of existing staff.	1.8
3/28/2023	Caitlin Caradonna	Call with K. Huang regarding the banking access for the Receiver; call with S. Elbourne regarding Worldsource investment account.	1.0
3/28/2023	Arif Dhanani	Discussion with C. de Poppe; call with BMO; review and respond to email from S. Elbourne of Worldsource; email to B. Tannenbaum with summary of call with BMO; discussion with Franklin Electric re provision of electrical services on a go forward basis; discussion with AW Plumbing Services re provision of plumbing services on a go forward basis; call with Hub TGI regarding expiry of office copier lease and email appointment order to same; discussion with ACS Mechanicals and email to same regarding appointment of Receiver; review of email from Sun Out Solutions and respond thereto; email to C. de Poppe and property accounting office with approval to attend to plumbing issue in Unit 313.	3.7
3/28/2023	Bryan Tannenbaum	Telephone call from J. Grant, Co-op member; receipt and review of A. Dhanani email regarding issues for BMO freezing bank account; sign BMO business account signature card and return to W. Chan.	0.2
3/29/2023	Arif Dhanani	Review banking documents sent by BMO, sign same and return to BMO; emails to/from B. Tannenbaum in this regard; discussion with J. Nelson re expense reports and completion of same; review of email from C. de Poppe re RGI units and status of letters to be sent out and reply to C. de Poppe with questions; call with Winmar Toronto re insurance deductible to be paid re townhouse #10; discussion with B. Tannenbaum re banking documents to be signed, review fully	3.5

April 25, 2023

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Date	Professional	Description	Time
		signed documents; emails from/to R. Leong at MPAC; adjust draft cash flow for estimated weekly repairs and maintenance costs; draft expense report template for current property and maintenance managers for reimbursement of out of pocket costs and send same; review of email from E. Burey re corrections required to RGI application.	
3/29/2023	Arif Dhanani	Email to B. Tannenbaum re viewing Co-op's existing bank accounts on-line; emails to/from BMO in this regard; email to S. Lama re government subsidy.	0.6
3/30/2023	Anne Baptiste	Post disbursement.	0.1
3/30/2023	Caitlin Caradonna	Meeting with C. de Poppe of CFDI.	0.5
3/30/2023	Arif Dhanani	Email to A. Baptiste with documentation to process cheque for maintenance manager; review and file various emails; review of Worldsource documents sent by S. Elbourne for signature; email to S. Elbourne requesting call to discuss same.	0.8
3/30/2023	Bryan Tannenbaum	Emails re bank accounts; receipt and review of A. Dhanani email to S. Lama re subsidy for April 1, 2023; receipt and review of S. Lama email confirming subsidy payments to continue.	0.5
3/31/2023	Donna Nishimura	Email to OSB requesting estate number as we have not received one as of yet.	0.1
3/31/2023	Caitlin Caradonna	Attend at the Co-op; review of cash flow forecast with A. Dhanani; update projection and notes section per discussion.	4.0
3/31/2023	Arif Dhanani	Review and respond to email from Franklin Electric re arrears; email to CFDI re management agreement; review and amend draft cash flow for actual results during the weeks ended March 19 and 26, 2023; call with Worldsource re completion of documentation sent to Receiver and required changes; review and respond to email from City of Toronto re meeting with residents; discussion with E. Blake re expense reports, quote from paint supplier, missing information and other matters.	3.8
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			107.8

April 25, 2023
 Invoice 2B
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	13.60	\$ 595	\$ 8,092.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	55.20	\$ 495	27,324.00
Caitlin Caradonna, CPA	Senior Associate	36.70	\$ 270	9,909.00
Anne Baptiste/Donna Nishimura	Estate Administrator	2.30	\$ 125	287.50
Total hours and professional fees		<u>107.80</u>		\$ 45,612.50
Disbursements				
Postage (Notice & Stmt of Receiver)	\$	30.36		
Photocopies (Notice & Stmt of Receiver)		33.00		
Parking		<u>26.79</u>		
Total disbursements				90.15
Total professional fees and disbursements				\$ 45,702.65
HST @ 13%				5,941.34
Total payable				\$ 51,643.99

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

GST/HST: 80784 1440 RT 0001

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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date May 17, 2023

Client File 8440266
Invoice 3
No. 7025556

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period April 1, 2023 to April 30, 2023.

Date	Professional	Description	Time
4/3/2023	Donna Nishimura	Call to Office of the Superintendent of Bankruptcy re timing of receipt of estate number.	0.1
4/3/2023	Anne Baptiste	Post receipts.	0.5
4/3/2023	Caitlin Caradonna	Attend at client site; meeting with Royal Roofing; discussion with A. Dhanani re HST and requirement to request from Canada Revenue Agency ("CRA") branch account for the Receiver; draft letter to CRA to request opening of HST RT0002 account for the Receiver; discussions with property managers on various items.	2.5
4/3/2023	Arif Dhanani	Review of emails received from C. de Poppe of Community First Developments Inc. ("CFDI") and forward same to B. Tannenbaum; email to S. Lama of the City of Toronto re scheduling call to discuss various matters, including participation on call by CFDI; schedule call with City of Toronto and CFDI for March 5, 2023; review and respond to AW Plumbing Services; call with Royal Roofing and meeting with same; review and amend letter to CRA re opening a branch HST account for the Receiver; finalize, sign and fax letter to CRA; emails to/from BMO re Co-op EFT listing; email to/from W. Chan of BMO re listing of debits.	2.7
4/3/2023	Bryan Tannenbaum	Print out bank statement to date and forward to A. Dhanani; receipt and review of A. Dhanani email attaching report from CFDI on review of RGI process; discuss with A. Dhanani.	0.3
4/4/2023	Arif Dhanani	Review of emails received in Receiver's generic email box and forward relevant emails to C. de Poppe; review and respond to email from CFDI; emails from/to S. Botnick of CFDI re timing of call scheduled for April 5, 2023; call with BMO re debit items to be returned; completion of cheque requisitions for payment to property managers and send same to A. Baptiste with copies of invoices for processing of cheques; emails	2.8

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Date	Professional	Description	Time
		from/to S. Botnick re CFDI management agreement; review and execute Worldsource Financial Management Inc. ("Worldsource") documentation required by Encasa and send same to S. Elbourne of Worldsource; discussion with J. Nelson re "on call" arrangements.	
4/5/2023	Anne Baptiste	Post disbursements and print cheques; post receipts.	0.6
4/5/2023	Caitlin Caradonna	Attend at client site; completion of receivership checklist for A. Dhanani; email correspondence with A. Dhanani.	1.5
4/5/2023	Arif Dhanani	Email to V. Ly of BMO re EFT payments; review and respond to email from S. Botnick re maintenance management agreement and related matters; review and respond to emails from W. Chan of BMO re items to be returned; review and respond to email from Sinai Plumbing Inc.; reconcile Co-op account deposits and charges; meet with B. Tannenbaum to effect transfer of funds from Co-op account to Receiver's trust account; attend meeting with City of Toronto, CFDI and B. Tannenbaum.	4.1
4/5/2023	Bryan Tannenbaum	Teams call with the City of Toronto (S. Lama/J. Western-Set) and CFDI (E. Lok/C. de Poppe/S. Botnick) and A. Dhanani; subsequent meeting with the City of Toronto re York University and potential meeting and contact for sending bills and the audit.	2.5
4/6/2023	Anne Baptiste	Post receipts; post disbursement.	0.2
4/6/2023	Arif Dhanani	Complete receipts processing form for transfer from Co-op bank account to Receiver's trust account; emails to/from BMO re transactions on April 5, 2023; review MPAC mortgage amortization schedule and banking details and complete documentation to effect payment of mortgage; discussion with E. Blake re electrician required; discussion with W. McKinnon of Franklin Electric and approve work to be done; discussion with J. Nelson re deposit of \$1,398 on March 20 and email to A. Baptiste in this regard; review of on-call policy in advance of meeting with members of on-call committee; discussion with J. Nelson re questions regarding policy; review invoice from EG Comm for repair of parking gate and purchase of additional FOBs, complete cheque request and send same to A. Baptiste; call with insurance broker; meeting with on-call members.	3.2
4/10/2023	Anne Baptiste	Post disbursement.	0.1
4/10/2023	Arif Dhanani	Email to S. Botnick requesting updated engagement letter; review copies of cheques and receipt for rent deposited directly to RSM trust account and complete documentation for recording in Receiver's general ledger; review insurance policies and write to B. Tannenbaum regarding same; review of updated property management and accounting services contract received from CFDI; make additional amendments to contract and send to CFDI; review email from Co-op's insurer and reply to same; further review of property management agreement and email to S. Botnick with questions.	2.9
4/11/2023	Anne Baptiste	Post disbursement.	0.1
4/11/2023	Arif Dhanani	Review of email from B. Tannenbaum re insurance coverage; emails to/from Co-operators insurance with request for information on any	3.3

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Date	Professional	Description	Time
		outstanding claims against directors and next steps; attend to receivership file administration and email to B. Tannenbaum and D. Nishimura re same; review and respond to email from BMO re transactions on Co-op account for April 10, 2023; Teams call with D. Weisz and J. Nelson re EFT rent receipts and facilitate effecting EFT payments from residents; email to BMO re approvals required to effect EFT payments; draft letter to Board of Directors re Directors and Officers insurance policy premiums and email same to R. Kerr and H. Hsu of Cooperators Insurance; review of emails amongst D. Weisz and V. Ly of BMO; review of email from S. Botnick; review of email from S. Rose re work required in units and respond thereto.	
4/12/2023	Anne Baptiste	Prepare bank reconciliation; post receipt from Co-op account.	0.3
4/12/2023	Arif Dhanani	Review email from BMO with transactions going through the Co-op's main bank account and approve/reject same as appropriate; sign cheques for repair of parking gate and property and casualty insurance and email copy of cheque for insurance to Cooperators; review invoice from Franklin Electric and complete documentation for processing of cheque for payment; review of Co-op main operating account and complete documentation for transfer of funds to Receiver's trust account; review of email from S. Botnick and respond thereto; several calls with Rogers to obtain email address to send copy of Appointment Order; send Appointment Order to Rogers; review of voicemail forwarded by B. Tannenbaum and email to B. Tannenbaum in this regard.	3.4
4/13/2023	Arif Dhanani	Email from/to BMO regarding transactions going through the Co-op's main operating account and approve/reject same as appropriate; lengthy email to E. Lok re management agreement and other matters; emails to BMO, D. Weisz and J. Nelson re EFT rent payment returned; discussion with S. Lama and J. Western-Set; review current version of property management agreement sent by S. Botnick and further amend property management agreement and send same back to CFDI; email to Evland Construction requesting insurance policy, fidelity bond and WSIB certificate.	3.7
4/14/2023	Arif Dhanani	Follow up email to E. Lok; email to Evland Construction and Maintenance with follow up request to provide insurance and WSIB documentation; review and respond to email from S. Botnick; review and respond to email from BMO re transactions; call to Pronto General Contractors regarding boiler issue at the Co-op; discussion with J. Nelson re parking and rent charges for W. Jokhoo and F. Aden and email to D. Weisz in this regard; meeting with H&S Supply; calls with D. Weisz re refunding amounts taken erroneously; finalize management agreement and send same to City of Toronto for comments; email to counsel re termination of existing staff; call with City of Toronto on management agreement, track additional comments and send to CFDI; call to contractor to obtain HVAC contractor to attend to heat issues at Co-op; update cash flow forecast.	3.5

May 17, 2023
 Invoice 3
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Date	Professional	Description	Time
4/17/2023	Donna Nishimura	Prepare cheque requisition for payment of invoice and submit paperwork for processing.	0.1
4/17/2023	Anne Baptiste	Post receipt; post disbursements.	0.3
4/17/2023	Jeff Berger	Review draft 16-week cash flow forecast and provide comments re same to A. Dhanani.	1.3
4/17/2023	Arif Dhanani	Review of list of transactions from BMO occurring on April 14, 2023 re Co-op main operating account and approve/reject transactions as appropriate; draft termination letters for EA's Management, ACE Consulting and Evland Construction and send same to M. Abramowitz of Blaney McMurtry LLP for review; review and respond to email from CFDI re timing of termination of staff; review and respond to email from Co-op auditor; review agenda for residents meeting and email from E. Lok; review and respond to emails from City of Toronto and forward email from E. Lok and proposed agenda to City for input; call with J. Berger re cash flow.	3.8
4/18/2023	Anne Baptiste	Review weekly reconciliation report.	0.1
4/18/2023	Arif Dhanani	Review email from BMO re transactions going through Co-op main operating account on April 17, 2023; review and respond to email from CFDI; emails to/from counsel re termination letters for existing property managers and maintenance manager; amend termination letters and finalize; send copies of letters to A. Baptiste to process related cheques for pay in lieu of notice; call contractor to request attendance at townhouse #28 to fix furnace issue; finalize CFDI property management contract and execute same; finalize 16-week cash flow forecast and discuss same with B. Tannenbaum, send forecast to City of Toronto with summary of same; respond to email from E. Lok re residents meeting notice; finalize draft notice and send same for comments to CFDI, City of Toronto and B. Tannenbaum.	4.7
4/18/2023	Bryan Tannenbaum	Receipt and review of A. Dhanani email with meeting agenda sent by E. Lok; receipt and review of A. Dhanani email to J. Western Set re York University; receipt and review of J. Western Set responding email; receipt, review and response to email to schedule meeting with York University; various emails between A. Dhanani and M. Abramowitz regarding termination letter wording; receipt and review of S. Lama email regarding York University meeting and membership meeting; receipt, review and sign property management contract; receipt and review of A. Dhanani email with cash flow projections; email response approving sending cash flow to the City of Toronto.	1.0
4/19/2023	Anne Baptiste	Update receipts register.	0.2
4/19/2023	Anne Baptiste	Post disbursements and print cheques.	0.5
4/19/2023	Arif Dhanani	Finalize residents meeting notice, set up Teams invite for same and send to City of Toronto, CFDI, CHFT and B. Tannenbaum; send notice to property managers for distribution amongst residents of Co-op; review and respond to emails from BMO re transactions for April 18 and 19, 2023; review of HST paid spreadsheet provided by J. Nelson and email to J. Nelson with questions; email to Bell insolvency unit with	2.5

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Date	Professional	Description	Time
		appointment order; email to J. Darragh of Rogers to request assistance with name of account manager for Co-op account; review of email from E. Blake and respond thereto.	
4/20/2023	Arif Dhanani	Emails from/to BMO with list of transactions to approve/return and respond thereto; review and respond to various emails from property managers and email to CFDI in this regard; call with Enbridge Gas regarding bill.	0.9
4/21/2023	Anne Baptiste	Post receipt.	0.1
4/21/2023	Arif Dhanani	Emails from/to W. McKinnon of Franklin Electric; emails to/from CFDI re various issues; meet with J. Nelson and S. Rose re termination of contracts; discussion with E. Blake re various issues.	1.4
4/21/2023	Bryan Tannenbaum	Discussion with A. Dhanani regarding termination of property management staff today and other issues.	0.3
4/24/2023	Arif Dhanani	Attend at Co-op; meet with maintenance manager to terminate Evland Construction & Maintenance Inc.'s contract; meet with representatives of CFDI; review of email from BMO re transactions going through Co-op operating account and respond to same; review and respond to email from K. Huang and call with same; attend conference call with City of Toronto and B. Tannenbaum re cash flow and required funding; review and respond to email from Co-operators insurance; review and amend CFDI notice to residents; review of email chain re unit 205 kitchen faucet replacement and email to CFDI re same.	3.9
4/24/2023	Bryan Tannenbaum	Webex virtual call with J. Western Set, S. Lama and A. Dhanani to discuss cash flows and funding and members meeting.	0.8
4/25/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op operating account on April 24, 2023; review and respond to various emails from CFDI property manager; review and respond to S. Lama re link for Teams call; review of emails received from Betty's Law Office and forward same to M. Abramowitz with message relating to same; review and respond to emails from E. Vieira of CFDI; reviewing questions provided by members for residents meeting on April 27, 2023 and draft responses to same; discussion with B. Tannenbaum.	2.1
4/25/2023	Bryan Tannenbaum	Receipt and review of A. Dhanani email to M. Abramowitz re Betty Law firm information and outstanding bill; receipt and review of several emails from the members and discuss same with A. Dhanani as to how we respond.	0.4
4/26/2023	Arif Dhanani	Emails to/from CFDI re various matters; review of emails from Betty's Law Office and respond thereto; review and collate questions from residents and draft responses thereto and circulate amongst the City of Toronto and CFDI; review comments on draft responses from S. Lama and call with S. Lama to discuss same; discussion with B. Tannenbaum re accounting for Co-op; respond to email from CFDI regarding accounting and other matters.	3.3

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Date	Professional	Description	Time
4/26/2023	Bryan Tannenbaum	Initial Teams meeting with York University (R. Zener/R. Silva), City of Toronto (J. Western Set/S. Lama/M. Smith) and A. Dhanani to discuss status; subsequent call with S. Lama re projections.	0.7
4/27/2023	Arif Dhanani	Review and respond to email from BMO re transactions for April 26, 2023; call with B. Tannenbaum re adjustment to cash flow; lengthy call with Bell Canada re telephone and internet accounts; review and respond to email from S. Lama re D. Rollins' comments on Q&A and PowerPoint presentation; review and respond to email from C. de Poppe and send Teams invite to CFDI for call on accounting matters; emails from/to CFDI re AW Plumbing; call with AW Plumbing; calls and emails with Bell Canada; call with S. Lama re D. Rollins comments on Q&A for residents' meeting, incorporate comments; call with CFDI re accounting matters; prepare for and attend residents meeting with City of Toronto, CFDI and B. Tannenbaum.	5.8
4/27/2023	Bryan Tannenbaum	Prepare for and attend and chair tenants meeting.	1.5
4/28/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op operating account and respond thereto; review and respond to email from R. Silva at York University; email to CFDI with details of returned item relating to C. Taylor in TH # 9; emails to/from CFDI re copier on site not working and calls with Xerox regarding servicing copier; email to B. Tannenbaum re OLBB, EFT payments from residents and print out of on-line bank account statements.	1.8
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			75.8

May 17, 2023

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	7.50	\$ 595	\$ 4,462.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	59.80	\$ 495	29,601.00
Jeff Berger, CPA, CA, CIRP, LIT	Vice President	1.30	\$ 495	643.50
Caitlin Caradonna, CPA	Senior Associate	4.00	\$ 270	1,080.00
Anne Baptiste/Donna Nishimura	Estate Administrator	3.20	\$ 125	400.00
Total hours and professional fees		<u>75.80</u>		\$ 36,187.00
HST @ 13%				4,704.31
Total payable				\$ 40,891.31

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date June 2, 2023

Client File 8440266
Invoice 4
No. 7039578

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period May 1, 2023 to May 31, 2023.

Date	Professional	Description	Time
5/1/2023	Anne Baptiste	Post receipt; post disbursement.	0.2
5/1/2023	Arif Dhanani	Emails from/to BMO re transactions flowing through the Co-op operating account for May 1, 2023; review of invoice from York University and reply email to R. Silva of York University; email to Cooperators re ability to pay by EFT and review of response thereto from H. Hsu; complete documentation for transfer of City of Toronto ("City") subsidy from Co-op operating account to Receiver's trust account and send same to B. Tannenbaum; complete documentation for payment of MPAC mortgage and send same to B. Tannenbaum; call with B. Tannenbaum to effect May 1, 2023 housing charges to be paid by EFT; review of notice to residents re repair to be done to heating pipe, amend same and send to property manager; calls to Pronto General Contractors re turning heat back on; email to Xerox with copy of court order and request to service copier.	2.8
5/1/2023	Arif Dhanani	Review of email from AW Plumbing re supplies and tools on-site and email to property manager to determine if tools and supplies are readily identifiable; review email from Betty's Law Office with request for Zoom call and respond thereto; email to Community First Developments Inc. ("CFDI") with list of EFT payers for reconciliation purposes and request for updated banking details for I. Cameron-Roberts; further calls with CFDI and contractor re heating to be turned back on.	1.9
5/1/2023	Bryan Tannenbaum	Banking transfer of subsidy amount received to Receiver's trust account; pay MCAP mortgage; verify EFT rent went through and confirm with A. Dhanani; receipt and review of A. Dhanani email to S. Lama of the City with projections and invoices; receipt and review of email from Mr. Betty's office.	1.0
5/2/2023	Anne Baptiste	Post disbursements.	0.2

June 2, 2023
 Invoice 4
 Page 2

Date	Professional	Description	Time
5/2/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op operating account on May 1 and 2, 2023 and advise BMO on accepting/returning items; review of email from Betty's Law Office and download copies of pleadings for various matters; review of invoice for water and electricity received from York University and email to R. Silva in this regard; emails from/to R. Silva re walkway reconstruction and coordination between property manager and York University Facilities Services Team; filing various emails; complete payment documentation for Cintas and send same to A. Baptiste to process cheque for same; call with S. Lama re cash flow, RGI and other Co-op matters; email to CFDI re capital repairs budget.	4.1
5/2/2023	Bryan Tannenbaum	Receipt and review of 2 emails from Mr. Betty's office with information; telephone discussion with A. Dhanani regarding his call with S. Lama on the projections and receipt of financing; receipt and review of A. Dhanani email to R. Silva re outstanding invoices; receipt and review of A. Dhanani email to C. de Poppe of CFDI regarding capital expenditure priorities and funding.	0.8
5/3/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op operating account for May 1 and 2, 2023 and approve/reject items, as appropriate; forward to S. Lama email chain with York University re vacant property tax; assemble back up documentation for cheques to be signed for insurance and Cintas, sign cheques, PDF insurance cheque and send copy to Cooperators; meet with B. Tannenbaum re returned item related to housing charge, obtain confirmation of same and forward to CFDI for follow up with resident; emails to/from C. de Poppe re capital budget; review of emails from S. Lama re cash flow and Receiver's fees.	2.6
5/3/2023	Bryan Tannenbaum	Review A. Dhanani email to S. Lama reporting on York University and vacant home tax issue; follow up returned rent EFT with A. Dhanani; receipt and review of S. Lama email re payments; receipt and review of S. Lama email regarding revised projections (cash flow).	0.5
5/4/2023	Arif Dhanani	Review and respond to W. Chan of BMO re deposits to Co-op operating account on May 2, 2023; email to City AP department pursuant to instructions from S. Lama; review and respond to email from Enbridge; complete remaining documentation for Worldsource Financial Management Inc. ("Worldsource") and email same to S. Elbourne of Worldsource and B. Tannenbaum.	1.2
5/4/2023	Bryan Tannenbaum	Receipt and review of S. Elbourne email attaching documentation for signature; review, sign and return same.	0.3
5/8/2023	Arif Dhanani	Review and respond to email from T. Bruce.	0.4
5/9/2023	Caitlin Caradonna	Call with Epiphany Fire Services; email correspondence sent including a copy of the Court Order appointing RSM as Receiver and highlight paragraph 14, noting requirements to continue services.	0.3
5/9/2023	Arif Dhanani	Review of email from BMO re transactions for May 8, 2023 going through Co-op main operating account and respond to email; review of email from MPAC requesting financial and vacancy information in respect of the Co-op, forward same to CFDI; review of email from CFDI	1.6

June 2, 2023
 Invoice 4
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Date	Professional	Description	Time
		and AW Plumbing's request to pick up materials; respond to CFDI re pick up of AW Plumbing and Sinai Plumbing materials; filing various emails; emails to/from CFDI re various matters including Epiphany Fire Services, key fobs and backup of accounting systems.	
5/10/2023	Anne Baptiste	Post disbursements.	0.5
5/10/2023	Arif Dhanani	Review and respond to email from BMO re transactions for May 9, 2023; review and respond to email from S. Lama re RGI notice of termination letter from Betty's Law; review and respond to email from L. Lee of CFDI re Receiver's general ledger; respond to email from MPAC.	0.9
5/11/2023	Arif Dhanani	Review and respond to email from BMO re transactions for May 10, 2023; review and respond to email from CFDI requesting February 2023 bank statement for Co-op's main operating account; review email from Winmar re insurance claim for repair of townhouse deck and respond to same; review and respond to email from CFDI requesting April 2023 bank statement for Co-op main operating account.	1.0
5/12/2023	Arif Dhanani	Review and respond to email from BMO re account activity as of May 11, 2023; provision to CFDI of supporting invoices for cheques processed by the Receiver; review and respond to email from CFDI re Home Depot, HD Supply and H&S Building Supplies; respond to numerous emails from CFDI for source documentation for cheques issued by the Receiver, return items on bank statements and clarification of the purpose of various payments made by the Receiver.	1.7
5/15/2023	Arif Dhanani	Review and respond to email from BMO re transactions for May 12, 2023 going through Co-op main operating account; complete documentation for electronic payment to Winmar Toronto and send same to B. Tannenbaum for payment; send payment confirmation to Winmar Toronto; complete documentation for payment of various invoices for Blaney McMurtry LLP, Dodds Garage Doors, Bell Canada and Cintas and send same to A. Baptiste for processing of cheques on May 17, 2023; review and respond to email from CFDI re Unit 716 ceiling leak from unit above; review and respond to email from City re RGI Households; review and respond to numerous emails from CFDI, including Unit 716 leak, additional EFT payer and quotes from H&S Supply.	1.9
5/16/2023	Anne Baptiste	Post various receipts re rental and parking income.	0.2
5/16/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op operating account on May 15, 2023 and respond thereto; follow up email to CFDI re Co-op Capital Budget for submission to City; review Co-op main operating account transactions, Receiver's trust account transactions, reconcile same to emails from CFDI and complete documentation for transfer to RSM trust account and deposits made to RSM trust account; emails to B. Tannenbaum to effect transfer and emails to A. Baptiste to record transactions in Receiver's trust account.	1.2
5/17/2023	Arif Dhanani	Review of various emails from CFDI and respond thereto, including building supplies required, pre-authorized payment form for I. Cameron-Roberts, review of financial statements for the period	3.8

June 2, 2023

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Date	Professional	Description	Time
		ended March 31, 2023 and April 30, 2023 and questions thereto, report from Anchor Risk Solutions required by Cooperators, and request for sign off on acknowledgement and direction to release funds; review of Co-op capital budget and send same in draft to City; review and respond to email from BMO re transactions for May 16, 2023 going through Co-op operating account.	
5/18/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op main operating account on May 17, 2023; review of emails received by CFDI re transfer of funds requested from CLP Lawyers to Betty's Law Office; write to CLP Lawyers in this regard; lengthy call with C. Wong of CFDI re March and April 2023 financial statements, retention of auditor and other accounting matters; review and respond to CFDI on other items relating to Co-op operations.	2.9
5/18/2023	Bryan Tannenbaum	Receipt and review of A. Dhanani email to the City sending the draft capital budget; receipt and review of S. Lama email to A. Dhanani regarding RGI agreement and previous board understanding.	0.5
5/23/2023	Arif Dhanani	Review and respond to various emails from CFDI re amongst other things, flooding in Units 205 and 206, AP and cheque processing go forward, 2022 and 2023 audit, including providing CFDI with a copy of the 2022 draft audited financial statements, and MPAC mortgage amortization schedule; review and respond to email from S. Lama.	0.9
5/24/2023	Arif Dhanani	Review of email from CFDI re approved subsidy for Co-op for the fiscal 2023 year; review documents and emails from the City and respond to CFDI; review and respond to email from CFDI regarding Co-op 2021/2022 and 2022/2023 audit.	0.8
5/25/2023	Donna Nishimura	Prepare receipts processing form and deposit cheque at the bank.	0.2
5/25/2023	Anne Baptiste	Post receipt.	0.1
5/25/2023	Arif Dhanani	Review various emails from CFDI; email to C. Wong of CFDI with HST information for Co-op; email to D. Nishimura re cheque received from CLP Law; review of Cooperators' email chain re statements of claim against Co-op re D. Case and S. Case, obtain and review pleadings; write to counsel for D. Case re receivership and stay of proceedings; write to counsel for S. Case re receivership and stay of proceedings; call with E. Vieira of CFDI re request for Staples credit application for Co-op.	2.1
5/26/2023	Arif Dhanani	Review of email from CFDI requesting Staples credit card for purchase of Co-op office supplies; review Staples credit agreement; complete Staples enrollment form and send confirmation email to CFDI; review of credit application for HD Supply and email to L. Vieira of CFDI re same; review of landscaping quotes obtained by CFDI and email to L. Vieira in this regard; review of CFDI notice to residents regarding flushing of mains and approve same; email to Worldsource to obtain current statement; review of email from S. Lama and the City's comments in Capital Budget Excel sheet; email to CFDI with questions regarding the City's comments on the capital budget; review of current Worldsource statement sent by S. Elbourne and email same to CFDI.	2.8

June 2, 2023

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Date	Professional	Description	Time
5/26/2023	Arif Dhanani	Review invoices and cheque requests submitted by CFDI and send email to E. Vieira with questions re same; review emails from the City re subsidy payable on June 1, 2023 and respond to same; email to CFDI breaking down June 1, 2023 City subsidy and proposed use of same.	1.3
5/29/2023	Arif Dhanani	Review pleadings in each matter involving Co-op in order to assess status and next steps; set up account on Tribunals Ontario website and upload Receiver's appointment order to website and send message to all parties re stay of proceedings against the Co-op; summarize matters and status of same and send to Receiver's counsel; follow up email to CFDI regarding information requested by MPAC; email to B. Tannenbaum with request for past report precedents; review and respond to various emails from CFDI re landscaping, audit, bill payments; call with CFDI re audit; review of email from City re Co-op quarterly and annual reporting requirements.	3.4
5/29/2023	Caitlin Caradonna	Email correspondence with unsecured creditor.	0.5
5/29/2023	Bryan Tannenbaum	Receipt and review of S. Lama email re capital project submission; receipt and review of A. Dhanani response; receipt and review of S. Lama email re additional funding; receipt and review of S. Lama email re one-time subsidy; receipt and review of A. Dhanani email to C. Wong of CFDI regarding forthcoming subsidy payments.	0.7
5/30/2023	Arif Dhanani	Review of email from BMO with transactions for May 29, 2023 and respond thereto; review and respond to CFDI emails re lock changes required; email to R. Bhatt of SRB Professional Corporation re completion of audited financial statements for the year ended June 30, 2022 and related annual information return; review and respond to CFDI re landscaping maintenance notice.	1.0
5/31/2023	Arif Dhanani	Review of emails from BMO re transactions for May 30, 2023 and respond thereto; review of emails from CFDI and respond thereto, including completing documentation for processing of a cheque for lock replacement as recommended by CFDI; review of email from the Cooperators re Court case conference scheduled for Donald Case action against Co-op and email to the Court regarding stay of proceedings against HSC and requirement for Receiver and its counsel to attend case conference.	1.1
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			47.4

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	3.80	\$ 595	\$ 2,261.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	41.40	\$ 495	20,493.00
Caitlin Caradonna, CPA	Senior Associate	0.80	\$ 270	216.00
Anne Baptiste/Donna Nishimura	Estate Administrator	1.40	\$ 125	175.00
Total hours and professional fees		<u>47.40</u>		\$ 23,145.00
HST @ 13%				3,008.85
Total payable				\$ 26,153.85

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.
 RSM Canada Limited



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

GST/HST: 80784 1440 RT 0001

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date July 24, 2023

Client File 8440266

Invoice 5

No. CI-10057933

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period June 1, 2023 to June 30, 2023.

Date	Professional	Description	Time
6/1/2023	Anne Baptiste	Post deposit; post receipts; post disbursement.	0.6
6/1/2023	Arif Dhanani	Email to M. Abramowitz of Blaney McMurtry LLP with request to contact Associate Justice Wiebe re D. Case case conference; review and respond to email from BMO with transactions on May 31, 2023; prepare documents for transfer of funds from the Co-op's main operating account to Receiver's trust account and send same to B. Tannenbaum to effect transfer; prepare and send documents to B. Tannenbaum for payment of MPAC mortgage; email to MPAC to confirm payment of June 1, 2023 mortgage payment; email to S. Lama of the City of Toronto ("City") responding to her email regarding quarterly and annual reporting; follow up email to C. de Poppe of Community First Developments Inc. ("CFDI") regarding quarterly reporting meeting, MPAC information request and Co-op capital budget.	2.0
6/1/2023	Bryan Tannenbaum	Banking re transfer of funds between accounts and pay MCAP.	0.4
6/2/2023	Anne Baptiste	Post various disbursements.	1.0
6/2/2023	Arif Dhanani	Review and respond to email from SRB Professional Corporation and forward response to the City; review and respond to email from BMO with transactions going through the Co-op's main operating account on June 1, 2023; reconcile deposits to Receiver's trust account, complete documentation for recording same in Receiver's general ledger and send documentation to A. Baptiste; amend payables documentation submitted by CFDI; email to CFDI and A. Baptiste in this regard; email to A. Baptiste and B. Tannenbaum re timing of processing of A/P cheques; email to S. Lama re capital items budget; review email from S. Lama re further information required in respect of capital items budget and email to C. de Poppe in this regard.	2.8
6/5/2023	Anne Baptiste	Post various disbursements; post receipts – various rental income.	1.0

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 Invoice 5
 Page 2

Date	Professional	Description	Time
6/5/2023	Arif Dhanani	Review email from BMO with transactions occurring on June 2, 2023, including returned items for residents' EFT payments for housing/parking charges; review confirmed returned items on BMO on-line banking; download list of EFT payments and returns and send same to CFDI with request to follow up with residents on returned items; various emails to/from CFDI; complete draft of quarterly report as per requirements of the Appointment Order and send same to B. Tannenbaum for comment; review of deposits made to RSM trust account by CFDI, complete receipts processing documentation and send same to A. Baptiste.	1.5
6/6/2023	Anne Baptiste	Review, update and print batch cheques.	0.3
6/6/2023	Arif Dhanani	Review and respond to email from BMO re transactions for June 5, 2023 going through Co-op's main operating account; email to CFDI re bank receipts for cheque deposits to Receiver's trust account; review of email chain forwarded by CFDI re return of payment for parking spot 103 and provide instructions to CFDI; finalize and format Receiver's first quarterly report and send same to the City for review and comment; email exchange with CFDI re L. Fiorini emails; review and respond to email from CFDI re arrears notice to be sent to certain residents and comment on same.	1.7
6/6/2023	Bryan Tannenbaum	Review and edit draft of first quarterly report; return to A. Dhanani; sign cheques.	1.5
6/7/2023	Arif Dhanani	Review email from BMO re June 6, 2023 transactions going through Co-op's operating account and respond thereto; review of emails from CFDI re laptop purchase by Co-op, expenses incurred by CFDI staff, arrears balance for C. Taylor re TH9, pest control and respond to same; review letter from resident in Unit 514 and email from CFDI re same and respond thereto.	1.7
6/7/2023	Bryan Tannenbaum	Receipt and review of Sinai Plumbing letter to the City re outstanding account.	0.1
6/8/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op's operating account as at June 7, 2023 and respond thereto; review and respond to CFDI emails regarding laptop purchase by Co-op, arrears letter to be sent to certain residents; parking charges for PS-103, unit 514 status and reimbursement for E. Lok of CFDI; email to J. Western-Set re CHFC charges; email to J. Western-Set of the City, S. Lama, D. Rollins and Co-op housing re letter from Sinai Plumbing.	2.1
6/9/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through the Co-op's operating account on June 8, 2023; review and respond to email from J. Western-Set re Sinai Plumbing; draft letter to Board of Directors re missing laptop and requirement for return of same, send letter to CFDI for comments, send letter to Board of Directors to the attention of R. Kerr; review of email from CFDI re unit 312 arrears, change Receiver's EFT payment template for residents for unit 312 and respond to email from CFDI; send follow up email to J. Western-Set re comments on Receiver's first quarterly report; review of correspondence from Canada Revenue Agency ("CRA") re Receiver's RT0002 account	2.3

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 Invoice 5
 Page 3

Date	Professional	Description	Time
		and send email to C. Wong of CFDI re completing and filing HST returns; review of email forwarded by J. Western-Set from concerned members of the Co-op and respond to J. Western-Set.	
6/9/2023	Arif Dhanani	Review of email from SRB Professional Corporation re remaining items for clarification for purposes of issuing audited statements for the year ended June 30, 2023 and forward same to CFDI with request to gather information.	0.4
6/12/2023	Anne Baptiste	Prepare bank reconciliation.	0.5
6/12/2023	Arif Dhanani	Review email from BMO re transactions going through Co-op's main operating account on June 9, 2023; review of emails from CFDI and respond thereto, including emails on TH12, Unit 308 and Unit 804 arrears balances, annual fire inspection deficiencies, including quote to rectify same, Unit 514 possession, deposits for June 12, 2023 and Cooperators' cheque for refund of monies related to TH10 deck repairs; review of email from J. Western Set; review of notice to be sent to residents re lock changes and Second Harvest, amend notice and send same to CFDI; review payment agreement drafted by CFDI for unit 804, amend same and send to CFDI.	1.6
6/13/2023	Anne Baptiste	Post disbursement.	0.1
6/13/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on June 12, 2023 and respond thereto; review of letter from R. Kerr and email same to M. Abramowitz; email of Receiver's first quarterly draft report to CFDI for comments and incorporate comments from CFDI, as appropriate; review of pest control quotes and email to CFDI to clarify quote amounts; review follow up email from MPAC and email to C. de Poppe for information re same.	1.6
6/13/2023	Bryan Tannenbaum	Receipt and review of R. Kerr email to A. Dhanani; receipt and review of A. Dhanani email to M. Abramowitz re R. Kerr letter.	0.2
6/14/2023	Arif Dhanani	Review of email from M. Abramowitz re D. Case case conference on June 7, 2023; review of direction of Associate Justice Wiebe; email to M. Abramowitz re contacting the small claims court and counsel for Maple Property Management re stay of proceedings against C-op; emails with CFDI re HST return filings, pest control, debit deposits made to HSC operating account by residents, items to be ordered from H&S Supply.	1.2
6/14/2023	Bryan Tannenbaum	Receipt and review of M. Abramowitz email regarding Donald Case case conference before Associate Justice Wiebe.	0.2
6/15/2023	Anne Baptiste	Post disbursement.	0.1
6/15/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on June 14, 2023 and respond thereto; review of Orkin Pest Control contract forwarded by CFDI and respond to CFDI on same; review of email and letter from S. Rose re laptop and other matters and respond to S. Rose; review of email from M. Abramowitz re D. Case litigation and respond to same; review of invoices submitted for payment by Blaneys and complete documentation for payment of same; responding to various emails from CFDI re H&S Supply purchase and	2.7

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Date	Professional	Description	Time
		payment agreements; review cheque requests from CFDI and email to A. Baptiste re same.	
6/16/2023	Anne Baptiste	Post disbursements.	0.3
6/16/2023	Arif Dhanani	Review and respond to email from BMO re nil transactions going through the Co-op's operating account on June 15, 2023; review and respond to email from CFDI re HST returns completed by the Co-op prior to the Receiver's appointment and HST collected for the periods October 1, 2022 to December 31, 2022 and January 1, 2023 to March 14, 2023; review HST notice of assessment forwarded by CFDI; write to CRA to find out which HST and other returns for the Co-op are outstanding and balance of HST account; review invoice from Enbridge Gas Inc. ("Enbridge"), complete documentation for payment of current charges and draft and finalize letter to Enbridge re prior invoice; briefly review information prepared by CFDI for auditor for the financial statements for the period ended June 30, 2022 and send same to auditor.	1.6
6/16/2023	Arif Dhanani	Review of email from R. Kerr re Second Harvest; emails to/from CFDI in this regard; email to Second Harvest to continue with delivery for June 9, 2023; forward email to Second Harvest to the City.	1.2
6/19/2023	Anne Baptiste	Post various disbursements.	1.5
6/19/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account as at June 16, 2023; review email from SRB Professional Corporation with respect to second round of follow up questions and forward same to CFDI; email to L. Vieira re request for specifics regarding food program with Second Harvest; email to C. de Poppe re MCAP information; emails to/from M. Abramowitz re D. Case action against Co-op and call with M. Abramowitz re same; email to CFDI re purpose of Receiver under the HSA vs. Courts of Justice Act; review and respond to email from CFDI re 24 HR Pest Control document found in accounting office; emails to CFDI with copies of invoices and other information to reconcile Receiver's trust account in CFDI's books and records; respond to CFDI re residents' rent arrears.	3.4
6/19/2023	Arif Dhanani	Emails to/from A. Baptiste re cheques to be processed and adjustments to amounts to be paid; review of quote forwarded by CFDI re glass replacement in 2 units and approve same; review and respond to email from CFDI re locking the community room; draft and send email response to R. Kerr email of June 16, 2023.	0.9
6/20/2023	Anne Baptiste	Review invoices, prepare cheque requisitions, print cheques.	1.0
6/20/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on June 19, 2023; email to C. Wong re auditor's further questions and AIR; emails to Cooperators re no new claims under policy and questions regarding action relating to deck for TH10; review of CFDI responses to questions from the Co-op's auditor, supplement responses and send same to auditor; email to J. Western-Set re additional information required from the City re subsidies for the year ended June 30, 2022; review and respond to email from J. Western-Set re CHF.	2.2

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Date	Professional	Description	Time
6/20/2023	Bryan Tannenbaum	Review, approve and sign cheques.	0.3
6/21/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on June 20, 2023; review email from auditor with annual information request spreadsheet and forward same to CFDI; review of Total Power contract and email to CFDI in this regard; email to MPAC with requested information and reporting; review of email from J. Western-Set with information re subsidy letter and subsidy adjustment and forward same to CFDI; review of letter from Cooperators insurance; emails to/from Cooperators regarding same; review of Total Power contract for inspection of generators and emails to/from CFDI regarding timing of inspection.	2.8
6/23/2023	Arif Dhanani	Review and respond to BMO with respect to transactions going through Co-op's operating account on June 22, 2023.	0.1
6/26/2023	Arif Dhanani	Review email from CFDI re AIR calculation sent by auditor and comments therein; email to auditor regarding comments and observations made by CFDI with respect to AIR spreadsheet; emails from/to CFDI re LEaC Shield and accounts payable; review accounts payable cheque requisitions and invoices submitted for payment by CFDI, amend certain cheque requisitions; email to L. Vieira and A. Baptiste in this regard; review draft monthly fire inspection notices prepared by CFDI and approve same; emails from/to CFDI re TH24 and incomplete work by Sinai Plumbing.	2.6
6/27/2023	Anne Baptiste	Post disbursements - payables, print cheques.	1.1
6/27/2023	Arif Dhanani	Review and respond to BMO re transactions going through Co-op's operating account on June 26, 2023; call with J. Western-Set and B. Tannenbaum; review and respond to emails from Cooperators re payment of insurance premiums, 2024 insurance renewal questionnaire and recovery of deductible paid to fix TH10 deck; review and respond to emails from CFDI re S. Rose email and belongings left in storage/garbage room, Sinai Plumbing's acceptance of payment for work not completed and adjustment to monthly payments for unit 611 resident; email to M. Abramowitz re Sinai Plumbing.	1.9
6/27/2023	Bryan Tannenbaum	Teams call with J. Western Set and A. Dhanani to discuss quarterly report, content going forward and general status of the property; review and sign cheques.	1.0
6/28/2023	Arif Dhanani	Review of completed insurance renewal questionnaire sent by C. de Poppe; review of email from BMO re transactions going through Co-op's operating account on June 27, 2023 and respond to same; review of further email from Co-op's auditor and attachments thereto and forward same to CFDI for comment; respond to email from L. Vieira re payment plan request for unit 317; emails to/from L. Vieira re landscaping contract with Seasonal Outside Services, review contract, sign same and send to L. Vieira; complete documentation for payment of July 2023 property and casualty insurance payment and send same to A. Baptiste to process cheque on July 5, 2023; complete documentation for July 2023 mortgage payment to MCAP and email to MCAP re confirmation of payment on July 4, 2023.	1.9

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 Invoice 5
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Date	Professional	Description	Time
6/29/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on June 28, 2023; review of CFDI responses to questions from auditor and email to CFDI regarding availability of information from the books and records of the Co-op to file GST523 forms requested by CRA; review of email from York University re City waiving vacant home tax; email to R. Silva of York University re waiving any portion of obligation owed to it by the Co-op; emails from/to CFDI re LeAC Shield and intercom and respond thereto; complete supporting documentation for recording of deposit to Receiver's trust account by CFDI.	1.9
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			53.3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	3.70	\$ 595	\$ 2,201.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	42.10	\$ 495	20,839.50
Anne Baptiste	Estate Administrator	7.50	\$ 125	937.50
Total hours and professional fees		<u>53.30</u>		\$ 23,978.50
Disbursements				
	Couriers		\$ 95.90	
Total disbursements				95.90
Total professional fees and disbursements				\$ 24,074.40
HST @ 13%				3,129.67
Total payable				\$ 27,204.07

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

GST/HST: 80784 1440 RT 0001

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date August 11, 2023

Client File 8440266

Invoice 6

No. CI-10064824

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period July 1, 2023 to July 31, 2023.

Date	Professional	Description	Time
7/4/2023	Arif Dhanani	Review email from BMO re transactions going through Co-op's operating account on June 30, 2023; effect automatic payment of residents' housing charges for those set up on pre-authorized payment; complete documentation for transfer of funds from HSC operating account to Receiver's trust account and send same to B. Tannenbaum; complete documentation for payment of Co-op's mortgage to MCAP; review and respond to various emails from Community First Developments Inc. ("CFDI"), including payments made by debit machine, audit entry review and sending CFDI a list of pre-authorized payments taken.	1.8
7/4/2023	Bryan Tannenbaum	Transfer funds and pay MCAP mortgage.	0.2
7/4/2023	Anne Baptiste	Post receipts.	0.2
7/5/2023	Arif Dhanani	Review of BMO email re transactions going through Co-op's operating account on July 4, 2023 and respond thereto.	0.2
7/5/2023	Anne Baptiste	Post and print cheques.	0.4
7/6/2023	Arif Dhanani	Review and respond to BMO re transactions going through Co-op's operating account on July 5, 2023; review and respond to CFDI re insurance coverage and notice to residents of sidewalk repair; review cheque deposits to Receiver's trust account and complete documentation for recording of same in Receiver's general ledger.	0.6
7/7/2023	Arif Dhanani	Review and forward to Co-op's auditor CFDI responses to certain questions asked by the auditor; review and respond to auditor regarding various questions regarding going concern, legal matters and York University; review of email from CFDI re Bell Canada ("Bell") email and call, review of invoice sent by Bell and respond to CFDI.	1.0

August 11, 2023

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Date	Professional	Description	Time
7/10/2023	Arif Dhanani	Review various emails from CFDI re elevators and garage door not working, request for June 2023 bank statements; log on to BMO online banking, print statements and send same to CFDI; review and respond to S. Lama of the City of Toronto (the "City") email re status of 2022 audited statements; review of email from CFDI requesting invoice copies for disbursements made, find specific invoices and send same to CFDI; reconcile Bell account 416 736 1990, draft letter to Bell, draft payment documentation in respect of payment and send all to A. Baptiste for processing of cheque and copy CFDI.	2.1
7/11/2023	Arif Dhanani	Complete documentation for payment of legal fees to Blaney McMurtry LLP; review of payables vouchers and invoices uploaded by CFDI; email to A. Baptiste re processing of cheques; review of third round of questions from the Co-op's auditor and send same to CFDI.	1.4
7/13/2023	Bryan Tannenbaum	Review, approve and sign cheques.	0.3
7/13/2023	Arif Dhanani	Review and respond to email from BMO re NIL account activity in Co-op's operating account on July 12, 2023; review email forwarded by Betty's Law; email to T. Williams of Betty's Law with request to forward pleadings pertaining to Shelise Kelly case.	0.4
7/13/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.2
7/14/2023	Arif Dhanani	Review of CFDI responses to auditor enquiries and supplement same; call with City re June 30, 2020 and 2021 A/R's submitted by Co-op; attach all to email and send to auditor.	1.2
7/16/2023	Anne Baptiste	Post receipts; post disbursements; print cheques/support re payables.	2.1
7/17/2023	Arif Dhanani	Review email from BMO re activity in Co-op's operating account on July 14, 2023 and respond thereto; review of emails from CFDI re garage door repair quote and payment arrangement for resident in unit 308 and respond thereto; review of CFDI property management report for May and June 2023 and email to C. de Poppe of CFDI re call to discuss same.	1.1
7/17/2023	Anne Baptiste	Prepare bank reconciliation; post receipt.	1.1
7/18/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on July 17, 2023; draft and send second email to Canada Revenue Agency ("CRA") re outstanding returns and rebates and request for call to discuss same; update email to S. Lama re May/June 2023 property management report and June 2022 audit; email to S. Lama re status of approval of capital items budget.	1.0
7/19/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on July 18, 2023; review and respond to various emails from CFDI; prepare for and call with CFDI to review property management report for May and June 2023; review of email and bills from Xerox forwarded by CFDI and respond thereto.	2.8
7/20/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on July 19, 2023; review email from S. Lama re capital items budget; review of emails from C. Wong of CFDI re 2021 A/R and reconciliation therefor; email to S. Lama re	1.3

August 11, 2023

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Date	Professional	Description	Time
		proposed methodology for reconciling 2021 A/R and request for copy of November 2020 letter.	
7/21/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on July 20, 2023; review of email and attachments thereto from CFDI re insurance claim for flood in unit 205 and respond to CFDI; review and respond to email from J. Buckstein re Xerox copier; review of email from CFDI re cheque deposits to Receiver's trust account, complete documentation for recording of same in Receiver's general ledger and send to A. Baptiste.	0.9
7/21/2023	Anne Baptiste	Post receipts.	0.2
7/24/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on July 21, 2023; review of email from S. Lama re additional housing subsidy for August 1, 2023 and forward same to CFDI pursuant to S. Lama instructions; review of email from B. Tannenbaum to S. Lama re March 2023 invoice payment; complete documentation for payment of August 2023 MCAP mortgage payment; complete documentation for August 2023 property and casualty insurance payment and send same to A. Baptiste for processing of cheque; review of invoices for utilities and property taxes from York University, complete documentation for payment of same and send to A. Baptiste for processing of cheques; review message from CRA; call with CRA insolvency officer to ascertain which returns (HST, corporate tax) remain unfiled, status of account (Dr. or Cr.) and any other relevant information); call to CRA Business Enquiries line and request call back; call with CRA Business Enquiries line to obtain specific information re rebate claims, breakdown of March 8, 2022 refund and to obtain copies of last annual income tax return and notice of assessment related thereto; email to CFDI with update from calls with CRA.	3.4
7/24/2023	Anne Baptiste	Review payment requisitions and post disbursements re payables July 26.	1.9
7/25/2023	Arif Dhanani	Review of BMO email re transactions going through Co-op's operating account on July 24, 2023 and respond thereto; follow up email to S. Lama re request for letter and proposed methodology to reconcile 2021 A/R; review reply from S. Lama; email to CFDI re City response to proposed methodology and to request CFDI's view on response to the Co-op's auditor; review email from CFDI re TH24, respond to CFDI and draft outline for response to resident in TH24.	1.9
7/26/2023	Arif Dhanani	Review and respond to BMO re transactions going through Co-op's operating account on July 26, 2023; sign cheques for various accounts payable and provide cheques to B. Tannenbaum for second signature.	0.5
7/26/2023	Anne Baptiste	Print cheques; review reconciliation report; post receipt.	0.4
7/26/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.2
7/27/2023	Arif Dhanani	Follow up email to C. de Poppe re updating management report for May/June 2023; review of email from H. Hsu with the Cooperators re monthly insurance premiums and respond thereto; review and respond	0.8

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Date	Professional	Description	Time
		to several emails from CFDI regarding specific issues related to the Co-op.	
7/28/2023	Arif Dhanani	Review of BMO email with transactions going through Co-op's operating account as at July 27, 2023 and respond thereto; review of CFDI email re RT001 HST overdue returns to be filed and respond thereto re RT0001 and RT0002 returns to be filed; review of CFDI email with proposed methodology for calculating 2021 RGI average household income for resubmission of 2021 A/R and draft email to S. Lama in this regard.	1.2
7/31/2023	Arif Dhanani	Review email from BMO re transactions going through Co-op's operating account on July 28, 2023; review RT0001 and RT0002 HST returns completed by CFDI for the periods September 1 to March 14, 2023 and March 15 to June 30, 2023, respectively; complete documentation for processing of cheques for HST liability and send same to A. Baptiste; review draft letter to occupant of TH24 prepared by CFDI, re-draft letter and send same to CFDI; review emails from CFDI related to housing charges paid, roof leak in Unit 805, notices of arrears to be sent out with notice to appear and respond to same.	3.1
7/31/2023	Anne Baptiste	Post disbursements.	0.2
7/31/2023	Bryan Tannenbaum	Telephone call from A. Germain of #815 unit re leaky roof; email to CFDI re same; email re same from S. Lama.	0.2
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			34.3

August 11, 2023

Invoice 6

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	0.70	\$ 595	\$ 416.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	26.70	\$ 495	13,216.50
Anne Baptiste/Donna Nishimura	Estate Administrator	6.90	\$ 125	862.50
Total hours and professional fees		<u>34.30</u>		\$ 14,495.50
Disbursements				
Courier			<u>\$ 24.19</u>	
Total disbursements				24.19
Total professional fees and disbursements				\$ 14,519.69
HST @ 13%				1,887.56
Total payable				\$ 16,407.25

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.
RSM Canada Limited



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

GST/HST: 80784 1440 RT 0001

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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date September 13, 2023

Client File 8440266
Invoice 7
No. CI-10106127

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period August 1, 2023 to August 31, 2023.

Date	Professional	Description	Time
8/1/2023	Bryan Tannenbaum	Banking and transfer money between accounts.	0.2
8/1/2023	Arif Dhanani	Review of email from BMO re transactions going through the Co-op's operating account on July 31, 2023 and respond thereto; review Co-op's main operating account balance, complete documentation to transfer funds to Receiver's trust account and send same to B. Tannenbaum to effect transfer; draft email to B. Tannenbaum to effect electronic payment of MCAP mortgage for August 2023; effect electronic payment of resident housing charges for those on pre-authorized payment plan; review of email from S. Lama of the City of Toronto (the "City") re urgency of roof repairs re Unit 805 and respond thereto; email to C. de Poppe of Community First Developments Inc. ("CFDI") re urgency of roof repairs and finalization of property management report for May/June 2023; review various emails from CFDI.	1.6
8/2/2023	Anne Baptiste	Post receipts; post disbursements; print cheques; update receipt register.	0.7
8/2/2023	Arif Dhanani	Review email from BMO re transactions going through Co-op's operating account on August 1, 2023 and respond thereto; review of email forwarded by CFDI from ACS Mechanical re pre-receivership amount owed and respond to CFDI re same; email to MCAP with confirmation of August 1, 2023 mortgage payment and review response from MCAP; review of email from the City re 2021 A/R and send same to CFDI for comments; review response from CFDI; download EFT payments taken from residents for housing and parking charges and send same to L. Veiera of CFDI; review of Enbridge Gas bills sent by L. Veiera and respond to same with calculation of amount outstanding.	1.2

September 13, 2023

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Date	Professional	Description	Time
8/3/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on August 2, 2023 and respond thereto.	0.2
8/3/2023	Bryan Tannenbaum	Receipt and review of property manager email re roof leak re Unit 805.	0.1
8/4/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on August 3, 2023; review and respond to various emails from L. Veiera.	0.4
8/8/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on August 4, 2023 and respond thereto; emails from/to CFDI re various matters, including roof inspection and patching, rectification of sprinkler deficiencies, update of EFT template for additional resident desirous of paying by EFT commencing September 1, 2023, appliance repairs, scheduling of risk assessment requested by Cooperators Insurance and notice to certain residents re requesting key copy for suite; emails to S. Lama re 2021 A/R and property management report for May and June 2023; email to auditor with responses to additional questions; review of revised property management report and email to C. de Poppe re accounts payable in property management report and breakdown of same; call with K. Huang of BMO re outstanding amount owed to BMO in relation to HSC's credit card; respond to email from R. Silva of York University.	4.2
8/9/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on August 8, 2023 and respond thereto; review of various emails from CFDI, including roofing issue update, second arrears notice to be sent to residents, insurance claim re Unit 205 and respond thereto.	0.9
8/9/2023	Anne Baptiste	Post receipt; update receipt register.	0.2
8/10/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op's operating account on August 10, 2023 and respond thereto; review of email from CFDI re cheque deposits to Receiver's trust account, complete documentation for recording same in Receiver's GL and send same to A. Baptiste; review of email from S. Lama re additional adjustments to 2021 A/R and respond thereto; forward email from S. Lama to CFDI with request to acknowledge and confirm agreement with additional adjustments; print and send to CFDI July 2023 bank statements for Receiver's trust account and Co-op's operating account.	0.7
8/11/2023	Arif Dhanani	Review of email from BMO with Co-op's operating account activity for August 10, 2023 and respond thereto; review accounts payable vouchers uploaded to shared folder by CFDI and amend same with emails to L. Veiera regarding go forward steps; review of email from CFDI re Bell and Xerox, access emails and documents sent to Bell and Xerox, forward same to CFDI and respond to email re next steps.	2.6
8/11/2023	Anne Baptiste	Review invoices and post disbursement; post receipt	0.6
8/12/2023	Anne Baptiste	Review Enbridge gas charges; prepare cheque requisition and post disbursements; review invoices and post disbursements re account payables.	1.5

September 13, 2023

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Date	Professional	Description	Time
8/14/2023	Anne Baptiste	Review invoices and post disbursements re accounts payable; review invoices and reconciliation re duplicate request for payment.	2.6
8/14/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on August 11, 2023 and respond thereto; reviewing emails from A. Baptiste re further corrections required to CFDI's payment requests, including duplication of payment of Xerox invoice; review and respond to numerous emails from CFDI re roof repair and plumber required; review revised 2021 A/R sent by S. Lama and revisions compared to 2021 A/R sent by CFDI; submit corrected 2021 A/R to the City of Toronto.	1.7
8/15/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on August 14, 2023; print out supporting documentation for accounts payable, assemble same and sign cheques; email to J. Berger and D. Nishimura re second signature on cheques and sending same out; responding to emails from S. Lama re meeting; attend Notice to Appear meeting for Unit 512; subsequent discussion with CFDI; forward email of August 8, 2023 to C. de Poppe re differences between liabilities on financial statements vs. property management report for months of May and June 2023.	1.6
8/16/2023	Arif Dhanani	Review of email from C. de Poppe and respond thereto re May/June property management report and differences in liabilities from financial statements; review of email from BMO re transactions going through Co-op's operating account on August 15, 2023; review and respond to email from J. Buckstein of CFDI re TSSA and payment of invoice for elevator certificate renewal; complete documentation for payment of TSSA invoice and send same to A. Baptiste to process cheque; review various emails from L. Veiera re Notice to Appear meetings; review and respond to email from S. Lama re status of property management report for May/June 2023 and RGI Household questions; review of information provided by L. Veiera re tenants to appear before the Receiver for non-payment of rent and attend meetings.	3.1
8/16/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.2
8/16/2023	Anne Baptiste	Post disbursement.	0.1
8/17/2023	Arif Dhanani	Review of email from BMO with transaction activity from August 16, 2023 and respond thereto; review eviction decisions for four members drafted by C. de Poppe for Notice to Appear meetings held with members on August 15 and 16, 2023; review and respond to various emails from L. Veiera.	0.8
8/18/2023	Arif Dhanani	Review and respond to BMO email re transactions going through Co-op's operating account on August 17, 2023; review and respond to emails from CFDI, including issues relating to: TH34 furnace leak, purchase of required building supplies, Unit 107 window replacement and lock change, and Unit 406 and TH30 plumbing issues; send copies of various invoices to CFDI accounting as requested by same.	1.2
8/21/2023	Arif Dhanani	Review of email from BMO with Co-op's operating account activity for August 18, 2023 and respond thereto.	0.2

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Date	Professional	Description	Time
8/22/2023	Arif Dhanani	Review and respond to BMO email re transactions going through Co-op's operating account on August 21, 2023.	0.2
8/23/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on August 22, 2023 and respond thereto; review email from H. Hsu of the Cooperators re Co-op's insurance and respond thereto; further email exchange with H. Hsu; email to J. Buckstein re TSSA cheque and release of same.	0.8
8/23/2023	Bryan Tannenbaum	Receipt and review of S. Lama email re account payment; follow up email to S. Lama re March 13, 2023 outstanding account.	0.3
8/25/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on August 24, 2023; review email from H. Hsu and respond thereto; forward email from H. Hsu to L. Veiera and J. Buckstein; review email from J. Buckstein re water issues resulting from severe rain on August 24, 2023 and clean up measures.	0.5
8/25/2023	Anne Baptiste	Prepare payment requisition and post disbursement.	0.2
8/28/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's operating account on August 25, 2023; review of email from L. Veiera re bed bug treatments and respond thereto; review of notices of assessment for HST returns filed for RT0001 account for the periods September 1 to December 31, 2022, January 1 to March 13, 2023 and March 14 to June 30, 2023 and forward same to CFDI; lengthy call with J. Carpino of the Cooperators.	2.6
8/29/2023	Arif Dhanani	Review and respond to email from BMO regarding activity in Co-op's operating account on August 28, 2023; call with J. Western-Set, S. Lama and B. Tannenbaum; draft reply to Sinai Plumbing and send same to B. Tannenbaum pursuant to City's request.	1.3
8/29/2023	Bryan Tannenbaum	Zoom call with City (S. Lama and J. Western-Set) and A. Dhanani re stratus of property management, RGI files, budget, annual reporting, capital budget, Sinai Plumbing arrears; email to Sinai Plumbing.	0.8
8/29/2023	Anne Baptiste	Post invoice; review invoices; prepare cheque requisition and post disbursements re August 31 cheques.	1.2
8/30/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on August 29, 2023; email to C. de Poppe re outstanding reporting; review of email from A. Baptiste re cheque requisition for lesser amount than invoice and email to L. Veiera in this regard.	0.7
8/30/2023	Anne Baptiste	Review invoices and post disbursements for cheque run date of August 31.	1.0
8/31/2023	Bryan Tannenbaum	Receipt and review of E. Lok of CFDI email and respond thereto.	0.1
8/31/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on August 30, 2023; review of cheques processed and sign same; email to A. Baptiste regarding cheque processed for Bell Canada; review and respond to email from J. Buckstein re Bell Canada.	1.2
8/31/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.3

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Date	Professional	Description	Time
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			37.8

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	1.50	\$ 595	\$ 892.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	27.70	\$ 495	13,711.50
Anne Baptiste/Donna Nishimura	Estate Administrator	8.60	\$ 125	1,075.00
Total hours and professional fees		<u>37.80</u>		\$ 15,679.00
Disbursements				
Courier			\$ 18.26	
Total disbursements				18.26
Total professional fees and disbursements				\$ 15,697.26
HST @ 13%				2,040.64
Total payable				\$ 17,737.90

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date October 26, 2023

Client File 8440266
Invoice 8
No. CI-10126475

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period September 1, 2023 to September 30, 2023.

Date	Professional	Description	Time
9/1/2023	Bryan Tannenbaum	Process mortgage payment to MCAP; transfer balances between accounts.	0.3
9/1/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op's account on August 31, 2023 and respond thereto; effect EFT transfer of housing charges from residents; complete documentation for transfer of funds from Co-op's account to Receiver's trust account and send same to B. Tannenbaum to effect transfer; prepare and send documentation for payment of September 2023 mortgage amount to B. Tannenbaum to effect electronic payment; send cheque register for August 2023 and EFT payments spreadsheet for resident housing charges collected to Community First Developments Inc. ("CFDI"); respond to C. de Poppe of CFDI re management report for May/June 2023.	1.6
9/5/2023	Anne Baptiste	Post receipts; post disbursement.	0.3
9/6/2023	Bryan Tannenbaum	Receipt and review of email from J. Buckstein regarding door quotes; responding email sent approving same.	0.2
9/6/2023	Arif Dhanani	Responding to emails from L. Lee of CFDI with requests for various source documents related to payments made by the Receiver.	1.3
9/12/2023	Arif Dhanani	Complete on-line documentation to effect EFT payment from L. Fiorini for September 2023 parking charge plus penalties pursuant to September 1, 2023 return of payment; review and respond to email from CFDI re overdue notice from City of Toronto Water and Solid Waste Management; add Unit 35 to list of EFT payers.	0.8
9/12/2023	Anne Baptiste	Review invoices and post disbursements re payables.	1.3
9/13/2023	Anne Baptiste	Review invoices and post disbursements re payables.	0.7
9/13/2023	Bryan Tannenbaum	Process payment to York University.	0.2

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Date	Professional	Description	Time
9/13/2023	Arif Dhanani	Review of emails from BMO with transactions going through Co-op's main operating account from September 1 to 12, 2023; complete documentation to reimburse York University for water and electricity charges for June 30 to July 31, 2023 and send same to B. Tannenbaum for payment; review and respond to email from L. Veiera of CFDI re cancellation of New Views license; review email from L. Veiera re Unit 36 carpet replacement and quotes obtained therefor and respond to L. Veiera.	1.1
9/14/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on September 13, 2023; review of emails from L. Veiera re payment plan for TH5 and respond thereto.	0.5
9/15/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op's operating account on September 14, 2023 and respond thereto; review email and voicemail from E. Lok of CFDI and respond thereto.	0.4
9/16/2023	Bryan Tannenbaum	Draft second quarterly report.	1.5
9/18/2023	Arif Dhanani	Review and respond to BMO email with transactions going through Co-op's operating account on September 15, 2023.	0.2
9/18/2023	Bryan Tannenbaum	Review A. Dhanani comments/edits to the draft Second Quarterly Report; return with comment to finalize.	0.3
9/18/2023	Anne Baptiste	Prepare bank reconciliation.	1.0
9/19/2023	Anne Baptiste	Prepare disbursement requisition; post disbursement; prepare receipt requisition and post disbursements re rental income; prepare receipt processing forms for rental income.	1.4
9/19/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op's operating account on September 18, 2023; review contract from Heat Air Mechanical forwarded by L. Veiera, execute same and send back to L. Veiera; review email from S. Lama of the City of Toronto re capital budget and email to C. de Poppe re same; review and respond to email from L. Veiera re property management reports and newsletter.	0.9
9/19/2023	Anne Baptiste	Post disbursement.	0.1
9/20/2023	Anne Baptiste	Print cheques.	0.2
9/20/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on September 19, 2023; review of response from C. de Poppe re capital budget questions from COCHI team and forward same to S. Lama; review email from auditor with adjusting entries requested by C. Wong of CFDI and forward email to same; review and sign accounts payable cheques.	0.9
9/20/2023	Bryan Tannenbaum	Emails with CFDI re newsletter.	0.2
9/20/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.3
9/21/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on September 20, 2023.	0.2
9/22/2023	Arif Dhanani	Review and respond to BMO re transactions going through Co-op's operating account on September 21, 2023.	0.2

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Date	Professional	Description	Time
9/25/2023	Anne Baptiste	Review invoices and post disbursements.	1.2
9/25/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op's operating account on September 22, 2023 and respond thereto; create stop payment for cheque #93 to J. Buckstein and email to A. Baptiste with confirmation and request to issue replacement cheque; review and respond to emails from L. Veiera re plumbing issue and CHFC 2023 dues; filing various emails; review of letter from Canada Revenue Agency ("CRA") re outstanding HST payable for RT0001 account for the period ended March 14, 2023; email to L. Nielsen of CRA with questions regarding amount payable and request for call to discuss same.	1.8
9/26/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on September 25, 2023; draft and save email to B. Tannenbaum for payment of mortgage to MCAP on October 2, 2023; draft and send email with supporting documents to A. Baptiste re payment of property and casualty insurance payment for October 2023; email to H. Hsu of the Cooperators to confirm remaining premium to be paid in November 2023 and next steps with respect to insurance renewal for 2024; call with CFDI and B. Tannenbaum re performance issues and status update.	1.6
9/26/2023	Bryan Tannenbaum	Zoom meeting with CFDI team and A. Dhanani to discuss communication and expectations and feedback.	1.0
9/27/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on September 26, 2023; review and sign cheques for accounts payable; emails to/from L. Veiera re payment of invoice from York University; review of voicemail from Blue Knight Roofing; call with Blue Knight Roofing in respect of cheque sent to same; email to A. Baptiste and L. Veiera re issuance of replacement cheque and invoice to be received from Blue Knight Roofing; review of correspondence from the City of Toronto re payment of Receiver's fees and forward correspondence to accountant at CFDI; review message from auditor re June 2022 financial statements and forward same to C. Wong; email to auditor re management representation and management letters with request to send drafts in Word.	2.1
9/27/2023	Anne Baptiste	Review invoices, post disbursements and print cheques re payables.	0.8
9/27/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.2
9/28/2023	Arif Dhanani	Emails to/from P. Cohelo of MCAP re timing of payment of Co-op's October 2023 mortgage payment (due to statutory holiday for federally regulated companies on Monday, October 2, 2023); review and respond to BMO re transactions going through the Co-op's operating account on September 27, 2023; complete documentation for payment of York University invoice and send to B. Tannenbaum to pay electronically.	0.6
9/28/2023	Bryan Tannenbaum	Review, approve and sign cheques to be mailed.	0.3
9/29/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on September 28, 2023.	0.2

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Date	Professional	Description	Time
9/29/2023	Bryan Tannenbaum	Process payment to York University.	0.2
9/29/2023	Anne Baptiste	Post disbursement.	0.1
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			26.2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	4.20	\$ 595	\$ 2,499.00
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	14.40	\$ 495	7,128.00
Anne Baptiste/Donna Nishimura	Estate Administrator	7.60	\$ 125	950.00
Total hours and professional fees		26.20		\$ 10,577.00
Disbursements				
Courier			\$ 18.41	
Total disbursements				18.41
Total professional fees and disbursements				\$ 10,595.41
HST @ 13%				1,377.40
Total payable				\$ 11,972.81

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.



RSM CANADA LIMITED
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 F +1 416 480 2646

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To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date November 9, 2023

Client File 8440266

Invoice 9

No. CI-10164277

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period October 1, 2023 to October 31, 2023.

Date	Professional	Description	Time
10/2/2023	Arif Dhanani	Review of email from SRB Professional Corporation ("SRB"), including final draft financial statements, management representation letter and other documents; forward same to C. Wong of Community First Developments Inc. ("CFDI") for comments; review of invoice from Blue Knight Roofing, complete documentation for payment of initial downpayment (previously stopped) and first monthly installment and send all to A. Baptiste for processing of cheque; complete documentation for payment of Co-op mortgage and send to B. Tannenbaum for electronic payment of same; review of Co-op operating account and Receiver's trust account balances; complete documentation for transfer of funds from Co-op operating account to Receiver's trust account; email to MCAP with mortgage payment confirmation; emails to/from Blue Knight Roofing; review of email and attachment thereto from H. Hsu of the Cooperators re Risk Assessment; review of Risk Assessment; reply to H. Hsu; review and respond to email from C. Wong re materials sent by auditor in respect of 2022 financial statements; reply email to C. Wong to her questions and comments, including amendments made to management representation letter; make further amendments to management representation letter and send email to auditor with track changes version and additional information from Canada Revenue Agency ("CRA") re 2022 rebate claim.	3.2
10/2/2023	Anne Baptiste	Post disbursements; post receipts.	0.6
10/3/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op operating account on October 2, 2023, respond to W. Chan of BMO and exchange further emails regarding credit; complete documentation for transfer of funds from Co-op operating account to RSM trust account and send same to B. Tannenbaum to effect transfer; email subsidy letter from the City of Toronto (the "City") and September 2023	1.7

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Date	Professional	Description	Time
		cheque register to C. Wong; review of email from C. Wong re audit proposal from Andrew Vahrmeyer Professional Corporation and respond thereto; review email from C. Wong re other auditors contacted by CFDI and approve proceeding with proposed auditor; review email from J. Buckstein re plumbing issues and respond thereto.	
10/3/2023	Bryan Tannenbaum	Transfer funds between accounts for monies received from the City; review draft letter to auditors and discuss with A. Dhanani.	0.4
10/3/2023	Anne Baptiste	Post disbursements; post receipts.	0.5
10/4/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op operating account on October 3, 2023.	0.2
10/5/2023	Arif Dhanani	Review email from BMO re transactions going through Co-op operating account on October 4, 2023 and respond thereto; review of email from auditor re disclaimer of opinion and respond thereto, forward same to B. Tannenbaum; review and respond to email from A. Vahrmeyer re 2023 audit of Co-op; review and respond to email from E. Veiera of CFDI re Unit 30 shower issue; download September 2023 on-line bank statements and October 2, 2023 resident housing charges EFT spreadsheet and send all to E. Veiera noting returned payment re Unit 611; review email from E. Veiera and attachment thereto re cheque deposits to RSM trust account, complete documentation for recording in Receiver's general ledger and forward to A. Baptiste to effect same; review of email from E. Veiera with various issues encountered on October 4 and 5, 2023 and call with E. Veiera re same, forward email to S. Lama of the City and B. Tannenbaum; review and respond to R. Silva of York University re outstanding invoices for 2023 property taxes.	2.1
10/6/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op operating account on October 5, 2023 and respond thereto; call with A. Vahrmeyer; review of draft audit opinion sent by SRB; call with S. Lama; emails to S. Lama with management letter, management representation letter and mark up thereof and draft audited statements; review of email from L. Veiera re Bell Canada overdue amounts, analyze same and respond to L. Veiera.	2.3
10/10/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op operating account on October 6, 2023 and respond thereto.	0.2
10/11/2023	Arif Dhanani	Review of email from S. Lama re audit opinion; review and respond to email from E. Veiera re NSF charges for September 2023 EFT payments from residents and Notice to Appear meeting dates.	0.4
10/12/2023	Arif Dhanani	Emails from/to E. Veiera re discontinuing EFT payment for Unit 26.	0.3
10/13/2023	Arif Dhanani	Review of resident EFT template, identify payment for TH26 and discontinue same; email to E. Veiera in this regard; review of email from E. Veiera re new issues arising at the Co-op with regard to elevator not working and other matters.	0.3
10/16/2023	Arif Dhanani	Review email from SRB and forward same to C. Wong re note 17; review and respond to email from BMO re transactions going through	1.3

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Date	Professional	Description	Time
		Co-op operating account on October 13, 2023; email to A. Baptiste re review of accounts payable invoices and vouchers uploaded by CFDI; emails from/to SRB re June 2022 financial statements; email to/from CFDI re note 17 to financial statements.	
10/16/2023	Anne Baptiste	Review invoices and post disbursements.	1.1
10/17/2023	Arif Dhanani	Final review of and sign off on June 2022 financial statements and revised management representation letter; review and respond to email from BMO re transactions going through Co-op operating account on October 16, 2023; prepare and send documentation to B. Tannenbaum to pay auditor's invoice; review of engagement letter from A. Vahrmeyer Professional Corporation, make proposed amendments to same and send to A. Vahrmeyer; update call with B. Tannenbaum.	1.8
10/17/2023	Anne Baptiste	Review invoices and post disbursements re accounts payable.	2.5
10/18/2023	Arif Dhanani	Email to auditor with confirmation of payment of invoice for June 2022 audited statements; submit final June 2022 financial statements and annual information return to the City of Toronto; send final June 2022 financial statements and annual information return to A. Vahrmeyer Professional Corporation; follow up email to E. Golden re response to A. Vahrmeyer email of October 11, 2023; review and respond to email from L. Veiera re vehicle to be towed from underground garage; review and sign cheques for accounts payable; email to York University re payment by cheque as opposed to electronic payment; review email from L. Veiera re Goldenway Construction and forward same to D. Nishimura to send out cheque; call with J. Buckstein re unit inspections and other matters; review of draft letter to be sent to resident re non-compliance with unit inspections, re-draft letter and send same to J. Buckstein for comments.	2.6
10/18/2023	Bryan Tannenbaum	Review and sign cheques.	0.3
10/18/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.5
10/18/2023	Anne Baptiste	Print cheques.	0.2
10/19/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op operating account on October 18, 2023; review and forward bill from Enbridge to E. Veiera; review and respond to email from E. Veiera re Pre-Lock; review and respond to email from E. Veiera re no heat in TH 24; review and respond to email from H. Hsu of the Cooperators re premium balance remaining to be paid on property and casualty insurance policy.	1.1
10/20/2023	Anne Baptiste	Post receipts; prepare bank reconciliation.	1.6
10/20/2023	Arif Dhanani	Review email from BMO with transactions going through Co-op operating account on October 19, 2023 and respond thereto; review of letter from resident in Unit 705 and CFDI draft response, amend draft response and send same to J. Buckstein; complete documentation for recording of cheque deposits to Receiver's account and send same to A. Baptiste; emails to/from C. Wong re completion and filing of income tax return for the year ended June 30, 2022; review of SRB engagement letter; email to SRB to ask about completion of tax return;	2.7

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Date	Professional	Description	Time
		emails to/from C. Wong re HST payable for the quarter ended September 30, 2023; emails from/to C. Wong re GST/HST 523 form to be filed.	
10/23/2023	Arif Dhanani	Review of email from BMO re transactions going through Co-op operating account on October 20, 2023 and respond thereto; review of email from SRB re tax return and respond thereto; review and reply to email from E. Veiera re garbage bins to be repaired; complete documentation for payment of HST for July - September 2023; email to CRA re inability to file GST 523 form, review response thereto and forward same to C. Wong; emails re from R. Silva re payment of property taxes and utilities; review of email from J. Buckstein re BMO attendance and inability to deposit cheques; draft letter to BMO and send same to J. Buckstein with Appointment Order.	2.7
10/24/2023	Bryan Tannenbaum	Emails re CHFC dues.	0.2
10/24/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op operating account on October 23, 2023; emails to/from E. Veiera re invoices uploaded to Co-op shared folder by CFDI; review of email from CFDI re attendance at BMO branch; email to BMO regarding issues depositing cheques and request for assistance; emails to/from A. Baptiste re various issues with payable vouchers uploaded by CFDI; effect changes to resident housing payment EFT template as set out in email from E. Veiera; review and respond to S. Lama re CHFC membership dues.	2.2
10/24/2023	Anne Baptiste	Review invoices and post disbursements re payables.	1.1
10/25/2023	Bryan Tannenbaum	Review and sign cheques.	0.2
10/25/2023	Anne Baptiste	Review invoices, prepare cheque requisition, post disbursements re payables; print cheques.	1.2
10/25/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op operating account on October 24, 2023; review and respond to email from E. Veiera re boiler maintenance costs; review and respond to emails from A. Vahrmeyer; review email from auditor with draft tax return for year ended June 30, 2022; review of draft tax return and compare same to financial statements; email to auditor with question on-line item numerical discrepancy.	1.6
10/25/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.3
10/26/2023	Arif Dhanani	Review of email from BMO with transactions going through Co-op operating account on October 25, 2023 and respond thereto; review of invoice from York University forwarded by E. Veiera and respond thereto; review HSC T1044 (Non-Profit Information Return) and compare same to financial statements; send T1044 and T2 drafts to C. Wong of CFDI with request to confirm no questions/discrepancies.	0.9
10/27/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op operating account on October 26, 2023.	0.2
10/30/2023	Arif Dhanani	Review email from BMO with transactions going through Co-op operating account on October 27, 2023 and respond thereto; review of invoice received from Blue Knight Roofing; email to Blue Knight	1.8

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Date	Professional	Description	Time
		Roofing with question in relation to invoice received; review of email from E. Veiera re cheque deposits; follow up email sent to BMO re cheque deposits; review of reply from BMO; review engagement letter sent by Andrew Vahrmeyer Professional Corporation and sign same for audit of financial statements of Co-op for the period July 1, 2022 to June 30, 2023; review and sign off on form GST 523 and send same to C. Wong; review snow removal quotes sent by E. Veiera and approve CFDI's recommendation on same; email to auditor to finalize tax return for the year ended June 30, 2022 and request T183 for signature; receipt of T183 in DocuSign, sign same and return to auditor.	
10/31/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op operating account on October 30, 2023; review and respond to email from E. Veiera re light posts; review of T2 e-filing confirmation received from auditor.	0.6
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			40.9

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	1.10	\$ 595	\$ 654.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	30.20	\$ 495	14,949.00
Anne Baptiste/Donna Nishimura	Estate Administrator	9.60	\$ 125	1,200.00
Total hours and professional fees		40.90		\$ 16,803.50
Disbursements				
Couriers			\$ 41.96	
Total disbursements				41.96
Total professional fees and disbursements				\$ 16,845.46
HST @ 13%				2,189.91
Total payable				\$ 19,035.37

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date December 4, 2023

Client File 8440266

Invoice 10

No. CI-10174328

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period November 1, 2023 to November 30, 2023.

Date	Professional	Description	Time
11/1/2023	Bryan Tannenbaum	Process payments.	0.3
11/1/2023	Arif Dhanani	Effect EFT payments for housing charges for November 2023; complete documentation for transfer of funds from the Co-op operating account to Receiver's trust account; review and respond to email from BMO re transactions going through the Co-op operating account on October 31, 2023; review and execute snow removal contract and send same to E. Veiera of Community First Developments Inc. ("CFDI"); review and respond to email from S. Lama of the City of Toronto (the "City") re the City's request for invoices related to 2022 A/R.	1.4
11/1/2023	Anne Baptiste	Post receipts; post disbursements.	0.5
11/2/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op operating account on November 1, 2023; review of email with information request from A. Vahrmeyer of Andrew Vahrmeyer Professional Corporation; review Receiver's books and records and respond to A. Vahrmeyer with information available, including attachments; further email from A. Vahrmeyer and respond thereto with additional documents.	3.1
11/3/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on November 2, 2023; review email exchange between S. Lama and B. Tannenbaum; complete and send documentation to B. Tannenbaum to pay electronically invoice from York University for utilities; complete and send documentation to B. Tannenbaum to pay electronically invoice from SRB Professional Corporation for completion and e-filing of the Co-op corporate tax return for the year ended June 30, 2022; review email from E. Veiera with cheque and debit deposits for November 3, 2023; complete documentation for cheques deposited to Receiver's trust account on November 3, 2023 and send same to A. Baptiste for posting in	2.4

December 4, 2023

Invoice 10

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Date	Professional	Description	Time
		Receiver's general ledger; review email from E. Veiera re EFT charges for November 2023, download spreadsheet from on-line banking, format same and send to E. Veiera; send payment confirmation of invoice CSB002718 to York University; effect changes to EFT template for TH22 and TH11 per email from E. Veiera; draft statement of receipts and disbursements to October 31, 2023; draft S. 246(2) report and send to D. Nishimura for filing with the Office of the Superintendent of Bankruptcy ("OSB").	
11/3/2023	Bryan Tannenbaum	Process payments.	0.2
11/3/2023	Anne Baptiste	Post receipts; post disbursements.	0.5
11/6/2023	Arif Dhanani	Review email from BMO re transactions going through the Co-op operating account on November 3, 2023 and respond thereto; emails from/to E. Veiera re L. Fiorini returned parking charges for November 2023; access on-line banking and process EFT for L. Fiorini parking charge plus additional charge for returned item; amend EFT template to discontinue charges for Unit 403 effective December 1, 2023 per instructions from CFDI; make change to EFT template for TH14 effective December 1, 2023 per email from E. Veiera.	0.6
11/6/2023	Donna Nishimura	Fax to the OSB Interim Report of Receiver (Subsection 246(2)) and save confirmation to the file.	0.2
11/6/2023	Anne Baptiste	Post receipt.	0.1
11/7/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through the Co-op operating account on November 6, 2023; review and respond to email from E. Veiera and provide CFDI with copies of bank statements for the Co-op operating account and the Receiver's trust account and cheque register for the month of October 2023; lengthy discussion with H. Hsu of the Cooperators regarding insurance program under CHF Canada and alternative options; email to A. Baptiste with documentation supporting processing of a cheque for the Co-op's November 2023 property and casualty insurance payment.	1.4
11/8/2023	Anne Baptiste	Post disbursement.	0.1
11/8/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op operating account on November 7, 2023 and respond thereto; review and respond to various emails from E. Veiera; discussion with B. Tannenbaum re meeting with the City on November 9, 2023.	0.9
11/9/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on November 8, 2023 and respond thereto; call with S. Lama and P. Fischer of the City and B. Tannenbaum; review of email from H. Hsu re insurance renewal premium and conditions; email to CHF Canada re membership status; review of email from E. Veiera re copies of Receiver's invoices and send same to E. Veiera; emails to/from A. Vahrmeyer and set up Teams call for November 10, 2023.	2.1
11/9/2023	Bryan Tannenbaum	Preparation call with A. Dhanani to discuss agenda for call with the City; Teams call with P. Fischer, S. Lama and A. Dhanani for introduction to P. Fischer and status update.	1.1

December 4, 2023

Invoice 10

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Date	Professional	Description	Time
11/10/2023	Arif Dhanani	Review of email from BMO re transactions going through the Co-op operating account on November 9, 2023 and respond thereto; review of email from A. Vahrmeyer with draft financial statements and review draft financial statements in advance of meeting; call with Andrew Vahrmeyer Professional Corporation with respect to draft financial statements and implications of receivership on government subsidies as well as various other matters; review of email and attachment thereto from Blue Knight Roofing Incorporated ("Blue Knight") and email to M. Morales requesting a call back; review emails from E. Veiera re insurance and debit payments made for November 8 and 9, 2023; call with M. Morales of Blue Knight; email to E. Veiera re budget; email to A. Baptiste re processing of cheque to Blue Knight; review of update email from A. Vahrmeyer and respond thereto.	2.8
11/13/2023	Arif Dhanani	Review of October 2023 property management report and financial statements; email to E. Veiera with questions on liabilities; review response from L. Lee of CFDI regarding various liabilities and accruals thereof and respond thereto; review and respond to email from A. Vahrmeyer re roofing contract, management rep letter; email to E. Golden re responding to A. Vahrmeyer email; reporting email to the City with October property management report and September 2023 financial statements; review draft management representation letter sent by A. Vahrmeyer, track changes and comments and send back to A. Vahrmeyer for review.	2.6
11/13/2023	Anne Baptiste	Review invoices and post disbursements; processing account payables.	1.5
11/14/2023	Anne Baptiste	Review invoices; post disbursements.	1.0
11/14/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op operating account on November 10 and 13, 2023; review of revised budget sent by C. de Poppe of CFDI; review email from D. Idibe of CHF Canada; review HSC bank statements for November 2022 to April 2023; reply to email from D. Idibe regarding amount owed to CHF Canada by the Co-op.	0.9
11/15/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through the Co-op operating account on November 14, 2023; review 24 cheques and back up thereto, assemble and sign cheques; emails to/from E. Veiera re payment arrangement for unit 408; review of email from A. Vahrmeyer re management representation letter.	1.3
11/15/2023	Bryan Tannenbaum	Receipt and review of S. Lama email re COCHI agreement.	0.2
11/15/2023	Anne Baptiste	Prepare payment requisition; review payables, print cheques.	0.5
11/16/2023	Arif Dhanani	Review email from BMO re transactions going through the Co-op operating account on November 15, 2023 and respond thereto; review of email from C. de Poppe re COCHI agreement and respond thereto; review of email from S. Lama re confirmed approved projects; call with S. Lama; email to C. de Poppe with confirmation of approved capital projects.	1.2
11/17/2023	Anne Baptiste	Prepare bank reconciliation.	1.0

December 4, 2023

Invoice 10

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Date	Professional	Description	Time
11/17/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op operating account; review of Co-op operating account and email to BMO regarding same; detailed review of a portion of the COCHI agreement; review and respond to emails from E. Veiera.	1.6
11/17/2023	Bryan Tannenbaum	Receipt and review of S. Lama email regarding COCHI Y5 - Template Contract for Harry Sherman.	0.2
11/20/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op operating account on October 17, 2023; complete review of COCHI agreement and email to S. Lama in this regard; review of various emails from E. Veiera and respond, as appropriate; review and respond to email from S. Lama re signing authority for Co-op on COCHI agreement.	1.1
11/21/2023	Arif Dhanani	Review of email from BMO with transactions going through the Co-op operating account on November 21, 2023 and respond thereto; review of Canada Revenue Agency ("CRA") Notice of Reassessment for the period July 1, 2021 to September 30, 2021 and email a copy of same to C. Wong of CFDI; review and respond to email from D. Idibe regarding outstanding balance owed to CHF Canada by the Co-op and forward same to H. Hsu; emails from/to H. Hsu regarding CHF Canada email; further emails with H. Hsu and confirm next insurance premium payment and amount.	1.4
11/22/2023	Arif Dhanani	Review email from BMO with transactions going through the Co-op operating account on November 21, 2023 and respond thereto.	0.2
11/24/2023	Arif Dhanani	Review of email from BMO re transactions going through the Co-op operating account on November 23, 2023; review of various emails from E. Veiera regarding operating and resident matters; review Rogers Access Agreement and amendments thereto; review and sign current Access Agreement amendment and send same to E. Veiera; review and respond to email from E. Veiera re availability for Notice to Appear meetings for various residents; review of email from E. Veiera with respect to filling vacant unit with janitorial/on-call staff and respond thereto; email to the City to advise of same and confirm no objections; review email from S. Elbourne of Worldsource re RC519 form; review RC519 form, execute same and send to S. Elbourne.	1.8
11/24/2023	Anne Baptiste	Post disbursements.	0.8
11/27/2023	Arif Dhanani	Review and respond to email from BMO with transactions going through the Co-op operating account on November 24, 2023; review email from E. Veiera re units with no heat and cost of replacement parts; review email from E. Veiera re payment plan for unit 308 and respond thereto with questions; amend pre-authorized payment template for TH4 and TH32 per instructions from E. Veiera; call with CRA re GST 523 form for the Co-op for the period July 1, 2021 to June 30, 2022.	1.3
11/27/2023	Anne Baptiste	Post disbursements.	1.0
11/28/2023	Arif Dhanani	Review of email from BMO and respond re transactions going through the Co-op operating account on November 27, 2023; review of email from A. Baptiste re 2024 CHF Canada membership dues, review	1.3

December 4, 2023

Invoice 10

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Date	Professional	Description	Time
		Receiver's general ledger chart of accounts and respond to A. Baptiste; follow up email to D. Idibe re 2023 membership dues; update email to H. Hsu of Unified Insurance Brokers re CHF Canada membership dues; review of email from CHF Canada and respond thereto; forward email exchange with CHF Canada to H. Hsu; review of email from E. Veiera re payment agreement for Unit 308 and respond thereto with questions; review of email from E. Veiera re mould issue in TH12 and estimate to remediate and respond thereto.	
11/29/2023	Anne Baptiste	Print cheques.	0.1
11/29/2023	Arif Dhanani	Review of email from BMO re transactions going through the Co-op operating account on November 28, 2023 and respond thereto; review cheques to be signed and supporting documentation thereto and sign cheques; email to E. Veiera and L. Lee asking why the Receiver is being asked to sign a cheque for a pre-receivership invoice; review of Receiver's general ledger for trust account; review of the Co-op operating account balance; review November 2023 management report drafted by CFDI and October 2023 financial statements.	1.4
11/29/2023	Bryan Tannenbaum	Review and sign cheques.	0.3
11/29/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.3
11/30/2023	Arif Dhanani	Review of email from BMO re transactions going through the Co-op operating account on November 29, 2023 and respond thereto; review of email from E. Veiera re Unit 308 revised payment proposal and respond thereto; review of email from E. Veiera re cheque deposit made to Receiver's trust account, complete documentation for recording in Receiver's general ledger and email same to A. Baptiste; review of email from E. Veiera re Zoom links for Notice to Appear meetings; email to E. Veiera re rescheduling A/P runs for December 2023 due to Seasonal Holidays.	1.1
11/30/2023	Anne Baptiste	Post disbursement.	0.1
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			41.9

December 4, 2023

Invoice 10

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	2.30	\$ 595	\$ 1,368.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	31.90	\$ 495	15,790.50
Anne Baptiste/Donna Nishimura	Estate Administrator	7.70	\$ 125	962.50
Total hours and professional fees		<u>41.90</u>		\$ 18,121.50
Disbursements				
Courier			\$ 17.97	
Total disbursements				17.97
Total professional fees and disbursements				\$ 18,139.47
HST @ 13%				2,358.13
Total payable				\$ 20,497.60

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.



RSM CANADA LIMITED
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 11 King St W, Suite 700, Box 27
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 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date January 22, 2024

Client File 8440266

Invoice 11

No. CI-10229782

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period December 1, 2023 to December 31, 2023.

Date	Professional	Description	Time
12/1/2023	Arif Dhanani	Review of email from BMO re transactions going through the Co-op operating account on November 30 and December 1, 2023 and respond thereto; review of Co-op operating account balance and Receiver's account balance; complete documentation for transfer of funds from the Co-op operating account to Receiver's trust account and send same to B. Tannenbaum to effect transfer; complete documentation for December 2023 mortgage payment to MPAC and send same to B. Tannenbaum to effect electronic payment; review of November 2023 property management report and send email to E. Veiera and C. de Poppe of Community First Developments Inc. ("CFDI") with questions; emails to/from S. Lama of the City of Toronto (the "City") re COCHI Agreement; review final 2023 COCHI Agreement and sign same.	2.3
12/1/2023	Anne Baptiste	Post receipts re transfer from the Co-op main account; post disbursement.	0.5
12/4/2023	Arif Dhanani	Review and respond to email from BMO with respect to additional transactions going through the Co-op operating account on December 1, 2023; drafting the Receiver's Third Quarterly Report; email to Blaney McMurtry LLP ("Blaney") re responding to auditor questions; provision of November 2023 cheque register and bank statements for Receiver's trust account and the Co-op operating account to CFDI pursuant to request from E. Veiera; review of CFDI responses to questions relating to the November 2023 property management report; forward report and October 2023 financial statements and related documentation to the City with additional information; review cheque vouchers and supporting documentation provided by E. Veiera for next cheque run; email to A. Baptiste to request processing of cheques; review the Co-op main operating account balance; complete documentation for further transfer of funds	4.1

January 22, 2024

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Date	Professional	Description	Time
		from the Co-op operating account to Receiver's trust account and send same to B. Tannenbaum to effect transfer; attend to file administration; review email from C. Wong of CFDI re financial statements and other draft documentation sent by A. Vahrmeyer of Andrew Vahrmeyer Professional Corporation and respond to C. Wong; review Receiver's general ledger to November 30, 2023 and complete Receiver's statement of receipts and disbursements for the period March 14, 2023 to November 30, 2023.	
12/4/2023	Bryan Tannenbaum	Banking and process of payments.	0.3
12/4/2023	Anne Baptiste	Review invoices and post disbursements re payables for payables on December 5; post receipts; post disbursement.	1.4
12/5/2023	Arif Dhanani	Email to A. Baptiste re printing of cheques for accounts payable; print source documentation provided by E. Veiera, assemble documentation, sign cheques and send to B. Tannenbaum for second signature; review and respond to email from BMO re transactions going through the Co-op operating account on December 4, 2023; review and respond to email from E. Veiera re garbage bins to be repaired; review and respond to email from E. Veiera re EFT payments taken on December 1, 2023, including downloading and sending spreadsheet of payments and description of returned item; review and respond to email from CHF Canada and forward same to H. Hsu of the Cooperators; review email from K. Kew of the City with fully executed COCHI Agreement and forward same to CFDI; review and approve quote for building supplies; review of email from J. Buckstein and email chain with resident in Unit 104, review pictures of Unit 104 and respond to J. Buckstein with outline of proposed letter to be sent to resident.	2.1
12/5/2023	Bryan Tannenbaum	Review and sign cheques.	0.3
12/5/2023	Anne Baptiste	Review invoices; post disbursements and print cheques re payables for December 5.	1.1
12/6/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.2
12/6/2023	Arif Dhanani	Review of email from E. Veiera re November 6, 2023 receipt and respond to same with confirmation of purpose of receipt; review of email and letter attached hereto from J. Buckstein re resident in Unit 102; redraft letter.	1.4
12/7/2023	Arif Dhanani	Review notices of assessment received from Canada Revenue Agency and forward same to CFDI; complete draft letter to resident in Unit 102 and send to CFDI for any comments; review and respond to CFDI accounting department with invoices and other documentation for requested disbursements; email to A. Baptiste with documentation to support payment to CHF Canada for 2023 membership dues.	1.3
12/11/2023	Arif Dhanani	Review of email from BMO re transactions going through the Co-op operating account from December 8-11, 2023 and respond thereto; review of email from H. Hsu and respond thereto; review of email from J. Buckstein re cheque deposits to Receiver's trust account, complete documentation for recording in Receiver's general ledger and send	0.9

January 22, 2024

Invoice 11

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Date	Professional	Description	Time
		same to A. Baptiste; review of letter from K. Halstead and email to J. Buckstein and E. Veiera in this regard.	
12/11/2023	Anne Baptiste	Review invoices; post disbursements; post receipts.	1.2
12/12/2023	Anne Baptiste	Print cheques.	0.1
12/12/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on December 11, 2023; review Notice to Appear meetings email from E. Veiera and draft of circumstances relating to each resident to appear; respond to E. Veiera and C. de Poppe in this regard; review and respond to email from E. Veiera re elevator requiring new motor.	1.2
12/12/2023	Bryan Tannenbaum	Review, approve and sign cheques.	0.3
12/12/2023	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.3
12/13/2023	Arif Dhanani	Review and respond to BMO re transactions going through the Co-op operating account on December 12, 2023; email to E. Veiera re charge reimbursement to resident for parking spot 11; review of email from C. de Poppe re elevator motor cost; amend EFT template to add resident of TH 3 commencing January 1, 2024; review and respond to email from S. Lama re reduction in funding; call with S. Lama; attend 4 Notice to Appear meetings with CFDI.	2.8
12/14/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on December 13, 2023; finalize draft of Receiver's Third Quarterly Report and send to B. Tannenbaum for comment; review and respond to email from A. Vahrmeyer re audited financial statements for the year ended June 30, 2023; review of Receiver's books and records for payment to Epiphany Fire Services pursuant to email from E. Veiera and respond to E. Veiera on same; review of draft audited financial statements for the year ended June 30, 2023 and email to A. Vahrmeyer in this regard; email to E. Golden of Blaney; review comments from B. Tannenbaum re Receiver's Third Quarterly Report, incorporate same, finalize and sign and send to D. Nishimura for posting on the Receiver's website.	3.1
12/14/2023	Bryan Tannenbaum	Discussion with A. Dhanani re status; review and edit third Quarterly report.	0.3
12/15/2023	Bryan Tannenbaum	Receipt and review of A. Dhanani email with auditor email regarding finalization of financial statements; responding email sent.	0.3
12/18/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on December 15, 2023; review quotes for elevator modernization consulting; review cheque deposits made to Receiver's trust account; complete documentation for recording cheque deposits in Receiver's general ledger and send same to A. Baptiste; review email from E. Veiera re updated housing charges and member deposits for January 1, 2024 and make changes to EFT template; email to E. Veiera re various discrepancies in EFT template vs. spreadsheet sent by CFDI.	1.6
12/18/2023	Bryan Tannenbaum	Receipt and review of A. Vahrmeyer email and response sent re financial statements; email from S. Lama re additional funding.	0.3

January 22, 2024

Invoice 11

Page 4

Date	Professional	Description	Time
12/18/2023	Anne Baptiste	Post receipts.	0.1
12/19/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on December 18, 2023; review of various emails from A. Vahrmeyer; review and respond to E. Veiera re Unit 407 repairs; making additional changes to residents' housing charges EFT template as instructed by E. Veiera; create EFT template for member deposit updates as instructed by E. Veiera and confirm same.	1.6
12/19/2023	Anne Baptiste	Prepare bank reconciliation.	0.8
12/20/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on December 19, 2023; review of emails from A. Vahrmeyer re final management representation letter, T2, 1044 and financial statements for the year ended June 30, 2023, review and sign off on all documents and send email to A. Vahrmeyer re same; call with Blue Knight Roofing; submit to the City the financial statements, management letter and A/R for the year ended June 30, 2023.	2.8
12/22/2023	Arif Dhanani	Review and respond to email from BMO re transactions going through the Co-op operating account on December 21, 2023; review email from J. Buckstein re payment by resident of deposit to be taken on January 2, 2024; amend member deposit EFT template to delete member that paid deposit.	0.5
12/22/2023	Bryan Tannenbaum	Receipt and review of City email attaching A/R approvals for 2021 and 2022.	0.3
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			33.5

January 22, 2024
 Invoice 11
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	2.10	\$ 595	\$ 1,249.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	25.70	\$ 495	12,721.50
Anne Baptiste/Donna Nishimura	Estate Administrator	5.70	\$ 125	712.50
Total hours and professional fees		<u>33.50</u>		\$ 14,683.50
Disbursements				
Courier			\$ 41.66	
Total disbursements				41.66
Total professional fees and disbursements				\$ 14,725.16
HST @ 13%				1,914.27
Total payable				\$ 16,639.43

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

Invoices are due upon receipt.
 RSM Canada Limited



RSM CANADA LIMITED
Licensed Insolvency Trustee
 11 King St W, Suite 700, Box 27
 Toronto, ON M5H 4C7

GST/HST: 80784 1440 RT 0001

T +1 416 480 0160
 F +1 416 480 2646

www.rsmcanada.com

To RSM Canada Limited
 Court-appointed Receiver of
 Harry Sherman Crowe Housing Cooperative Inc.
 11 King Street West, Suite 700
 Toronto, ON M5H 4C7

Date February 11, 2024

Client File 8440266
Invoice 12
No. CI-10273396

For professional services rendered with respect to the appointment of RSM Canada Limited as Court-appointed Receiver of Harry Sherman Crowe Housing Cooperative Inc. (the "**Co-op**"), for the period January 1, 2024 to January 31, 2024.

Date	Professional	Description	Time
1/2/2024	Arif Dhanani	Review and respond to email from BMO with transactions occurring from December 29, 2023 to January 2, 2024; initiate member housing charge EFT payments for January 2024; initiate member deposit update charge EFT payments; email to A. Baptiste re next batch of invoices to be paid and timing for processing of cheques; review of email from City of Toronto with 2021 and 2022 A/R approvals and forward same to Community First Developments Inc. ("CFDI"); review documentation provided by CFDI re cheque deposits to Receiver's trust account and forward same to A. Baptiste for recording in Receiver's general ledger.	1.4
1/2/2024	Bryan Tannenbaum	Process transfer of funds and payment to MCAP.	0.4
1/2/2024	Anne Baptiste	Post receipts and disbursements.	0.5
1/3/2024	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on January 2, 2024; review of numerous emails from E. Vieira of CFDI; review accounts payable vouchers uploaded by E. Vieira and email to A. Baptiste in this regard; email to York University re supporting invoices from City of Toronto not sent with York University invoice and requirement for same.	2.1
1/4/2024	Anne Baptiste	Review invoices re payables, post disbursements.	0.8
1/4/2024	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on January 3, 2024.	0.2
1/4/2024	Anne Baptiste	Review 7 invoices and post disbursements re accounts payables.	0.9
1/5/2024	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on January 4, 2023; draft/download information requested by CFDI, including: December 2023 bank statements for Receiver's trust account, Co-op's operating account,	2.1

February 11, 2024

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Date	Professional	Description	Time
		January 2024 spreadsheet of housing charges paid by EFT and returned items, January 2024 spreadsheet of member deposits paid by EFT and returned items; review property management report for December 2023 and internal financial statements for November 2023 and send same to S. Lama of the City of Toronto; review of cheques deposited to Receiver's trust account, complete documentation for recording in Receiver's general ledger and send same to A. Baptiste for recording.	
1/5/2024	Anne Baptiste	Review 9 invoices and post disbursements re accounts payables; post deposit.	1.3
1/8/2024	Bryan Tannenbaum	Review and sign cheques.	0.3
1/8/2024	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.3
1/8/2024	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op's operating account on January 5, 2024; review of invoices from the City of Toronto, forwarded by York University; compare City of Toronto invoices to invoice from York University, note differences and prepare schedule of same and send email to R. Silva with request to advise; forward email to R. Silva to CFDI; review and respond to E. Vieira re documentation for CFDI accounting group.	1.4
1/8/2024	Anne Baptiste	Post disbursement.	0.1
1/9/2024	Arif Dhanani	Review of email from BMO with transactions going through Co-op's operating account on January 8, 2024, and respond thereto.	0.2
1/10/2024	Anne Baptiste	Post receipt.	0.1
1/10/2024	Arif Dhanani	Review of email from BMO with transactions going through Co-op's operating account on January 9, 2024 and respond thereto; review of Co-op operating account; email to CFDI to advise of receipt of COCHI funds as per agreement; review and respond to email from S. Lama; forward questions/comments from S. Lama to CFDI; review and respond to email from Blue Knight Roofing re payment of invoice.	1.3
1/12/2024	Arif Dhanani	Review and respond to email from BMO with transactions going through the Co-op's operating account on January 11, 2024; review email from the City of Toronto re provision of copies of invoices for CER tab on the 2023 A/R; review of email from E. Vieira with invoices for CER tab of 2023 A/R and send same to the City of Toronto; review and respond to email from E. Vieira re EFT changes taking effect in March and April 2024.	0.7
1/15/2024	Anne Baptiste	Post receipts.	0.1
1/15/2024	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op's operating account on January 12, 2024; review and respond to email from E. Vieira re work required to bathroom of TH2; review of cheque deposits made to Receiver's trust account, complete documentation for recording of same in Receiver's general ledger and send same to A. Baptiste; review and respond to email from E. Vieira re scheduling notice to appear meetings with various residents.	1.0

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Date	Professional	Description	Time
1/16/2024	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op's operating account on January 16, 2024.	0.2
1/16/2024	Anne Baptiste	Prepare bank reconciliation.	1.0
1/17/2024	Arif Dhanani	Review and respond to email from BMO with transactions going through Co-op's operating account on January 16, 2024; review of quotes for elevator project consultant and approve same.	0.6
1/18/2024	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on January 17, 2024; review Co-op's operating account and complete documentation for transfer of funds, including capital repairs subsidy provided by the City of Toronto, to the Receiver's trust account; send documentation to B. Tannenbaum to effect transfer; draft letter to BMO directing BMO to invest capital repairs subsidy provided by the City of Toronto in a short-term flexible GIC, send letter to B. Tannenbaum for signature, sign letter and send same to BMO; review emails from E. Vieira re Unit 713 arrears and respond thereto; review email from L. Vieira re units with no heat and respond thereto; review and respond to emails from E. Vieira re TH13 request for payment agreement.	2.1
1/18/2024	Anne Baptiste	Post disbursements.	0.2
1/19/2024	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on January 18, 2024; review email from E. Vieira re changes to EFT template for units 701 and 101 and effect same online on BMO platform.	0.9
1/22/2024	Anne Baptiste	Post disbursement; post receipt.	0.3
1/23/2024	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on January 22, 2024; review of email from BMO re investment of capital expenditure subsidy funds in short-term GIC, complete documentation in this regard and send same to B. Tannenbaum for signature; send executed documents to BMO; review of various emails from E. Vieira re Air Make Up Units and domestic hot water issues, review quotes and respond to E. Veiera; review email from C. Wong of CFDI re HST rebate returns and respond thereto.	1.8
1/24/2024	Arif Dhanani	Review and respond to email from S. Lama re heat and elevator issues; review and respond to email from BMO re transactions going through Co-op's operating account on January 23, 2024; email exchange with BMO re completion of investment of capital expenditure subsidy funds in a GIC; emails from/to C. Wong re Co-op rebate subsidy, sign forms to be mailed to Canada Revenue Agency ("CRA") and send same to CFDI to send out.	1.1
1/24/2024	Anne Baptiste	Review invoices (7) and post disbursements re payables January 29.	1.4
1/25/2024	Arif Dhanani	Emails to/from E. Vieira re Enbridge bill and accounts payable vouchers to be uploaded by CFDI; review of payable vouchers uploaded by CFDI and email to A. Baptiste re processing of cheques; review of most recent World Source statement and forward same to	1.2

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Date	Professional	Description	Time
		CFDI; finalize and send to CFDI cover letter to CRA to be sent with the Co-op's HST rebate returns and forms.	
1/25/2024	Anne Baptiste	Review invoices (11) and post disbursements re payables January 29; post term deposit/GIC.	2.3
1/26/2024	Arif Dhanani	Review and respond to email from BMO re transactions going through Co-op's operating account on January 25, 2024; emails from/to A. Baptiste re accounts payable vouchers; further emails from/to BMO re daily emails; review of email from S. Lama re additional subsidy to be paid in February 2024 and forward same to CFDI.	0.6
1/29/2024	Arif Dhanani	Review and respond to email from BMO with respect to transactions going through Co-op's operating account on January 26, 2024.	0.2
1/29/2024	Anne Baptiste	Post receipt; print A/P cheques.	0.3
1/29/2024	Donna Nishimura	Assembling of documentation for cheque payments and filing of same.	0.3
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.	
			29.7

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Bryan A. Tannenbaum, FCPA, FCA, FCIRP, LIT	President	0.70	\$ 595	\$ 416.50
Arif N. Dhanani, CPA, CA, CIRP, LIT	Vice President	19.10	\$ 495	9,454.50
Anne Baptiste/Donna Nishimura	Estate Administrator	9.90	\$ 125	1,237.50
Total hours and professional fees		29.70		\$ 11,108.50
Disbursements				
Courier			\$ 18.45	
Total disbursements				18.45
Total professional fees and disbursements				\$ 11,126.95
HST @ 13%				1,446.50
Total payable				\$ 12,573.45

VISA/MASTERCARD

Payments can be made by calling the Accounts Receivable Department at 647.726.0483.

WIRE PAYMENT DETAILS

Please contact Donna Nishimura at 647.727.3552 for wire instructions.

**THIS IS EXHIBIT “B” REFERRED TO IN THE
AFFIDAVIT OF ARIF DHANANI SWORN
BEFORE ME THIS 19TH DAY OF MARCH, 2024**

DocuSigned by:
Bradley Cook
36A1BC8E7F4E4EA...

A Commissioner, etc.

**In the Matter of the Receivership of
Harry Sherman Crowe Housing Cooperative Inc.
Summary of Receiver's Fees
For the Period March 14, 2023 to January 31, 2024**

Invoice #	Invoice Date	Period	Hours	Fees	Disbursements	Subtotal	HST	Total	Average Hourly Rate
2B	April 25, 2023	March 14, 2023 to March 31, 2023	107.8	\$ 45,612.50	\$ 90.15	\$ 45,702.65	\$ 5,941.34	\$ 51,643.99	\$ 423.12
3	May 17, 2023	April 1, 2023 to April 30, 2023	75.8	36,187.00	-	36,187.00	4,704.31	40,891.31	477.40
4	June 2, 2023	May 1, 2023 to May 31, 2023	47.4	23,145.00	-	23,145.00	3,008.85	26,153.85	488.29
5	July 24, 2023	June 1, 2023 to June 30, 2023	53.3	23,978.50	95.90	24,074.40	3,129.67	27,204.07	449.88
6	August 11, 2023	July 1, 2023 to July 31, 2023	34.3	14,495.50	24.19	14,519.69	1,887.56	16,407.25	422.61
7	September 13, 2023	August 1, 2023 to August 31, 2023	37.8	15,679.00	18.26	15,697.26	2,040.64	17,737.90	414.79
8	October 26, 2023	September 1, 2023 to September 30, 2023	26.2	10,577.00	18.41	10,595.41	1,377.40	11,972.81	403.70
9	November 9, 2023	October 1, 2023 to October 31, 2023	40.9	16,803.50	41.96	16,845.46	2,189.91	19,035.37	410.84
10	December 4, 2023	November 1, 2023 to November 30, 2023	41.9	18,121.50	17.97	18,139.47	2,358.13	20,497.60	432.49
11	January 22, 2023	December 1, 2023 to December 31, 2023	33.5	14,683.50	41.66	14,725.16	1,914.27	16,639.43	438.31
12	February 11, 2024	January 1, 2024 to January 31, 2024	29.7	11,108.50	18.45	11,126.95	1,446.50	12,573.45	374.02
Total			528.6	\$ 230,391.50	\$ 366.95	\$ 230,758.45	\$ 29,998.58	\$ 260,757.03	\$ 435.85