

APPENDIX “S”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT
ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE
ACT*, R.S.O. 1990, c. C-43, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF VICTORIAN ORDER OF NURSES FOR CANADA,
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION, AND
VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION**

Applicants

SEVENTH REPORT OF THE MONITOR

November 7, 2016

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I. INTRODUCTION

1. This is the seventh report (the "**Seventh Report**") prepared by Collins Barrow Toronto Limited (the "**Monitor**"), in its capacity as the monitor of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**") ("**VON Canada**", "**VON East**" and "**VON West**" are collectively referred to as the "**Applicants**") appointed pursuant to section 11.7 of the Companies' Creditors Arrangement Act (Canada) (the "**CCAA**") by Order of Mr. Justice Penny dated November 25, 2015 (the "**Initial Order**").
2. On December 9, 2015, the Applicants sought and obtained from the Court a First Amended and Restated Initial Order (the "**First Amended Initial Order**") extending the stay period to February 26, 2016 (the "**Stay Period**") and modifying the ranking of the Directors' Charge, the Administration Charge and the Receiver's Charge.
3. On January 19, 2016, the First Amended Initial Order was further amended and restated in the Second Amended and Restated Initial Order (the "**Second Amended Initial Order**") in response to a motion made by the Ministry of Health and Long-term Care (Ontario), the Local Health Integration Networks and their respective affiliated and associated entities.
4. The pre-filing report of Collins Barrow Toronto Limited as proposed monitor of the Applicants dated November 24, 2015 was filed in support of the Applicants' application on November 25, 2015 to seek the issuance of the Initial Order.

5. The First Report of the Monitor dated December 7, 2015 was filed in support of the Applicants' motion on December 9, 2015 to seek the issuance of the First Amended Initial Order.
6. The Second Report of the Monitor dated February 18, 2016 was filed in support of the Applicants' motion on February 24, 2016 to seek an extension of the Stay Period and approval of a claims procedure for the identification and quantification of claims against VON Canada and any of the Directors and Officers of VON Canada (the "**Claims Procedure**").
7. On February 24, 2016, the Applicants sought and obtained from the Court an Order extending the Stay Period to May 27, 2016 and approving the Claims Procedure (the "**Stay Extension and Claims Procedure Order**").
8. The Third Report of the Monitor dated May 25, 2016 was filed in support of the Applicants' motion on May 27, 2016 to seek an extension of the Stay Period to November 25, 2016.
9. On May 27, 2016, the Applicants sought and obtained from the Court an Order extending the Stay Period to November 25, 2016 and approving the activities and fees and disbursements of the Monitor and its counsel.
10. On October 5, 2016, VON Canada sought and obtained from the Court an Order to: (i) file a plan of compromise or arrangement dated August 29, 2016 (the "**Original Plan**") and (ii) conduct a meeting of creditors to vote on the Original Plan, as may be amended from time to time (the "**Plan Filing and Meeting Order**"). A copy of the Plan Filing and Meeting Order is attached hereto as Appendix "**A**".

11. The Court orders described above, the Monitor's reports and other documents filed in these proceedings (the "**CCAA Proceedings**") have been posted on the Monitor's website at [http://www.collinsbarrow.com /en/cbn/restructuring-and-recovery-engagements/v-o-n](http://www.collinsbarrow.com/en/cbn/restructuring-and-recovery-engagements/v-o-n). The Monitor will continue to post to its website documents in accordance with the E-service Protocol for the Commercial List in the Toronto region.
12. By Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated November 25, 2015, (the "**Appointment Order**"), Collins Barrow Toronto Limited ("**CBTL**") was also appointed receiver (the "**Receiver**"), without security, of all of the goodwill and intellectual property of VON Canada, VON East and VON West acquired for, or used in relation to businesses carried on by the Applicants, including all proceeds thereof. The primary purpose of the receiverships was to enable former employees of the Applicants to access the benefits of the Wage Earner Protection Program ("**WEPP**"), which would otherwise not have been available to them.
13. By Order of the Court dated May 27, 2016, CBTL was discharged as Receiver of VON Canada, VON East and VON West.

i. Purpose of Report

14. The purpose of this Seventh Report of the Monitor is to provide the Court with:
 - i) information with respect to the calling of the meeting of Creditors (the "**Meeting**") by the Monitor, including information provided to the Creditors; and

- ii) a summary of the Meeting held to vote on the Amended and Restated Plan of Compromise or Arrangement of VON Canada dated November 2, 2016 (the "**Amended Plan**") and the results thereof.

ii. Terms of Reference

15. In preparing this Seventh Report and making the comments herein, the Monitor has relied upon unaudited financial information, books and records and financial information prepared by the Applicants, discussions with management, affidavits sworn in connection with these proceedings and communications with the Chief Restructuring Officer of VON Canada (collectively, the "**Information**"). Certain of the information contained in this Seventh Report may refer to, or is based on, the Information. Since the Information has been provided by other parties or was obtained from documents filed with the Court in this matter, the Monitor has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Monitor 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. Accordingly, the Monitor expresses no opinion or other form of assurance in respect of the Information.
16. Capitalized terms not defined in this Seventh Report are as defined in the Second Amended Initial Order, the affidavits of Jo-Anne Poirier sworn November 24, 2015, May 30, 2016, August 29, 2016 and September 29, 2016, the Stay Extension and Claims Procedure Order, the Plan Filing and Meeting Order and the Amended Plan.

17. Unless otherwise stated, all dollar amounts contained in this Seventh Report are expressed in Canadian dollars.

II. BACKGROUND

18. The Applicants are part of a group of five affiliated and separately incorporated regional operating entities:

- VON Canada;
- VON East;
- VON West;
- Victorian Order Of Nurses For Canada - Ontario Branch ("**VON Ontario**");
and
- Victorian Order Of Nurses For Canada Nova Scotia Branch ("**VON Nova Scotia**").

19. VON Canada, VON East, VON West, VON Ontario and VON Nova Scotia are referred to herein, collectively, as the "**VON Group**". The VON Group (now except for VON East and VON West) provide home and community care services on a not-for-profit charitable basis. VON Canada is the administrative centre of the VON Group and is fully integrated with each of VON Ontario and VON Nova Scotia and was, until the cessation of the operations of VON East and VON West, fully integrated with those regional operating entities as well. VON Ontario and VON Nova Scotia are presently the only regional operating entities responsible for the actual delivery of programs.

III. CALLING OF THE MEETING OF CREDITORS

20. Pursuant to the Plan Filing and Meeting Order, VON Canada was authorized and directed to call, hold and conduct the Meeting to consider and vote on the Original Plan, as may be amended from time to time. The Meeting was scheduled to be held at the offices of Norton Rose Fulbright Canada LLP, VON Canada's counsel, on November 3, 2016 at 10:00 a.m.
21. In accordance with the Plan Filing and Meeting Order, on October 19, 2016, the Monitor sent by e-mail, fax or pre-paid post to each Creditor with an Unsecured Proven Claim, (i) a Notice of Meeting, (ii) the Original Plan, as it was subsequently amended by VON Canada, dated October 5, 2016 (the "**October Plan**"), (iii) the Distribution Election Form, (iv) a form of proxy and voting letter, (v) a copy of the Plan Filing and Meeting Order, and (vi) the Monitor's report to Creditors on the October Plan, which described the October Plan and included the Monitor's recommendation to Creditors with respect to the October Plan (the "**Monitor's Report to Creditors**"). A copy of the Monitor's Report to Creditors is attached hereto as Appendix "**B**".
22. The Monitor's Report to Creditors set out certain information including that:
- i) assuming an estimated Distribution Pool of between \$1,848,000 and \$2,081,000, the Monitor estimated that the distribution, before consideration of amounts employees may have received from the WEPP, would be:
 - to creditors with an Unsecured Proven Claim that totals less than \$5,000, 100% of the amount of their Claim (including to former employees to the

extent not previously paid to the former employees (i) by VON Canada or (ii) pursuant to the WEPP and which are repayable to the Government of Canada);

- to creditors with an Unsecured Proven Claim greater than \$5,000 who elect to reduce their Unsecured Proven Claim to \$5,000 for distribution purposes, \$5,000. In respect of Claims of former employees of VON Canada who elect to reduce their Claims to \$5,000, the Monitor estimated that a portion of the \$5,000 payable would be paid to the Government of Canada on account of amounts previously paid to the former employee pursuant to the WEPP (to a maximum of approximately \$3,900), with the remainder being paid to the former employee; and
 - to Affected Creditors who are not Convenience Class Creditors, approximately 7.45 cents to 9.1 cents per dollar of Proven Claim; and
- ii) assuming a bankruptcy of VON Canada on December 2, 2016, the distribution to Creditors was estimated to be:
- to former and current employees, 100% of their Employee Priority Claim up to a maximum of \$2,000 (to the extent not previously paid to the former employees by VON Canada or pursuant to the WEPP); and
 - to all other creditors and employees in respect of proven claims not eligible as Employee Priority Claims, between approximately 3.49 cents to 5.25 cents per dollar of Proven Claim.

23. On November 2, 2016, the Monitor received a copy of the Amended Plan from VON Canada, and was informed by VON Canada that VON Canada would be

seeking approval of the Amended Plan at the Meeting. On that day, the Monitor prepared a letter (the “**November 2 Letter**”) to the creditors of VON Canada informing the Creditors of changes made to the October Plan in the Amended Plan (and providing a copy of the Amended Plan tracking the changes as against the October Plan) and informing the Creditors that the resolution to be put forward at the Meeting would seek the Creditors’ approval of the Amended Plan. The November 2 Letter set out the that the primary amendments to the October Plan were changes to the definitions of the “Distribution Date” and the “Implementation Date”, and that the general effect of the changes was to change the latest date by which distributions to Creditors were to be made, from February 27, 2017 to December 30, 2016. A copy of the November 2 Letter, which was posted to the Monitor’s website, is attached hereto as Appendix “C”.

IV. THE MEETING OF CREDITORS AND VOTE ON THE AMENDED PLAN

24. As determined by the Monitor in accordance with the Claims Procedure Order, 117 Creditors with Unsecured Proven Claims totaling \$23,014,226.43 were eligible to vote on the Amended Plan.

25. On November 3, 2016, in accordance with the Plan Filing and Meeting Order, the Meeting was held at the offices of Norton Rose Fulbright Canada LLP at 10:00 a.m. Mr. Weisz of the Monitor acted as Chair of the Meeting. In attendance in person at the Meeting were representatives of the Monitor and its counsel, VON Canada and its counsel, the Chief Restructuring Officer and counsel to the

Directors and Officers of VON Canada. No Creditors with Unsecured Proven Claims attended the Meeting in person.

26. Proxies/voting letters were received by the Monitor prior to the Meeting.
27. Pursuant to the Plan Filing and Meeting Order, the quorum required at the Meeting was one Creditor with a Voting Claim present in person or by proxy. As a result, the Chair confirmed that there was a quorum at the Meeting and that the Meeting was properly constituted.
28. A motion was made to vote on the Amended Plan and the vote was held. In accordance with the Plan Filing and Meeting Order, the votes of the Creditors voting on the Amended Plan, voting either in person or by proxy, were tallied by the Monitor.
29. The Chair announced the result of the vote that:
 - i) Eighty-one (81) Creditors, having Unsecured Proven Claims totaling \$21,427,923.65 (99% of the value of the Unsecured Proven Claims of Creditors voting on the Amended Plan), voted in favour of approving the Amended Plan; and
 - ii) Five (5) Creditors, having Unsecured Proven Claims totaling \$299,267.59 (1% of the value of the Unsecured Proven Claims of Creditors voting on the Amended Plan), voted against approving the Amended Plan.

30. Based on the vote held, the Chair advised the Meeting that the results of the vote were that the Plan was approved pursuant to the CCAA by the requisite majority of Unsecured Creditors representing more than 2/3 in value of the Unsecured Claims voting.
31. A copy of the Minutes of the Meeting is attached hereto as Appendix "D".
32. Subsequent to the Meeting, the Monitor received one proxy voting against approval of the Amended Plan from an Unsecured Creditor with a Voting Claim of \$66,848.12. This vote is not included in the results of the vote set out in Paragraph 29 above. The Monitor notes that if this late-filed proxy had been received prior to the vote being held on the Amended Plan, it would have not changed the outcome of the vote and the Amended Plan would still have been approved.

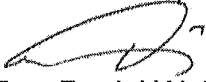
V. APPLICATION FOR THE SANCTION ORDER

33. The Plan has been approved by the Creditors with Unsecured Proven Claims. One of the conditions to the implementation of the Plan is that a Sanction Order must be granted by the Court in form and substance reasonably satisfactory to VON Canada.
34. VON Canada's application to the Court for the granting of the Sanction Order is scheduled to be heard on November 23, 2016. The Monitor will be filing a further report to the Court in respect of VON Canada's application for the Sanction Order.

All of which is respectfully submitted this 7th day of November, 2016.

COLLINS BARROW TORONTO LIMITED

In its capacity as the Monitor appointed in the CCAA proceedings of
Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada – Eastern Region, and
Victorian Order Of Nurses For Canada – Western Region
and not in its personal capacity



Per: Daniel Weisz, CPA, CA, CFF, CIRP, LIT
Senior Vice President

APPENDIX B

Court File No.: CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT
ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE
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**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF VICTORIAN ORDER OF NURSES FOR CANADA,
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION, AND
VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION**

Applicants

**REPORT OF THE MONITOR TO THE CREDITORS
ON THE PLAN OF COMPROMISE OR ARRANGEMENT OF
VICTORIAN ORDER OF NURSES FOR CANADA**

October 18, 2016

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I. **PURPOSE OF THIS REPORT**

1. This report (the "**Report**") has been prepared by Collins Barrow Toronto Limited ("**CBTL**") in its capacity as monitor (the "**Monitor**") of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**" and, together with VON Canada and VON East, collectively, the "**Applicants**"), appointed pursuant to section 11.7 of the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**"). This Report has been prepared pursuant to the Order of the Court dated October 5, 2016 (the "**Meeting Order**"), a copy of which is attached hereto as Appendix "**A**".
2. As part of its Motion Record dated August 29, 2016 to seek the Meeting Order, VON Canada filed a plan of compromise or arrangement (the "**Original Plan**") with the Court. VON Canada has made certain amendments to the Original Plan, and has advised the Monitor that these amendments do not materially affect recoveries and are intended to provide clarifications and corrections. The Monitor's comments provided in this Report are in respect of the Original Plan, as amended (the "**Amended Plan**"). The purpose of VON Canada's meeting of creditors currently scheduled for November 3, 2016 (the "**Meeting**") will be to consider and vote on the Amended Plan. A copy of the Amended Plan is attached hereto as Appendix "**B**".
3. The purpose of this Report is to provide to Creditors of VON Canada:
 - a) a summary description of the Amended Plan;

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- b) information to assist them in making their decision of whether to vote, in person or by proxy, in favour or against the resolution to approve the Amended Plan, which resolution will be tabled at the Meeting called to consider and vote on the Amended Plan; and
 - c) the Monitor's comments and recommendations with respect to the Amended Plan.

II. EXECUTIVE SUMMARY

- 4. The purpose of this Report is to provide Creditors with information on the Amended Plan to assist them in their consideration as to whether to vote for, or against, the approval of the Amended Plan.
- 5. Creditors are advised to read this Report and the Amended Plan in their entirety.
- 6. If the Amended Plan is agreed to by the Creditors eligible to vote on the Amended Plan, and if the Amended Plan is also approved by the Court, the estimated distribution to Unsecured Creditors would be:
 - a) to creditors with an Unsecured Proven Claim that totals less than \$5,000, 100% of the amount of their Claim (including to former employees to the extent not previously paid to the former employees (i) by VON Canada or (ii) pursuant to the Wage Earner Protection Program ("WEPP") and which are repayable to the Government of Canada);
 - b) to creditors with an Unsecured Proven Claim greater than \$5,000 who elect to reduce their Unsecured Proven Claim to \$5,000 for distribution purposes, \$5,000. In respect of Claims of former employees of VON Canada who elect to reduce their Claims to \$5,000, the Monitor estimates

that a portion of the \$5,000 payable would be paid to the Government of Canada on account of amounts previously paid to the former employee pursuant to the WEPP (to a maximum of approximately \$3,900), with the remainder being paid to the former employee; and

c) to Affected Creditors who are not included in the categories described in (a) and (b) above, between approximately 8.08 cents to 9.1 cents per dollar of Unsecured Proven Claim, assuming no Creditors choose to file the election described in (b) above (the "**Convenience Class Claim Election**"), or between approximately 7.45 cents to 8.52 cents per dollar of Unsecured Proven Claim, if all Creditors having Claims between \$5,000 and \$58,000 complete the Convenience Class Claim Election form. These estimates are subject to change depending, among other things, on the number of Creditors which choose to file the Convenience Class Claim Election.

7. Details on how a Creditor can make the Convenience Class Claim Election are set out in Paragraph 36 of this Report.

8. In the event the Plan is not approved by the Eligible Voting Creditors or approved by the Court, and if VON Canada then becomes bankrupt shortly thereafter, the Monitor estimates that the distribution to VON Canada's Unsecured Creditors would be:

a) to former and current employees, 100% of their Employee Priority Claim up to a maximum of \$2,000 (unless such amount or a portion thereof was

previously paid to the former employees by VON Canada or pursuant to the WEPP); and

- b) to all other general creditors and employees in respect of proven claims not eligible as Employee Priority Claims (subject to the matters described in Paragraph 68 of this Report), between approximately 3.49 cents to 5.25 cents per dollar of Unsecured Proven Claim.

III. INTRODUCTION

9. By Order of Mr. Justice Penny dated November 25, 2015 (the “**Initial Order**”), CBTL was appointed Monitor of the Applicants pursuant to the provisions of the CCAA.
10. Background information on VON Canada, including VON Canada's financial difficulties, are set out in the Application Record dated November 24, 2015, filed by the Applicants in support of their application for the Initial Order under the CCAA. The Application Record, as well as all of the Monitor's reports filed with the Court to date (which provide details of the CCAA proceeding), are posted on the Monitor's website at www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n.
11. This Report is being provided to all holders of Claims and Disputed Claims determined in accordance with the Order of the Court dated February 24, 2016 (the “**Claims Procedure Order**”) in connection with the Meeting, the purpose of which is to consider and vote on the Amended Plan.
12. In preparing this Report and making the comments herein, the Monitor has relied upon unaudited and other financial information prepared or provided by the

Applicants, discussions with management of the Applicants, the Chief Restructuring Officer of VON Canada (the "**Chief Restructuring Officer**"), VON Canada's counsel and information from other third-party sources (collectively, the "**Information**"). As the Information included in this Report has been provided by VON Canada or other parties, the Monitor has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Monitor 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* (the "**CPA Handbook**") and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of the Information.

13. Some of the information referred to in this Report consists of forecasts and projections. Such forecasts and projections are based on estimates and assumptions regarding future events. Accordingly, actual results achieved will or may vary from the projections and the variations may be significant. An examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed. Accordingly, the Monitor expresses no opinion or other form of assurance with respect to the accuracy of any financial projections referred to in this Report, or relied upon by the Monitor in preparing this Report.
14. All dollar amounts identified in this Report are expressed in Canadian dollars, unless otherwise specified.

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15. Capitalized terms used in this Report and not otherwise defined herein have the meanings given to them in the Initial Order, the Claims Procedure Order, the Meeting Order or the Amended Plan. Creditors can access these documents, and other publicly available information, at the Monitor's website at [www.collinsbarrow.com/en/cbn/current-engagements-toronto /v-o-n](http://www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n).

IV. SUMMARY OF THE AMENDED PLAN

16. The following is intended to provide Creditors with a summary of the Amended Plan. **In the event of any inconsistency between this summary and the Amended Plan, the terms of the Amended Plan shall govern.** Creditors are encouraged to read the Amended Plan in its entirety.
17. The purpose of the Amended Plan is to distribute the Distribution Pool to VON Canada's Creditors with Unsecured Proven Claims and provide for the compromise and settlement of all Claims against VON Canada and its Directors and Officers.
18. On the Implementation Date of the Amended Plan, all Claims against VON Canada and its Directors and Officers will be deemed to be compromised and settled and will be fully released and discharged, except only the obligations to make distributions under the Amended Plan and certain Excluded Claims.
19. For the purposes of voting, the Amended Plan is presented to one class of Creditors ("**Affected Creditors Class**") which includes Creditors with Unsecured Proven Claims and Disputed Claims that have been accepted by the Monitor for the purposes of voting ("**Voting Claim**") at the Meeting. A Creditor who is part of

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- the Affected Creditors Class (an "**Affected Creditor**") will be permitted to vote on the Amended Plan and is entitled to one vote per dollar value of its Voting Claim.
20. The Amended Plan also provides for one sub-class of the Affected Creditors Class, being either (i) Creditors with Unsecured Proven Claims not exceeding \$5,000 or (ii) Creditors with Unsecured Proven Claims exceeding \$5,000 who, by filing with the Monitor a Convenience Class Claim Election, elect to value their Claims at \$5,000 for purposes of the Amended Plan (collectively, the "**Convenience Class Creditors**"). Convenience Class Creditors will be deemed to vote in favour of the Amended Plan, and those Convenience Class Creditors who elect to value their Claims at \$5,000: (i) are deemed to vote in favour of the Amended Plan in the amount of their Unsecured Proven Claim as accepted in accordance with the Claims Procedure Order and (ii) will receive no other entitlements under the Amended Plan.
21. For the Amended Plan to be agreed to by the Affected Creditors Class, a majority in number of the Creditors having Voting Claims and voting in person or by proxy at the Meeting representing not less than 66 2/3% in value of the Voting Claims of the Creditors voting in person or by proxy at the Meeting, or who were deemed to vote on the Amended Plan, must vote in favour of the Amended Plan (the "**Required Majority**").
22. Payment from the Distribution Pool is to be made to Creditors having Unsecured Proven Claims greater than \$5,000 (excluding Creditors who have made an election to be treated as a Convenience Class Creditor) based on a pro rata

share of their Unsecured Proven Claim as a percentage of all Unsecured Proven Claims.

23. Secured creditors of VON Canada are not affected by or entitled to vote on the Amended Plan.
24. Claims of Affected Creditors may include a Claim for wages, salaries, compensation (including vacation pay), commissions or disbursements earned in the six month period preceding the Filing Date (November 25, 2015). Such Claims (but not Claims for termination pay and severance) are categorized as Employee Priority Claims up to a maximum of \$2,000 per employee.
25. At or prior to implementation of the Amended Plan, which is scheduled to occur by no later than January 13, 2017 (the "**Implementation Date**"), VON Canada will pay in full all Employee Priority Claims owed by VON Canada, if any. The Monitor points out, however, that any Employee Priority Claims payable to former employees of VON Canada in respect of amounts they have already received pursuant to the WEPP would be paid to the Government of Canada.
26. Within six (6) months after the date of the Sanction Order, VON Canada will pay in full all Crown Claims owed by VON Canada, if any.
27. Certain Creditors of VON Canada will not be affected by the Amended Plan and will not be permitted to vote on or obtain distributions pursuant to the Amended Plan. Those creditors are creditors with claims that arose after November 25, 2015 (excluding creditors with Restructuring Claims) or creditors with Excluded Claims, which are defined as:

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- (i) claims secured by any of the Charges (as defined in the Initial Order);
 - (ii) any claim enumerated in CCAA subsections 5.1(2) (being certain claims against directors) and 19(2) (certain types of liabilities excluded pursuant to the CCAA);
 - (iii) any claim of the Bank of Nova Scotia ("**BNS**");
 - (iv) any claim by a Director or Officer for indemnification related to a Director and Officer Claim;
 - (v) any claims for ordinary course normal contributions due from VON Canada to match the contributions of members that are made under clause 5.2.1(a), (b), (c) and (d) of the VON Canada Pension Plan; and
 - (vi) any Employee Priority Claims or Crown Claims.
28. Implementation of the Amended Plan is subject to (i) the Plan being approved by the Required Majority; (ii) the Sanction Order being issued and entered by the Court; and (iii) unless waived, all applicable appeal periods having expired.
29. On the Implementation Date, the following claims will be forever released:
- all Claims whether or not filed in accordance with the Claims Procedure Order;
 - all Director and Officer Claims whether or not filed in accordance with the Claims Procedure Order; and
 - all Claims against VON Canada, the Monitor or the Chief Restructuring Officer arising on or prior to the Implementation Date relating to (i) the disclaimer, resiliation, etc. of any contract, lease, agreement or other arrangement, (ii) the Amended Plan and (iii) the CCAA Proceedings,

excluding any claim that is not permitted to be released pursuant to Section 19(2) or 5.1(2) of the CCAA and excluding (in the case of VON Canada) any Excluded Claims.

30. The Implementation Date is December 30, 2016 or such other date as VON Canada may determine in consultation with the Monitor, but will in no event be later than January 13, 2017.
31. The Distribution Pool will be comprised of all cash and cash equivalents legally and beneficially owned by VON Canada as of the Implementation Date after:
 - a. payment in full of:
 - all Secured Proven Claims, Crown Claims and Employee Priority Claims;
 - claims secured by the Charges (as defined in the Initial Order) as well as a cash reserve of \$50,000 to be held by the Monitor in respect of such claims);
 - b. deduction of a Working Capital Reserve of \$250,000; and
 - c. deduction of the amounts payable on account of Convenience Class Claims.
32. Payment of the Distribution Pool to Affected Creditors is to occur not more than 45 days after the Implementation Date or such other date specified in the Sanction Order. Amounts paid to Creditors will be net of any (i) required Withholding Obligations and (ii) amounts repayable to the Government of Canada in respect of payments previously made to those Creditors under the WEPP.

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33. The Meeting to consider and vote on the Amended Plan is scheduled to take place at 10:00 a.m. on November 3, 2016 at the offices of Norton Rose Fulbright Canada LLP, located at Royal Bank Plaza, South Tower, 200 Bay Street, Suite 3800, Toronto, Ontario, M5J 2Z4 with the Monitor acting as Chair of the Meeting.
 34. If the Amended Plan is approved by the Required Majority, VON Canada proposes to bring a motion to the Court for an order sanctioning the Amended Plan on November 23, 2016 or as soon thereafter as the matter can be heard.
 35. In accordance with the Meeting Order, notice of the Meeting and the posting of the Meeting Order to the Monitor's website constitute good and sufficient service of notice of the Sanction Hearing upon all Persons who may be entitled to receive such service, and no other form of service or notice need be made on such Persons and no other materials need be served on such persons in respect of the Sanction Hearing unless they have served and filed a Notice of Appearance in the VON Canada CCAA proceedings.

V. ELECTION TO BECOME A CONVENIENCE CLASS CREDITOR

36. The Amended Plan provides for Creditors with Unsecured Proven Claims greater than \$5,000 to be entitled to elect, through the completion of the Convenience Class Claim Election form, to receive \$5,000 in full satisfaction of their Unsecured Proven Claim if the Amended Plan is implemented.
37. The effect of such election would result in the electing Creditor receiving a distribution of \$5,000 on account of its claim, rather than a distribution based on the pro rata share of the Distribution Pool calculated based on the pro rata share

of the Creditor's Unsecured Proven Claim as a percentage of all Unsecured Proven Claims.

38. For former employees of VON Canada whose Claims against VON Canada exceed \$5,000 and who elect to reduce their Claims to \$5,000, the Monitor estimates that a portion of the \$5,000 would be payable to the Government of Canada as a reimbursement of amounts previously paid to the former employee pursuant to the WEPP (to a maximum of approximately \$3,900), with the remainder being paid to the former employee.

VI. VOTING ON THE AMENDED PLAN

39. Affected Creditors may vote for or against approval of the Amended Plan by (i) attending the Meeting (see **Paragraphs 54-59**), in person or (ii) by proxy.
40. Enclosed with the mailing sent to Creditors is a Creditor Proxy form which must be completed by any Affected Creditors that wish to have someone else attend in person at the Meeting in their place and vote on their behalf.
41. Affected Creditors that are corporations that wish to have an employee or other representative of the corporation attend and vote at the Meeting must also complete the Creditor Proxy form to designate an individual as its proxy holder.
42. Affected Creditors who are individuals who will be attending the Meeting are not required to complete the Creditor Proxy form.
43. Creditors who do not wish to, or are unable to, attend the Meeting in person can register their vote for or against approval of the Amended Plan by filing a completed proxy with the Monitor.

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44. Completed Creditor Proxy forms must be provided to the Monitor on or before 10:00 a.m. (Toronto time) on November 2, 2016.

VII. CLAIMS AND THE CLAIMS PROCEDURE

45. Pursuant to the Stay Extension and Claims Procedure Order, the Monitor conducted a claims process to identify and determine the validity and quantum of claims against VON Canada and its present and former directors and officers.
46. The Monitor, in consultation with VON Canada, completed its review of claims filed and issued Notices of Acceptance or Notices of Revision or Disallowance as appropriate. No Notices of Dispute were received by the Monitor in response to the Notices of Revision or Disallowance that the Monitor issued, and all deadlines for disputing Notices of Revision or Disallowance have expired.
47. The total amount of Unsecured Proven Claims accepted by the Monitor is \$23,012,783.96.

VIII. WEPPA SUBROGATED CLAIMS ORDER AND CLAIMS OF FORMER EMPLOYEES

48. Affected Creditors who were former employees of VON Canada may have applied for and received a payment under the WEPP in respect of outstanding wages, vacation pay, termination pay and severance owed to them by VON Canada (the "**WEPPA Subrogated Claims**"). The Government of Canada, to the full extent of the amount actually paid to former employees of VON Canada under the WEPPA Subrogated Claims, are subrogated to any rights that such former employees may have in respect of their Claims against VON Canada. In

addition, any amounts payable to former employees of VON Canada in respect of amounts they have already received pursuant to the WEPP, would be paid to the Government of Canada to the extent that (i) the Government of Canada has a valid subrogation claim and files such claim in accordance with the WEPPA Claims Procedure Order, as described below, or (ii) the former employee has agreed to remit to the Government of Canada an amount to the extent of the amount that the former employee would have received pursuant to the WEPP.

49. On October 5, 2016, the Court granted an order (the "**WEPPA Claims Procedure Order**") to approve a claims procedure (the "**WEPPA Claims Procedure**") to identify and determine the validity and quantum of WEPPA Subrogated Claims of the Government of Canada against VON Canada and its present and former directors and officers.
50. If the Government of Canada wishes to assert a Claim in respect of any and all WEPPA Subrogated Claims, it must deliver its Proof of Claim to the Monitor on or before 10:00 a.m. (Toronto time) on October 26, 2016.
51. Section 19 of the WEPPA Claims Procedure Order provides that, to the extent a former employee has received any amounts pursuant to the WEPP, that employee's Voting Claim and entitlement to any distribution pursuant to the Amended Plan, will be limited to that portion of its Claim that has not been paid pursuant to the WEPP and does not represent an Employee Priority Claim. In effect, this means that:
 - (i) former employees are entitled to vote and obtain distributions pursuant to the Amended Plan only in respect of the amount of their Claim that is in

excess of the WEPPA Subrogated Claim (that is, the amount of the former employee's Claim that exceeds the amount the former employee has to date received under the WEPP); and

- (ii) the Government of Canada is entitled to vote on and obtain distributions under the Amended Plan to the extent of the entitlement of former employees, up to the maximum amount of the WEPPA Subrogated Claim.
52. With respect to the Government of Canada's WEPPA Subrogated Claim, only the portion of the Government of Canada's WEPPA Subrogated Claim that exceeds the Employee Priority Claim amount will represent a Voting Claim.
53. Based on the WEPP, the Application For The Wage Earner Protection Program that the Monitor believes would have been signed by former employees, and correspondence that the Monitor has received from Service Canada, any amounts payable to the former employees under the Amended Plan will likely (i) first be repaid to the Government of Canada to the extent of amounts paid to that employee under the WEPP; and (ii) the remainder would be paid to the employee.

IX. MEETING OF CREDITORS AND OUTCOME OF AMENDED PLAN

Meeting of Creditors and Proxy

54. The Meeting will take place on November 3, 2016 at 10:00 a.m. (Toronto time) at the offices of:

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower,
200 Bay Street, Suite 3800,
Toronto, ON M5J 2Z4

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55. An officer of the Monitor, or a person designated by the Monitor, will act as chairperson at the Meeting and is authorized by the Court to decide all matters relating to the procedures at, and the conduct of, the Meeting.
56. Affected Creditors are entitled to vote in respect of the Amended Plan. All Convenience Class Creditors will be deemed to have voted in favour of the Amended Plan.
57. Only Affected Creditors or their respective duly appointed proxyholders are entitled to attend the Meeting and vote on the Amended Plan. VON Canada and its officers, directors, and legal counsel, the Chief Restructuring Officer and the representatives of the Monitor and its legal counsel, are also entitled to attend the Meeting.
58. Alternatively, and as noted above, those Affected Creditors with Unsecured Proven Claims that are unable to, or do not wish to, attend the Meeting in person can complete and provide the Creditor Proxy to the Monitor, in advance of the Meeting.
59. Creditor Proxy forms are attached to the information provided to Affected Creditors together with this Report.

Likely Outcome if Creditors Vote In Favour of the Amended Plan

60. Based on the Information, including the cash flow forecasts prepared by VON Canada, the Monitor estimates that the Distribution Pool will be between approximately \$1.848 million and \$2.081 million.
61. Assuming a Distribution Pool of between \$1.848 million and \$2.081 million, the Monitor estimates that the distribution to Affected Creditors will be:

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- a) to creditors with an Unsecured Proven Claim that totals less than \$5,000, 100% of the amount of their Claim. In respect of Claims of former employees of VON Canada, the Monitor estimates that a portion of the amount payable would be paid to the Government of Canada on account of amounts previously paid to the former employee pursuant to the WEPP (to a maximum of approximately \$3,900), with the remainder being paid to the former employee;
- b) to Creditors with Unsecured Proven Claims greater than \$5,000 who elect, through the completion of the Convenience Class Claim Election form, to receive \$5,000, \$5,000. In respect of Claims of former employees of VON Canada who elect to reduce their Claims to \$5,000, the Monitor estimates that a portion of the \$5,000 payable would be paid to the Government of Canada on account of amounts previously paid to the former employee pursuant to the WEPP (to a maximum of approximately \$3,900), with the remainder being paid to the former employee; and
- c) to Affected Creditors who are not Convenience Class Creditors, between approximately 8.08 cents to 9.1 cents per dollar of Unsecured Proven Claim, if no Creditors having Claims greater than \$5,000 complete the Convenience Class Claim Election form, or between approximately 7.45 cents to 8.52 cents per dollar of Unsecured Proven Claim, if all Creditors having Claims between \$5,000 and \$58,000 complete the Convenience Class Claim Election form. These estimates are subject to change

depending, among other things, on the number of Creditors which choose to file a Convenience Class Claim Election.

62. Attached as Appendix "C" to this Report is a schedule, with explanatory notes and assumptions, setting out the above estimated distribution scenarios assuming the Amended Plan is implemented. This schedule sets out the following two possible distribution scenarios: (i) no Affected Creditors with claims greater than \$5,000 elect to file a Convenience Class Claim Election (Scenario 1), and (ii) all creditors with claims between \$5,000 and \$58,000 elect to reduce their Claim to \$5,000 for distribution purposes. The claim amount of \$58,000 reflects the claim amount at which a Creditor would attain a return of 8.6%, which represents the mid-point of the return to creditors if no Creditors elected to reduce their claim to \$5,000 for distribution purposes. The Monitor points out that the information set out on the attached schedule is an estimate only, and that the actual distributions to Affected Creditors may be different from that as set out in this Report.
63. If the Affected Creditors agree to the Amended Plan through a vote of the Required Majority, VON Canada will then make an application to the Court for an order sanctioning and approving the Amended Plan.
64. If the Amended Plan is implemented on the Implementation Date as provided for in the Amended Plan, payments to Creditors pursuant to the Amended Plan are expected to occur on or before February 27, 2017.

Likely Outcome if Creditors Vote Against the Amended Plan

65. If Affected Creditors vote against the Amended Plan, the CCAA proceedings in respect of VON Canada may be terminated. In that event, a bankruptcy of VON

Canada may occur and any remaining assets of VON Canada would vest in the trustee in bankruptcy appointed to administer the bankruptcy of VON Canada ("Trustee"). Subject to the rights of the Secured Creditors of VON Canada, the Trustee would proceed to realize on VON Canada's assets for the benefit of the bankrupt estate of VON Canada, and then distribute to VON Canada's Creditors the realizations from those assets in order of priority, net of the costs incurred by the Trustee.

66. VON Canada provided to the Monitor (i) a "Liquidation Analysis" which VON Canada prepared, (ii) VON Canada's projected cash position as of November 30, 2016 and (iii) details of additional claims of creditors that would arise in the event of a bankruptcy of VON Canada. The Monitor reviewed VON Canada's analysis for reasonableness and used it as the basis for the Monitor's estimate of the distributions that might be available to Creditors assuming a bankruptcy of VON Canada. The Monitor has not audited or otherwise attempted to verify the accuracy or completeness of that information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the CPA Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of that information.
67. Assuming a bankruptcy of VON Canada on December 2, 2016, the distribution to Creditors is estimated to be:
- a) to former and current employees, 100% of their Employee Priority Claim up to a maximum of \$2,000 (to the extent not previously paid to the former employees by VON Canada or pursuant to the WEPP); and

b) to all other creditors and employees in respect of proven claims not eligible as Employee Priority Claims, between approximately 3.49 cents to 5.25 cents per dollar of Unsecured Proven Claim.

68. Based on the WEPP, the Application For The Wage Earner Protection Program that the Monitor believes would have been signed by former employees, and correspondence that the Monitor has received from Service Canada, any amounts payable to the former employees in a bankruptcy will likely (i) first be repaid to the Government of Canada to the extent of amounts paid to that employee under the WEPP; and (ii) the remainder would be paid to the employee.
69. The Monitor notes that there may be other claims that arise against VON Canada, including the secured claim of BNS in the event that BNS makes demand of VON Canada in connection with VON Canada's secured guarantee of the loan facility BNS provided to Victorian Order Of Nurses For Canada - Ontario Branch and Victorian Order Of Nurses For Canada Nova Scotia Branch.
70. Attached as Appendix "D" to this Report is a schedule, with explanatory notes and assumptions, setting out the estimated distribution to Creditors assuming a bankruptcy of VON Canada on December 2, 2016. The Monitor points out that the information set out on the attached schedule is an estimate and that the actual distribution to Creditors may be different from that as set out in this Report.
71. In the event of the bankruptcy of VON Canada, it is uncertain when the Trustee would be in a position to make any payments to Creditors from the realizations from VON Canada's assets.

X. MONITOR'S RECOMMENDATION

72. As set out above, if the Affected Creditors agree to the Amended Plan through a vote of the Required Majority, the Monitor expects that VON Canada will make an application to the Court for the Sanction Order and, if the Sanction Order is granted, proceed to implement the Amended Plan.
73. If Affected Creditors vote against the Amended Plan, the CCAA proceedings in respect of VON Canada may be terminated. In that event, VON Canada could, absent any other proceedings which may be commenced, continue to operate. If that was to occur, VON Canada has informed the Monitor that it has not identified any other value maximizing transactions that would enhance the value of VON Canada for Creditors, which is consistent with the context of a not-for-profit administrative cost centre for which there is no reasonable prospect of future excess value accumulation. Alternatively, a bankruptcy of VON Canada may occur.
74. Based on the Amended Plan and the information provided to the Monitor and contained in this Report, the Monitor is of the view that the Amended Plan would allow the Affected Creditors to maximize and expedite their return from VON Canada's indebtedness to them as:
- i) the potential distributions to Affected Creditors pursuant to the Amended Plan are higher and subject to less uncertainty than they would be in the event of the continued operations of VON Canada in the ordinary course or the bankruptcy of VON Canada;
- and


- ii) distributions to Affected Creditors pursuant to the Amended Plan are expected to occur on or before February 27, 2017, whereas in the event of the continued operations of VON Canada or the bankruptcy of VON Canada, the timing of payments to Creditors is uncertain, but in any event are unlikely to occur before February 27, 2017.

75. Accordingly, the Monitor recommends that the Affected Creditors vote in favour of the Amended Plan in order to allow the Affected Creditors to maximize their return on the indebtedness owing to them by VON Canada.

Dated this 18th day of October, 2016.

COLLINS BARROW TORONTO LIMITED

In its capacity as the Monitor appointed in the CCAA proceedings of
Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada – Eastern Region, and
Victorian Order Of Nurses For Canada – Western Region
and not in its personal capacity


Per: Daniel Weisz, CPA, CA, CIRP, LIT
Senior Vice President

APPENDIX A

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

THE HONOURABLE MR.)
JUSTICE PENNY) WEDNESDAY, THE 5th
DAY OF OCTOBER, 2016

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT
ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF SECTION 101 OF THE COURTS OF JUSTICE
ACT, R.S.O. 1990, C. C-43, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF VICTORIAN ORDER OF NURSES FOR CANADA, VICTORIAN ORDER
OF NURSES FOR CANADA – EASTERN REGION AND VICTORIAN ORDER
OF NURSES FOR CANADA – WESTERN REGION

Applicants

MEETING ORDER

THIS MOTION made by Victorian Order Of Nurses For Canada ("VON Canada") for an
Order granting the relief set out in VON Canada's Notice of Motion, including *inter alia*:

- a) abridging, if necessary, the time for service of the Notice of Motion herein and
dispensing with further service thereof;
- b) authorizing VON Canada to file with the Court a plan of compromise or
arrangement of VON Canada under the *Companies' Creditors Arrangement Act*
(the "CCAA");

- c) authorizing and directing VON Canada to call, hold and conduct a meeting (the "Meeting" as more particularly defined in paragraph 14 hereof) of a single class of affected creditors to consider and vote upon a resolution to approve the plan of compromise or arrangement filed by VON Canada;
- d) approving the procedures to be followed for the calling, holding and conduct of the Meeting; and
- e) granting such further relief as the Applicants may request and this Court shall permit,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Affidavit of Jo-Anne Poirier, sworn August 29, 2016 (the "Poirier Affidavit"), the fourth report of Collins Barrow Toronto Limited (the "Monitor") dated October 1, 2016 (the "Fourth Report"), filed, and on hearing the submissions of counsel for VON Canada and the Monitor, no one appearing for any other person although duly served as appears from the affidavit of service of Evan Cobb sworn September 12, 2016,

SERVICE

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

DEFINITIONS

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the draft Plan of Compromise or Arrangement of VON

Canada, which is included in Exhibit "D" to the Poirier Affidavit (as It may be amended, supplemented or restated in accordance with its terms, the "**Plan**").

MONITOR'S ROLE

3. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under (i) the CCAA; (ii) the Initial Order; and (iii) the Claims Procedure Order dated February 24, 2016 (the "**Claims Procedure Order**"), is hereby directed and empowered to take such other actions and fulfill such other roles as are authorized by this Meeting Order.

4. **THIS COURT ORDERS** that: (i) in carrying out the terms of this Meeting Order, the Monitor shall have all the protections given to it by the CCAA, the Initial Order, the Claims Procedure Order, or as an officer of the Court, including the stay of proceedings in its favour; (ii) the Monitor shall use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms in this Meeting Order are completed and executed and the time in which they are submitted, and may waive strict compliance with the requirements of this Meeting Order, including with respect to the completion, execution and time of delivery of the required forms; (iii) the Monitor shall incur no liability or obligation as a result of carrying out the provisions of this Meeting Order, save and except for any gross negligence or wilful misconduct on its part; (iv) the Monitor shall be entitled to rely on the books and records of the Applicants and any information provided by the Applicants without independent investigation; and (v) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information.

PLAN OF COMPROMISE OR ARRANGEMENT

5. **THIS COURT ORDERS** that the Plan be and is hereby accepted for filing with the Court, and that VON Canada is authorized to seek approval of the Plan by the Creditors holding Voting

Claims or Disputed Claims (each an "Eligible Voting Claim" and the holder being an "Eligible Voting Creditor") at the Meeting in the manner set forth herein.

6. **THIS COURT ORDERS** that VON Canada be and is hereby authorized to amend, modify and/or supplement the Plan, provided that any such amendment, modification or supplement shall be made in accordance with the terms of Section 7.1 of the Plan.

7. **THIS COURT ORDERS** that, if any amendments, modifications and/or supplements to the Plan as referred to in paragraph 6 above that occur prior to the Meeting, would, if disclosed, reasonably be expected to affect an Eligible Voting Creditor's decision to vote for or against the Plan, notice of such amendment, modification and/or supplement shall be distributed in advance of the Meeting, subject to further order of this Court, by the Monitor using the method most reasonably practicable in the circumstances, as the Monitor may determine. VON Canada may amend, modify and/ or supplement this Plan at any time and from time to time after the Meeting but before the Sanction Order is issued, provided that all such amendments, modifications and supplements are approved by the Court on notice to the Creditors affected thereby by posting such amendment on the Monitor's Website, and providing such amendment to the Service List, and neither the Applicants nor the Monitor shall have any obligation to give any other or further notice to any Person of of such amendments, modifications and/or supplements to the Plan.

NOTICE OF MEETINGS

8. **THIS COURT ORDERS** that each of the following in substantially the forms attached to this Order as **Schedules "A", "B" and "C"**, respectively, are hereby approved:

- (a) the form of notice of the Meeting and Sanction Hearing (the "**Notice of Meeting**");
- (b) the form of proxy for Creditors (the "**Creditors Proxy**");

(c) the form of distribution election form (the "**Distribution Election Form**")

(collectively, with the Plan and the covering letter describing the Plan, the "**Information Package**").

9. **THIS COURT ORDERS** that, notwithstanding paragraph 8 above, but subject to paragraph 6 above, VON Canada is hereby authorized to make such amendments, modifications and/or supplements to the Information Package (other than the Plan, which may only be amended in accordance with its terms and this Order), as VON Canada and the Monitor may determine ("**Additional Information**"), and that notice of such Additional Information shall be distributed by the Monitor using the method most reasonably practicable in the circumstances, as the Monitor may determine.

10. **THIS COURT ORDERS** that, as soon as practicable after the granting of this Order, the Monitor shall cause a copy of the Information Package (and any amendments made thereto in accordance with paragraph 9 hereof) and this Order to be posted on the Monitor's Website. The Monitor shall ensure that the Information Package (and any amendments made thereto in accordance with paragraph 9 hereof) remains posted on the Monitor's Website until at least one (1) Business Day after the Implementation Date.

11. **THIS COURT ORDERS** that, as soon as practicable after the granting of this Order, the Monitor shall send the Information Package to all holders of Unsecured Proven Claims and Disputed Claims determined in accordance with the Claims Procedure Order as of the date of this Order, by regular mail, facsimile, courier or e-mail at the last known address (including fax number or email address) for such Creditors set out in the books and records of VON Canada or to such other address subsequently provided to the Monitor by such Creditor.

12. **THIS COURT ORDERS** that, as soon as practicable following the receipt of a request therefor, the Monitor shall send a copy of the Information Package by registered mail, facsimile,

courier or e-mail, to each person who claims to be a Creditor and who, no later than three (3) Business Days prior to the Meeting (or any adjournment thereof), makes a written request for it.

NOTICE SUFFICIENT

13. **THIS COURT ORDERS** that the sending of a copy of the Information Package to Creditors in accordance with paragraph 11 above, and the posting of the Information Package on the Monitor's Website, shall constitute good and sufficient notice of this Order, the Plan and the Notice of Meeting on all Persons who may be entitled to receive notice thereof, or who may wish to be present in person or by proxy at the Meeting or in these proceedings, and no other form of notice need be made on such Persons and no other document or material need be delivered to such Persons in respect of these proceedings. Notice shall be effective, in the case of mailing, three (3) Business Days after the date of mailing, in the case of delivery by courier, on the day after the courier was sent, in the case of any means of transmitted, recorded or electronic communication, when dispatched or delivered for dispatch and in the case of delivery by fax or e-mail, on the day the fax or e-mail was transmitted, unless such day is not a Business Day, or the fax or e-mail transmission was made after 5:00 p.m., in which case, on the next Business Day.

THE MEETING

14. **THIS COURT ORDERS** that VON Canada is hereby authorized and directed to call, hold and conduct a meeting at the offices of Norton Rose Fulbright Canada LLP, Royal Bank Plaza, South Tower, 200 Bay Street, Suite 3800, Toronto, Ontario, M5J 2Z4 on November 3, 2016, at 10:00 a.m. (Toronto time) for the Affected Creditors Class (as defined below) (the "**Meeting**"), or as adjourned to such places and times as the Chair or Monitor may determine in accordance with paragraph 31 hereof, for the purposes of considering and voting on the resolution to

approve the Plan and transacting such other business as may be properly brought before the Meeting.

15. **THIS COURT ORDERS** that the only Persons entitled to notice of, to attend or to speak at the Meeting are the Eligible Voting Creditors (or their respective duly appointed proxyholders), representatives of the Monitor, the Applicants, the Chief Restructuring Officer, the directors and officers of VON Canada, all such parties' legal advisors, the Chair, Secretary and the Scrutineers. Any other person may be admitted to the Meeting only by invitation of VON Canada or the Chair.

15A. **THIS COURT ORDERS** that only those Eligible Voting Creditors who submit proxies in accordance with Paragraph 17 below and those Eligible Voting Creditors who attend at the Meeting shall be entitled to vote their Claims at the Meeting.

AFFECTED CREDITORS CLASS

16. **THIS COURT ORDERS** that for the purposes of considering and voting on the Plan, the Creditors with Eligible Voting Claims shall constitute a single class of creditors being the "**Affected Creditors Class**". For the purposes of voting at the Meeting, each Creditor with an Eligible Voting Claim shall be entitled to one vote per dollar value of its Eligible Voting Claim as a member of the Affected Creditors Class.

VOTING BY PROXIES

17. **THIS COURT ORDERS** that all proxies submitted in respect of the Meeting (or any adjournment thereof) must be (a) submitted to the Monitor so that it is received by the Monitor on or before 10:00 a.m. (Toronto time) on the Business Day before the Meeting; and (b) in substantially the form attached to this Order as **Schedule "B"** or in such other form acceptable to the Monitor or the Chair. The Monitor is hereby authorized to accept and rely upon any proxy

or such other forms as may be acceptable to the Monitor and to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any proxy is completed and executed, and may waive strict compliance with the requirements in connection with the deadlines imposed in connection therewith.

18. **THIS COURT ORDERS** that, for the purposes of tabulating the votes cast on any matter that may come before the Meeting, the Chair shall be entitled to rely on any vote cast by holders of all proxies that have been duly submitted to the Monitor in the manner set forth in this Meeting Order without independent investigation.

19. **THIS COURT ORDERS** that paragraphs 17 through 18 hereof, and the instructions contained in the Creditors Proxy attached hereto as **Schedule "B"** shall govern the submission of such documents and any deficiencies in respect of the form or substance of such documents filed with the Monitor.

20. **THIS COURT ORDERS** that in absence of instruction to vote for or against the approval of the resolution to approve the Plan, any duly signed and returned proxy shall be deemed to include instructions to vote for the approval of the resolution to approve the Plan, provided the proxy holder does not otherwise exercise its right to vote at the Meeting.

TRANSFERS OR ASSIGNMENTS OF CLAIMS

21. **THIS COURT ORDERS** that a Creditor may transfer or assign the whole of its Claim prior to the Meeting, in accordance with the Claims Procedure Order. If a Creditor transfers or assigns the whole of a Claim to another Person, such transferee or assignee shall not be entitled to attend and vote the transferred or assigned Claim at the applicable Meeting unless (i) the assigned Claim is a Voting Claim or Disputed Claim, or a combination thereof, and (ii) satisfactory notice of and proof of transfer or assignment has been delivered to the Monitor in

accordance with the Claims Procedure Order no later than three (3) Business Days prior to the date of the Meeting.

DISPUTED CLAIMS

22. **THIS COURT ORDERS** that notwithstanding anything to the contrary herein, in the event that a Creditor holds a Claim that is a Disputed Claim as at the date of the Meeting, such Creditor may attend the Meeting and such Disputed Claim may be voted at such Meeting by such Creditor (or its duly appointed proxy holder) in accordance with the provisions of this Order, without prejudice to the rights of VON Canada, the Monitor or the holder of the Disputed Claim with respect to the final determination of the Claim for distribution purposes, and such vote shall be separately tabulated at the dollar value of such Disputed Claim as provided herein, provided that, other than as set out herein, the vote cast in respect of any Disputed Claim shall not be considered for any purpose, unless, until and only to the extent that such Disputed Claim is finally determined to be a Voting Claim.

ENTITLEMENT TO VOTE AT THE MEETING

23. **THIS COURT ORDERS** that, for greater certainty, and without limiting the generality of anything in this Order, Persons holding Excluded Claims are not entitled to vote on the Plan at the Meeting in respect of such Excluded Claim and, except as otherwise permitted herein, shall not be entitled to attend the Meeting.

24. **THIS COURT ORDERS** that the only Persons entitled to vote at the Meeting in person or by proxy are Creditors with Eligible Voting Claims.

25. **THIS COURT ORDERS** that, notwithstanding anything to the contrary herein, any Person with a Claim that meets the definition of "equity claim" under section 2(1) of the CCAA shall have no right to, and shall not, vote at the Meeting.

26. **THIS COURT ORDERS** that each Convenience Class Creditor shall be deemed to have voted in favour of the Plan.

PROCEDURE AT THE MEETING

27. **THIS COURT ORDERS** that Daniel Welsz or another representative of the Monitor, designated by the Monitor, shall preside as the chair of the Meeting (the "**Chair**") and, subject to this Order or any further Order of the Court, shall decide all matters relating to the conduct of the Meeting.

28. **THIS COURT ORDERS** that a person designated by the Monitor shall act as secretary at the Meeting (the "**Secretary**") and the Monitor may appoint scrutineers for the supervision and tabulation of the attendance, quorum and votes cast at the Meeting (the "**Scrutineers**"). The Scrutineers shall tabulate the votes in respect of all Voting Claims and Disputed Claims, if any, at the Meeting.

29. **THIS COURT ORDERS** that an Eligible Voting Creditor that is not an individual may only attend and vote at the Meeting if it has appointed a proxy holder to attend and act on its behalf at such Meeting.

30. **THIS COURT ORDERS** that the quorum required at the Meeting shall be one Creditor with a Voting Claim present at such Meeting in person or by proxy. If the requisite quorum is not present at the Meeting, then such Meeting shall be adjourned by the Chair to such time and place as the Chair deems necessary or desirable.

31. **THIS COURT ORDERS** that the Meeting shall be adjourned on one or more occasions to such date, time and place as may be designated by the Chair or the Monitor as the Chair or the Monitor deems necessary or advisable, if:

- (a) the requisite quorum is not present at the Meeting;

- (b) the Meeting is postponed by a vote of the majority in value of the Creditors with Voting Claims present in person or by proxy at the Meeting; or
- (c) prior to or during the Meeting, the Chair or the Monitor, in consultation with VON Canada, otherwise decides to adjourn such Meeting.

The announcement of the adjournment by the Chair at such Meeting (If the adjournment is during the Meeting), the posting of notice of such adjournment on the Monitor's Website, and written notice to the Service List with respect to such adjournment shall constitute sufficient notice of the adjournment and neither the Applicants nor the Monitor shall have any obligation to give any other or further notice to any Person of the adjourned Meeting. Any proxies validly delivered in connection with the Meeting shall be acceptable as proxies in respect of any Meeting held after adjournment.

32. **THIS COURT ORDERS** that the Chair be and is hereby authorized to direct a vote at the Meeting, by confidential written ballot or by such other means as the Chair may consider appropriate, with respect to: (i) a resolution to approve the Plan and any amendments thereto; and (ii) any other resolutions as the Monitor may consider appropriate in consultation with VON Canada.

33. **THIS COURT ORDERS** that (i) in order to be approved, the Plan must receive the affirmative vote by the Required Majority; and (ii) following the vote at the Meeting, the Monitor shall tally the votes and determine whether the Plan has been approved by the Required Majority.

34. **THIS COURT ORDERS** that the Monitor shall keep separate tabulations of votes cast in respect of:

- (a) Voting Claims; and
- (b) Disputed Claims, if applicable.

35. **THIS COURT ORDERS** that following the votes at the Meeting, the Scrutineers shall tabulate the votes and the Monitor shall determine whether the Plan has been accepted by the Required Majority of the Affected Creditor Class pursuant to section 6 of the CCAA.

36. **THIS COURT ORDERS** that the Monitor shall file a report with this Court by no later than three (3) Business Days after the Meeting or any adjournment thereof, as applicable, with respect to the results of the vote, including whether:

- (a) the Plan has been accepted by the Required Majority in the Affected Creditor Class; and
- (b) whether the votes cast in respect of Disputed Claims, if applicable, would affect the result of the vote.

37. **THIS COURT ORDERS** that a copy of the Monitor's report regarding the Meeting and the Plan shall be posted on the Monitor's Website prior to the Sanction Hearing.

38. **THIS COURT ORDERS** that if the votes cast by the holders of Disputed Claims would affect whether the Plan has been approved by the Required Majority, the Monitor shall report this to the Court in accordance with paragraph 36 of this Order, in which case (i) VON Canada or the Monitor may request this Court to direct an expedited determination of any material Disputed Claims, (ii) VON Canada may request that this Court defer the date of the Sanction Hearing, (iii) VON Canada may request that this Court defer or extend any other time periods in this Order or the Plan, and/or (iv) VON Canada or the Monitor may seek such further advice and direction as may be considered appropriate.

TREATMENT OF CREDITORS

39. **THIS COURT ORDERS** that the result of any vote conducted at the Meeting shall be binding upon all Creditors of the Affected Creditor Class, whether or not any such Creditor was present or voted at the Meeting.

SANCTION HEARING AND ORDER

40. **THIS COURT ORDERS** that if the Plan has been accepted by the Required Majority, VON Canada shall bring a motion seeking the Sanction Order on November 23, 2016, or as soon thereafter as the matter can be heard (the "**Sanction Hearing**").

41. **THIS COURT ORDERS** that service of the Notice of Meeting and the posting of this Order to the Monitor's Website pursuant to paragraphs 10 to 12 hereof shall constitute good and sufficient service of notice of the Sanction Hearing upon all Persons who may be entitled to receive such service and no other form of service or notice need be made on such Persons and no other materials need be served on such Persons in respect of the Sanction Hearing unless they have served and filed a Notice of Appearance in these proceedings.

42. **THIS COURT ORDERS** that any Person (other than the Applicants and the Monitor) wishing to receive materials in connection with the Sanction Hearing shall serve upon the lawyers for each of the Applicants, the Monitor, and all other parties on the Service List and file with this Court a Notice of Appearance by no later than 5:00 p.m. (Toronto time) on the date that is seven (7) days prior to the Sanction Hearing.

43. **THIS COURT ORDERS** that any Person who wishes to oppose the motion for the Sanction Order shall serve upon the lawyers for each of the Applicants, the Monitor, and upon all other parties on the Service List, and file with this Court, a copy of the materials to be used to oppose the motion for the Sanction Order by no later than 5:00 p.m. (Toronto time) on the date that is four (4) Business Days prior to the Sanction Hearing.

44. **THIS COURT ORDERS** that if the Sanction Hearing is adjourned, only those Persons who are listed on the Service List (including those Persons who have complied with paragraph 42 of this Order) shall be served with notice of the adjourned date of the Sanction Hearing.

DISTRIBUTION ELECTION FORM

45. THIS COURT ORDERS that any Creditor that seeks to make a Convenience Class Claim Election must submit a completed Distribution Election Form setting out such election to the Monitor so that it is received by the Monitor on or before 10:00 a.m. (Toronto time) on the Business Day before the Meeting.

GENERAL

46. THIS COURT ORDERS that VON Canada and the Monitor, may, in their discretion, generally or in individual circumstances, waive in writing the time limits imposed on any Creditor under this Order if VON Canada and the Monitor deem it advisable to do so, without prejudice to the requirement that all other Creditors must comply with the terms of this Order.

47. THIS COURT ORDERS that any notice or other communication to be given pursuant to this Order by or on behalf of any Person to the Monitor shall be in writing and will be sufficiently given only if by mail, courier, e-mail, facsimile or hand-delivery addressed to:

Collins Barrow Toronto Limited, Court-appointed Monitor
of Victorian Order Of Nurses For Canada

11 King Street West, Suite 700
Toronto, Ontario M5H 4C7

Attention: Jeffrey Berger

Telephone: (647) 726-0496
Facsimile: (416) 480-2646
E-mail: [cctlmonitor@collinsbarrow.com](mailto:cbtlmonitor@collinsbarrow.com)

48. THIS COURT ORDERS that notwithstanding any provision herein to the contrary, the Monitor shall be entitled to rely upon any communication given pursuant to this Order (including any delivery of Creditor Proxies) by e-mail or fax.

49. **THIS COURT ORDERS** that if any deadline set out in this Order falls on a day other than a Business Day, the deadline shall be extended to the next Business Day.

50. **THIS COURT ORDERS** that VON Canada or the Monitor may from time to time apply to this Court to amend, vary, supplement or replace this Order or for advice and directions concerning the discharge of their respective powers and duties under this Order or the interpretation or application of this Order.

51. **THIS COURT ORDERS** that subject to any further Order of this Court, in the event of any conflict, inconsistency, ambiguity or difference between the provisions of the Plan and this Order, the terms, conditions and provisions of the Plan shall govern and be paramount.

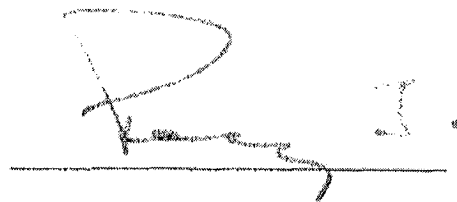
EFFECT, RECOGNITION AND ASSISTANCE

52. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

53. **THIS COURT REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or elsewhere to give effect to this Order and to assist VON Canada, the Monitor and their respective 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 VON Canada and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist VON Canada and the Monitor and their respective agents in carrying out the terms of this Order.

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

OCT 05 2016

A handwritten signature in black ink, appearing to be 'R. [unclear]', written over a horizontal line.

CAN_DMS: 11038585907
PER / PAR:

Schedule "A"

COURT FILE No. CV-_____

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED

AND IN THE MATTER OF SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O.
1990, C. C-43, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
VICTORIAN ORDER OF NURSES FOR CANADA, VICTORIAN ORDER OF NURSES FOR
CANADA – EASTERN REGION AND VICTORIAN ORDER OF NURSES FOR CANADA –
WESTERN REGION

NOTICE OF THE MEETING OF CREDITORS

NOTICE IS HEREBY GIVEN that a plan of compromise or arrangement (as amended, supplemented or restated from time to time, the "Plan") under the *Companies' Creditors Arrangement Act* (Canada) ("CCAA") has been filed with the Court in respect of Victorian Order Of Nurses For Canada. A copy of the Plan can be found on the website of Collins Barrow Toronto Limited, in its capacity as Monitor in the CCAA proceedings of Victorian Order of Nurses For Canada (the "Monitor") at:

<http://www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n> (the "Monitor's Website").

NOTICE IS ALSO HEREBY GIVEN that a meeting of a single class of affected creditors of Victorian Order Of Nurses For Canada (the "Meeting") will be held at 10:00 a.m. on November 3, 2016 (or such other date as may be set and announced in accordance with the Meeting Order (defined below)) at the offices of Norton Rose Fulbright Canada LLP, Royal Bank Plaza, South Tower, 200 Bay Street, Suite 3800, Toronto, Ontario, M5J 2Z4 for the purpose of considering and voting upon the Plan. The Meeting is being held pursuant to the Order of the Ontario Superior Court of Justice (Commercial List) made on _____, 2016 (the "Meeting Order") (a copy of which is available on the Monitor's Website). Capitalized terms used but not otherwise defined in this notice have the meaning ascribed to them in the Meeting Order.

NOTICE IS ALSO GIVEN that, pursuant to the Meeting Order, if the Plan is accepted by the Required Majority, a motion to, among other things, approve the Plan (the "Sanction Hearing") will be heard and has been scheduled for November 23, 2016. Pursuant to the Meeting Order, this notice shall be deemed to be sufficient notice of the Sanction Hearing.

The Monitor's contact details for additional information relating to the Initial Order, the CCAA Proceedings, the claims procedure or the Meeting is:

Collins Barrow Toronto Limited, Court-appointed Monitor
of Victorian Order Of Nurses For Canada
11 King Street West, Suite 700
Toronto, Ontario M5H 4C7

Attention: Jeffrey Berger

Telephone: (647) 726-0496
Facsimile: (416) 480-2646
E-mail: cbtlmonitor@collinsbarrow.com

Schedule "B"

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985,
c. C-36, AS AMENDED

AND IN THE MATTER OF SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O.
1990, C. C-43, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
VICTORIAN ORDER OF NURSES FOR CANADA, VICTORIAN ORDER OF NURSES FOR
CANADA – EASTERN REGION AND VICTORIAN ORDER OF NURSES FOR CANADA –
WESTERN REGION

CREDITOR PROXY

Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Plan of Compromise or Arrangement of Victorian Order Of Nurses For Canada ("VON Canada") dated as of October 5, 2016 (as may be amended, restated or supplemented from time to time, the "Plan") filed pursuant to the *Companies' Creditors Arrangement Act* with the Ontario Superior Court of Justice (Commercial List) (the "Court") in the City of Toronto in the Province of Ontario or in the Meeting Order granted by the Court on _____, 2016 (the "Meeting Order").

Before completing this proxy, please read carefully the accompanying Instructions For Completion of Proxy.

THIS FORM OF PROXY IS FOR USE BY ALL CREDITORS. In accordance with the Plan and the Meeting Order, this proxy may only be filed by Creditors having Voting Claims or Disputed Claims.

THE UNDERSIGNED CREDITOR hereby revokes all proxies previously given in respect of the Plan and nominates, constitutes, and appoints:

Print name of proxy

or, instead of the foregoing (or if no name is inserted above), Daniel Weisz of Collins Barrow Toronto Limited in its capacity as court-appointed monitor of VON Canada, or such other Person as he, in his sole discretion, may designate, to attend on behalf of and act for the undersigned Creditor at the Meeting to be held in connection with the Plan and at any and all adjournments, postponements or other rescheduling of such Meeting, and to vote the amount of the Eligible Voting Claim(s) of the undersigned for voting purposes as determined by and accepted for voting purposes in accordance with the Meeting Order and as set out in the Plan as follows:

FOR

VOTE
(mark one only):

APPROVAL OF THE PLAN

AGAINST

The nominee shall vote at the nominee's discretion and otherwise act for and on behalf of the undersigned Creditor with respect to any amendments, modifications, variations or supplements to the Plan and to any other matters that may come before the Meeting or any adjournment, postponement or other rescheduling of the Meeting.

If no name is inserted in the blank space provided in this proxy, the person named in this proxy who is a representative of the Monitor shall be designated as proxyholder

In absence of instruction to vote for or against the approval of the resolution to approve the Plan, any duly signed and returned proxy shall be deemed to include instructions to vote for the approval of the resolution to approve the Plan, provided the proxy holder does not otherwise exercise its right to vote at the meeting of creditors.

Dated this _____ day of _____, 2016.

Print Name of Creditor

Print name and title of the authorized signing officer of the corporation, partnership or trust, if applicable signing this form

Signature of Creditor or, if the Creditor is a corporation, partnership or trust, signature of an authorized signing officer of the corporation, partnership or trust

Telephone number of Creditor or authorized signing officer

Mailing Address of Creditor

E-mail address of Creditor

Print Name of Witness

Signature of Witness

INSTRUCTIONS FOR COMPLETION OF PROXY

1. This proxy should be read in conjunction with the Plan and the Meeting Order.
2. Each Creditor has the right to appoint as his or her proxy a person other than the person named herein, and who need not be a Creditor, by inserting the name of such person in the space provided herein and signing this proxy. If no name is inserted in the blank space provided in this proxy, the person named in this proxy who is a representative of the Monitor shall be designated as proxyholder.
3. A Creditor who has given a proxy may revoke it (as to any matter on which a vote has not already been cast pursuant to its authority) by delivering written notice to the Monitor prior to the commencement of the Meeting or any adjournment or postponement of the Meeting.
4. If this proxy is not dated in the space provided, it shall be deemed to be dated as of the date on which it is received by the Monitor or the Chair presiding over the Meeting or any adjournment or postponement of the Meeting.
5. A valid proxy from the same Creditor bearing or deemed to bear a later date shall revoke this proxy. If more than one valid proxy from the same Creditor in the same capacity and bearing or deemed to bear the same date are received with conflicting instructions, such proxies shall not be counted for the purposes of the vote.
6. This proxy confers discretionary authority to the individual designated herein with respect to amendments or variations to matters identified in the Notice of Meeting and other matters that may properly come before the Meeting or any adjournment or postponement of the Meeting.
7. The Person named in the proxy shall vote the Voting Claim or Disputed Claim of the Creditor in accordance with the direction of the Creditor appointing him or her on any ballot that may be called for at the Meeting or any adjournment or postponement of the Meeting. **IF A CREDITOR SUBMITS THIS PROXY AND FAILS TO INDICATE ON THIS PROXY A VOTE FOR OR AGAINST APPROVAL OF THE PLAN, THIS PROXY SHALL BE VOTED FOR APPROVAL OF THE PLAN, INCLUDING ANY AMENDMENTS, VARIATIONS OR SUPPLEMENTS THERETO.**
8. Where the Creditor is a corporation, this proxy must be executed by an individual duly authorized to represent the corporation and the individual may be required to provide documentation evidencing such power and authority to sign this proxy.
9. A proxy, once duly completed, dated and signed, must be received by the Monitor at:

Collins Barrow Toronto Limited, Court-appointed Monitor of Victorian Order Of Nurses
For Canada
11 King Street West, Suite 700
Toronto, Ontario M5H 4C7

Attention: Jeffrey Berger

Telephone: (647) 726-0496
Facsimile: (416) 480-2646
E-mail: cbtlmonitor@collinsbarrow.com

THIS PROXY MUST BE RECEIVED BY THE MONITOR PRIOR TO 10:00 AM ON NOVEMBER 2, 2016; IF YOU DO NOT DELIVER THIS PROXY TO THE MONITOR BY 10:00 AM ON NOVEMBER 2, 2016, YOUR VOTE MAY NOT BE COUNTED.

The Monitor is authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any proxy is completed and executed, and may waive strict compliance with the requirements in connection with the deadlines imposed herewith.

Schedule "C"
Distribution Election Form

TO: Collins Barrow Toronto Limited, in its capacity as Monitor of Victorian Order Of Nurses For Canada

Convenience Class Claim Election

In connection with the Plan of Compromise or Arrangement of Victorian Order Of Nurses For Canada pursuant to the *Companies' Creditors Arrangement Act* (Canada) dated October 5, 2016 (as amended, restated, modified and/or supplemented from time to time, the "Plan"), the undersigned hereby elects to be treated as a Convenience Class Creditor and thereby receive the amount of \$5,000 in full and final satisfaction of the Claim of the undersigned, and hereby acknowledges that the undersigned shall be deemed to vote its Eligible Voting Claim in the full amount of that Eligible Voting Claim in favour of the Plan at the Meeting.

All capitalized terms used herein and not otherwise defined have the meanings given to them in the Plan.

Dated this _____ day of _____, 2016.

Print Name of Creditor

Print name and title of the authorized signing officer of the corporation, partnership or trust, if applicable signing this distribution election form

Signature of Creditor or, if the Creditor is a corporation, partnership or trust, signature of an authorized signing officer of the corporation, partnership or trust

Telephone number of Creditor or authorized signing officer

Mailing Address of Creditor

E-mail address of Creditor

Print Name of Witness

Signature of Witness

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C.
1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
VICTORIAN ORDER OF NURSES FOR CANADA ET AL.

Court File No: CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**MEETING ORDER
(VICTORIAN ORDER OF NURSES FOR CANADA)**

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

Matthew Halpin LSUC#26208F
Tel: 613.780.8654
Email: matthew.halpin@nortonrosefulbright.com

Evan Cobb LSUC #55787N
Tel: 416.216.1929
Fax: 416.216.3930
Email: evan.cobb@nortonrosefulbright.com

Lawyers for Victorian Order of Nurses for Canada

APPENDIX B

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR
CANADA, VICTORIAN ORDER OF NURSES FOR CANADA –
EASTERN REGION AND VICTORIAN ORDER OF NURSES FOR
CANADA –WESTERN REGION

**PLAN OF COMPROMISE OR ARRANGEMENT
PURSUANT TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT*
OF VICTORIAN ORDER OF NURSES FOR CANADA**

OCTOBER 5, 2016

WHEREAS Victorian Order Of Nurses For Canada ("**VON Canada**") is insolvent and obtained protection under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), pursuant to an order of the Honourable Justice Penny dated November 25, 2015, as amended (the "**Initial Order**"). The Initial Order appointed Collins Barrow Toronto Limited as the Monitor of, among others, VON Canada;

AND WHEREAS the other Applicants in these proceedings under the CCAA are Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**");

AND WHEREAS the operations of VON East and VON West are now entirely shut down and the operations of VON Canada continue at this time;

AND WHEREAS pursuant to the order of the Honourable Justice Penny dated October 5, 2016, VON Canada was authorized to file this plan of compromise or arrangement;

AND WHEREAS VON Canada hereby proposes and presents this plan of compromise or arrangement for the purpose of distributing the cash on hand that is not needed for ongoing working capital purposes of VON Canada to VON Canada's creditors under and pursuant to the CCAA.

ARTICLE 1

INTERPRETATION

Section 1.1 Definitions

In this Plan, unless otherwise stated or unless the subject matter or context otherwise requires, the following terms shall have the following meanings:

“Administration Charge” has the meaning given to it in the Initial Order;

“Business Day” means a day, other than Saturday, Sunday, on which banks are generally open for business in Toronto, Canada;

“BIA” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;

“CCAA Proceedings” means the proceedings under the CCAA commenced by VON Canada, VON East and VON West on November 25, 2015;

“Chief Restructuring Officer” means March Advisory Services Inc., in its capacity as Chief Restructuring Officer of VON Canada;

“Claim” means:

- a) any right of claim of any Person against VON Canada, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind of VON Canada, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known, or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts existing on or prior to the Filing Date; and
- b) any right of claim of any Person against VON Canada in connection with any indebtedness, liability or obligation of any kind whatsoever owed by VON Canada to such Person arising out of the restructuring, termination, repudiation, or disclaimer or breach of any lease, contract, employment agreement or other agreement or obligation after the Filing Date,

in each case, other than an Excluded Claim.

“Claims Procedure Order” means the Stay Extension and Claims Procedure Order of the Honourable Mr. Justice Penny, dated February 24, 2016 in these proceedings;

“Convenience Class Claims” means: (a) Unsecured Proven Claims of a Creditor that total less than or equal to \$5,000 in aggregate; and (b) Unsecured Proven Claims of a Creditor that total more than \$5,000 in aggregate and for which such Creditor has validly elected to value at \$5,000 for purposes of the Plan by filing a Convenience Class Claim Election by the Voting Deadline.

“Convenience Class Creditor” means a Creditor having a Convenience Class Claim.

“Convenience Class Claim Election” means an election, in accordance with the Meeting Order, pursuant to which a Creditor with one or more Unsecured Proven Claims that total in excess of \$5,000 in aggregate has elected by the Voting Deadline to receive only \$5,000 and is thereby deemed to vote in favour of the Plan in respect of such Unsecured Proven Claims in the amount of such Unsecured Proven

Claims as accepted in accordance with the Claims Procedure Order and to receive no other entitlements under the Plan.

"Court" means the Ontario Superior Court of Justice, Commercial List;

"Creditor" means any Person holding a Claim;

"Creditors' Meeting" means the meeting of Creditors holding Voting Claims called for the purpose of considering and voting in respect of this Plan pursuant to the CCAA and the terms of the Meeting Order on the Creditors' Meeting Date;

"Creditors' Meeting Date" means November 3, 2016, subject to any adjournment or postponement of the Creditors' Meeting in accordance with this Plan, the Meeting Order or further order of the Court;

"Crown Claims" means any Claim of the Crown, for all amounts that were outstanding at the Filing Date and are of a kind that could be subject to a demand under:

- a) subsection 224(1.2) of the ITA;
- b) any provision of the Canada Pension Plan or of the Employment Insurance Act that refers to subsection 224(1.2) of the ITA and provides for the collection of a contribution, as defined in the Canada Pension Plan, or an employee's premium, or employer's premium, as defined in the Employment Insurance Act, or a premium under Part VII.1 of that Act, and of any related interest, penalties or other amounts;
- c) any provision of provincial legislation that has a similar purpose to subsection 224(1.2) of the ITA, or that refers to that subsection, to the extent that it provides for the collection of a sum, and of any related interest, penalties or other amounts, where the sum:
 - i. has been withheld or deducted by a person from a payment to another person and is in respect of a tax similar in nature to the income tax imposed on individuals under the ITA; or
 - ii. is of the same nature as a contribution under the Canada Pension Plan if the province is a "province providing a comprehensive pension plan" as defined in subsection 3(1) of the Canada Pension Plan and the provincial legislation establishes a "provincial pension plan" as defined in that subsection.

"Director and Officer Claim" means any right of any Person against the Directors or Officers of VON Canada for which the Directors or Officers of VON Canada are by law liable to pay in their capacity as Directors or Officers or in any other capacity, in each case based in whole or in part on facts existing on or prior to the Filing Date;

"Directors" means the directors and former directors of VON Canada or any Person deemed to be a director or former director of VON Canada by any law, and "Director" means any one of them;

"Disputed Claim" means any unsecured Claim of a Creditor which has not been finally determined in accordance with the Claims Procedure Order by the Creditors' Meeting Date;

"Distribution Date" means a date not more than 45 days after the Implementation Date or such other date specified in the Sanction Order;

"Distribution Pool" means all cash and cash equivalents legally and beneficially owned by VON Canada as of the Implementation Date after payment in full of all Secured Proven Claims, claims secured by the Charges (as defined in the Initial Order) (and the delivery of a cash reserve to be held by the Monitor in

respect of such claims), Crown Claims and Employee Priority Claims and after deducting the Working Capital Reserve and the amounts payable on account of Convenience Class Claims;

"Employee Priority Claims" means the following claims of VON Canada's employees and former employees:

- a) claims equal to the amounts that such employees and former employees would have been qualified to receive under paragraph 136(l)(d) of the BIA if VON Canada had become bankrupt on the Filing Date; and
- b) claims for wages, salaries, commissions or compensation for services rendered by VON Canada's employees and former employees after the Filing Date and on or before the date of the Sanction Order, together with, in the case of travelling salespersons, disbursements properly incurred by them in and about VON Canada's business during the same period.

"Excluded Claim" means: (i) claims secured by any of the Charges (as defined in the Initial Order); (ii) any claim enumerated in subsections 5.1(2) and 19(2) of the CCAA, (iii) any claim of The Bank of Nova Scotia; (iv) any claim by a Director or Officer for indemnification related to a Director and Officer Claim; (v) any claims for ordinary course normal contributions due from VON Canada to match the contributions of members that are made under clause 5.2.1(a), (b), (c) and (d) of the VON Canada Pension Plan; and (vi) any Employee Priority Claims or Crown Claims.

"Filing Date" means November 25, 2015;

"Implementation Date" means December 30, 2016, or such other date as VON Canada may determine in consultation with the Monitor, which date shall not be later than January 13, 2017;

"ITA" means the *Income Tax Act* (Canada), R.S.C. 1985, c. 1 (5th Supp.);

"Meeting Order" means the order of the Court dated October 5, 2016, which, among other things, provided for the calling of the Creditors' Meeting;

"Monitor" means Collins Barrow Toronto Limited in its capacity as the Court-appointed Monitor of VON Canada;

"Officers" means the officers and former officers of VON Canada or any Person deemed to be an officer or former officer of VON Canada by any law and, solely for the purposes of this Plan, shall include the Chief Restructuring Officer, and "Officer" means any one of them;

"Order" means any order, directive, judgment, decision, ruling or award issued by the Court in the CCAA Proceeding;

"Plan" means this plan of compromise or arrangement filed with the Court pursuant to the CCAA, as this Plan may be amended, varied or supplemented from time to time in accordance with Article 7 hereof;

"Person" means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, trade union, employee or other association and any federal, provincial, state or municipal government or similar entity, howsoever designated or constituted;

"Proof of Claim" means the form completed and filed by a Creditor setting forth its purported Claim which is substantially in the form attached to the Claims Procedure Order;

"Property" means all of VON Canada's assets, undertakings and properties of every nature and kind whatsoever and wherever situate, including all proceeds thereof;

"Proven Claim" means the amount of the Claim of a Creditor as determined in accordance with the Claims Procedure Order;

"Required Majority" means the affirmative vote of a majority in number of the Creditors having Voting Claims and voting on this Plan (in person or by proxy) at the Creditors' Meeting representing not less than 66 2/3% in value of the Voting Claims of the Creditors voting (in person or by proxy) at the Creditors' Meeting or were deemed to vote on this Plan in accordance with its terms or the Meeting Order;

"Sanction Order" means an order of the Court, among other things, approving and sanctioning this Plan;

"Secured Proven Claim" means any Claim or portion thereof, as finally determined in accordance with the Claims Procedure Order, which has the benefit of a valid and enforceable security interest in, mortgage or charge over, lien against or other similar interest in the Property, but only to the extent of the realizable value of the property subject to such security;

"Taxing Authorities" means any one of Her Majesty the Queen, Her Majesty the Queen in right of Canada, Her Majesty the Queen in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of Canada and each and every province or territory of Canada and any political subdivision thereof and any Canadian or non-Canadian (including U.S.) government, regulatory authority, government department, agency, commission, bureau, minister, court, tribunal or body or regulation making entity exercising taxing authority or power, and **"Taxing Authority"** means any one of the Taxing Authorities;

"Unresolved Claim" means any Claim of a Creditor which has not been finally determined for distribution purposes in accordance with the Claims Procedure Order by the Implementation Date;

"Unsecured Proven Claim" means the unsecured portion of a Creditor's Proven Claim as determined in accordance with the Claims Procedure Order;

"Voting Claim" means the amount of a Creditor's Unsecured Proven Claim or the amount of a Creditor's Disputed Claim which has been accepted by the Monitor for the purpose of voting at the Creditors' Meeting in accordance with the Meeting Order;

"Voting Deadline" means 10:00 a.m. (Toronto time) on the Business Day before the date of the Creditors' Meeting; and

"Working Capital Reserve" means \$250,000.

Section 1.2 Interpretation

For purposes of this Plan:

- (a) all references to currency and to "\$" are to Canadian Dollars, unless otherwise specified;
- (b) the division of this Plan into Articles and Sections are for convenience of reference only and do not affect the construction or interpretation of this Plan, nor are the descriptive headings of Articles and Sections intended as complete or accurate descriptions of the content thereof;
- (c) references to the singular in the Plan shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender;
- (d) unless otherwise specified, all references to time in this Plan mean local time in Toronto, Canada and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day;

- (e) unless otherwise specified, a time period within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next Business Day if the last day of the period is not a Business Day;
- (f) the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive; and
- (g) Whenever any payment to be made or action to be taken under this Plan is required to be made or to be taken on a day other than a Business Day, such payment shall be made or action taken on the next succeeding Business Day.

ARTICLE 2

PURPOSE AND EFFECT OF THE PLAN

Section 2.1 Purpose of this Plan

The purpose of this Plan is to distribute the Distribution Pool to VON Canada's Creditors with Unsecured Proven Claims and provide for the compromise and settlement of all Claims against VON Canada.

Section 2.2 Effect of this Plan

On the Implementation Date, all Claims against VON Canada will be deemed to be compromised and settled and shall be fully released and discharged, excepting only the obligations to make distributions in respect of such Claims, which compromise shall be final and binding on VON Canada and all Persons affected by this Plan.

ARTICLE 3

CLASSIFICATION OF CREDITORS

Section 3.1 Class of Creditors

For the purpose of voting on this Plan the Creditors with Voting Claims shall constitute a single class, the Affected Creditors Class.

Section 3.2 Claims

Creditors shall prove their Claims, vote (in the case of Voting Claims) in respect of this Plan, and receive the distributions provided for hereunder pursuant to the Claims Procedure Order, the Meeting Order and this Plan.

ARTICLE 4

CREDITORS' MEETING

Section 4.1 Creditors' Meeting

The Creditors' Meeting shall be held in accordance with this Plan, the Meeting Order and any further order of the Court which may be made from time to time. The only Persons entitled to attend the Creditors' Meeting are VON Canada, the Monitor and its legal counsel; those Persons, including the

holders of proxies, entitled to vote at the Creditors' Meeting, the directors and officers of VON Canada, the Chief Restructuring Officer, and their respective legal counsel and advisors. Any other Person may be admitted on invitation of the chair of the Creditors' Meeting.

Section 4.2 Voting by Creditors

VON Canada will seek approval of this Plan by the affirmative vote of the Required Majority. Except for any resolution to be voted on at the Creditors' Meeting to approve this Plan, which will be decided by the Required Majority by ballot, every question submitted to a vote at the Creditors' Meeting will be decided by a majority in value of the Voting Claims, unless the Monitor decides, in its sole discretion, that any such question submitted to a vote at the Creditors' Meeting will be decided by the majority of votes given on a show of hands.

The result of any vote at the Creditors' Meeting will be binding on all Persons affected by this Plan, whether or not any such Person is present at the Creditors' Meeting.

Convenience Class Creditors shall be deemed to vote in favour of the Plan.

Section 4.3 Claims for Voting Purposes

Each Creditor with a Voting Claim shall be entitled to one vote, which vote shall have the value of such Creditor's Voting Claim. The amount of a Creditor's Disputed Claim which has not been accepted by the Monitor as a Voting Claim may be voted at the Creditors' Meeting, but shall be recorded and tabulated by the Monitor separately at the amount of the Disputed Claim. The amount of the Voting Claim of any Creditor holding a Disputed Claim as accepted by the Monitor for the purpose of voting only shall be without prejudice to the rights of VON Canada, the Monitor and such Creditor with respect to the final determination of the Creditor's Claim for distribution purposes.

Section 4.4 Claims Bar Date

If any Person asserting a Claim has failed to file a Proof of Claim in accordance with the Claims Procedure Order prior to the Claims Bar Date (as defined in the Claims Procedure Order) or such later date as was agreed to in writing by the Monitor or extended by further order of the Court, that Person shall not be permitted to vote at the Creditors' Meeting and shall not receive any distribution under this Plan.

Section 4.5 Chair

An officer of the Monitor, or an individual designated by him or her, shall preside as the chair of the Creditors' Meeting and shall decide all matters relating to procedure at the Creditors' Meeting not otherwise set out in the Meeting Order.

ARTICLE 5

DISTRIBUTIONS UNDER THE PLAN

Section 5.1 Distributions on Account of Secured Proven Claims

If this Plan is implemented, then on the Distribution Date, each Creditor holding a Secured Proven Claim shall receive a distribution equal to the full amount of the Creditor's Secured Proven Claim.

Section 5.2 Distributions on Account of Unsecured Proven Claims

If this Plan is implemented, then on the Distribution Date, each Creditor holding an Unsecured Proven Claim will receive a distribution of a portion of the Distribution Pool equal to the proportion that such

Creditor's Unsecured Proven Claim represents as a percentage of all Unsecured Proven Claims, up to the maximum amount of such Creditor's Unsecured Proven Claim. Such distributions shall be delivered by cheque sent by pre-paid ordinary mail by VON Canada to the address set out in such Creditor's proof of claim. Notwithstanding the foregoing, distributions to Convenience Class Creditors shall be made solely in accordance with Section 5.5 below.

Section 5.3 Interest on Claims

Interest will not accrue or be paid on Unsecured Proven Claims after or in respect of the period following the Filing Date and no holder of an Unsecured Proven Claim will be entitled to any interest in respect of such Unsecured Proven Claim accruing on or after or in respect of the period following the Filing Date.

Section 5.4 Certain Crown Claims and Employee Claims

Within six (6) months after the date of the Sanction Order, VON Canada will pay in full all Crown Claims owed by VON Canada, if any.

At or prior to implementation of this Plan, VON Canada will pay in full all Employee Priority Claims owed by VON Canada, if any.

Section 5.5 Convenience Class Claims

On the Distribution Date, each Creditor that is a Convenience Class Creditor shall receive a distribution in the amount of its Convenience Class Claim by cheque sent by pre-paid ordinary mail to the address set out in such Convenience Class Creditor's proof of claim and shall not be entitled to receive any further distribution under the Plan.

Section 5.6 Currency

For voting purposes, a Claim shall be denominated in Canadian dollars. Any Claim denominated in a currency other than Canadian dollars shall be converted to Canadian dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Filing Date.

Claims originally denominated in a foreign currency will be distributed to those creditors in Canadian dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Implementation Date.

Section 5.7 Withholding and Reporting Requirements

VON Canada shall be entitled to deduct and withhold from any distribution, payment or consideration otherwise payable to any Creditor or to any Person on behalf of any Creditor such amounts (a "Withholding Obligation") (i) as VON Canada is required to deduct and withhold with respect to such payment under the ITA or any provision of federal, provincial, territorial, state, local or foreign tax law, in each case, as amended, or (ii) on account of payments previously made to Creditors under the Wage Earner Protection Program.

To the extent that amounts are so withheld or deducted and paid over to the applicable Taxing Authority, such withheld or deducted amounts shall be treated for all purposes of the Plan as having been paid to such Person as the remainder of the payment in respect of which such withholding and deductions were made. For greater certainty, no distribution, payment or other consideration shall be made to or on behalf of a holder of a Proven Claim pursuant to the Plan unless and until such holder has made arrangements satisfactory to VON Canada for the payment and satisfaction of any Withholding Obligations imposed on VON Canada by any Taxing Authority.

Section 5.8 Uncashed Cheques

If a distribution cheque mailed by VON Canada to a Creditor is not deposited within six (6) months of its mailing or is returned to VON Canada and the Creditor entitled to such distribution cannot be found by VON Canada after reasonable efforts to locate such Creditor have been made, the cheque payable to such Creditor shall be cancelled and the funds represented by all such cancelled cheques shall, if in excess of \$5,000 in aggregate be reallocated to the Distribution Pool for distribution to creditors with Unsecured Proven Claims other than Convenience Class Claims or, if less than or equal to \$5,000 in aggregate, shall be retained by VON Canada free and clear of any claims; provided, however, that VON Canada shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.8 to any Creditor where such distribution would be less than \$50 (the "**Minimum Distribution Threshold**"). Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON Canada free and clear of any claims.

Section 5.9 No Distribution Pending Allowance

Notwithstanding any other provision of the Plan, no payments or distributions shall be made with respect to all or any portion of an Unresolved Claim unless and to the extent all or a portion of the Unresolved Claim has become a Proven Claim for distribution purposes.

On the Implementation Date, VON Canada will pay from the Distribution Pool to the Monitor an amount equal to the aggregate amount of all distributions that Creditors with Unresolved Claims would otherwise have received pursuant to this Plan had their Unresolved Claims been Proven Claims for distribution purposes on the Distribution Date. The Monitor will establish a reserve for Unresolved Claims, if any, from the Distribution Pool (the "**Unresolved Claims Reserve**"). The Monitor shall continue to hold the Unresolved Claims Reserve for the benefit of each Creditor holding an Unresolved Claim until such Claim becomes a Proven Claim for distribution purposes (at which point the Monitor shall make a distribution in respect of such Proven Claim) or is ultimately disallowed.

If an Unresolved Claim is ultimately determined to not be a valid Claim in whole or in part in accordance with the Claims Procedure Order after the Implementation Date, any portion of the Unresolved Claims Reserve in respect of such Unresolved Claim shall be reallocated to the Distribution Pool and, if upon resolution of all Unresolved Claims, the Distribution Pool has a balance in excess of \$5,000, the funds in the Distribution Pool shall be paid out to creditors with Unsecured Proven Claims other than Convenience Class Claims in accordance with this Plan or, if the funds in the Distribution Pool are less than or equal to \$5,000, the funds remaining in the Distribution Pool shall be retained by VON Canada free and clear of any claims; provided, however, that VON Canada shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.9 to any Creditor where such distribution would be less than the Minimum Distribution Threshold. Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON Canada free and clear of any claims.

Section 5.10 Unapplied Portion Of Reserve For Amounts Secured By Charges

A cash reserve in an amount not to exceed \$50,000 shall be paid over to the Monitor on the Implementation Date to pay any claims that may become payable for amounts secured by the Charges. If it is determined that the amounts held by the Monitor as a reserve for claims secured by the Charges is no longer required, such amounts shall be reallocated to the Distribution Pool and, if the funds in the Distribution Pool are less than or equal to \$5,000, the funds remaining in the Distribution Pool shall be retained by VON Canada free and clear of any claims; provided, however, that VON Canada shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.10 to any Creditor where such distribution would be less than the Minimum Distribution Threshold. Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that

does not meet or exceed the Minimum Distribution Threshold shall be retained by VON Canada free and clear of any claims.

Section 5.11 Employee Claims

If a former employee of VON Canada has received payment from the Wage Earner Protection Program on account of amounts owing to such former employee by VON Canada, such former employee's recovery under this Plan, whether as a Convenience Class Creditor or otherwise, will be adjusted so that such former employee's claim for distribution purposes excludes the amount received from the Wage Earner Protection Program by such former employee on account of amounts owing to such former employee by VON Canada.

ARTICLE 6

COURT SANCTION, CONDITIONS PRECEDENT AND IMPLEMENTATION

Section 6.1 Conditions Precedent

The implementation of this Plan is subject to the following conditions precedent which are in favour of VON Canada:

- (a) This Plan has been approved by the Required Majority at the Creditors' Meeting;
- (b) The Sanction Order has been issued and entered; and
- (c) Unless such condition is waived by VON Canada in consultation with the Monitor, all applicable appeal periods in respect of the Sanction Order have expired and any appeals therefrom have been finally disposed of by the applicable appellate tribunal.

Section 6.2 Effect of Sanction Order

In addition to approving and sanctioning this Plan, the Sanction Order shall, among other things:

- (a) Declare that: (i) the Plan has been approved by the Required Majority in conformity with the CCAA; (ii) VON Canada and the Monitor have complied with the provisions of the CCAA and the Orders of the Court made in these proceedings in all respects; (iii) the Court is satisfied that VON Canada and the Monitor have not done or purported to do anything that is not authorized by the CCAA; and (iv) the Plan and the transactions contemplated thereby are fair and reasonable;
- (b) Authorize the Monitor and VON Canada to perform their functions and fulfill their obligations under the Plan to facilitate the implementation of the Plan;
- (c) Effective on the Implementation Date, permanently stay all Claims and declare that the compromises effected hereby are approved, binding and effective as herein set out upon all Creditors and other Persons affected by this Plan;
- (d) Confirm the releases provided for in Article 8 hereof;
- (e) Declare that in carrying out the terms of the Meeting Order, the Sanction Order and this Plan, (i) the Monitor shall benefit from the protections given to it by the CCAA, the Initial Order, and any other Order in the CCAA Proceedings, and as an officer of the Court, including the stay of

proceedings in its favour; and (ii) the Monitor shall incur no liability or obligation as a result of carrying out the provisions of the Sanction Order and this Plan.

- (f) Effective on the Implementation Date, compromise, discharge and release VON Canada from any and all Claims of any nature in accordance with the Plan, and declare that the ability of any Person to proceed against VON Canada in respect of or relating to any Claims shall be forever discharged and restrained, subject only to the right of the Creditor to receive distributions pursuant to the Plan in respect of its Proven Claims; and
- (g) Declare that upon completion by VON Canada and the Monitor of their duties pursuant to the CCAA and the Orders granted in these proceedings under the CCAA, including without limitation, the Monitor's duties in respect of the Claims Procedure Order and the Plan, the Monitor may file with the Court a certificate stating that all of its duties in respect of VON Canada pursuant to the CCAA and the Orders have been completed and thereupon these CCAA proceedings shall be terminated in respect of VON Canada.

Section 6.3 Monitor's Certificate

Upon receipt by the Monitor of written confirmation from VON Canada (on which the Monitor shall be entitled to rely without further investigation or verification) that all distributions under the Plan have been issued and all the conditions precedent under the Plan have been satisfied, the Monitor shall file a certificate with the Court stating that the conditions precedent set out in Section 6.1 hereof have been satisfied and that the Plan has been implemented.

ARTICLE 7

PLAN AMENDMENTS

Section 7.1 Plan Amendments

VON Canada may amend, modify and/or supplement this Plan at any time and from time to time prior to the Creditors' Meeting, provided that all such amendments, modifications and supplements are disclosed and made available at the Creditors' Meeting in the manner required in the Meeting Order.

VON Canada may amend, modify and/or supplement this Plan at any time and from time to time after the Creditors' Meeting but before the Sanction Order is issued, provided that all such amendments, modifications and supplements are approved by the Court on notice to the Creditors affected thereby in the manner required in the Meeting Order.

VON Canada may amend, modify and/or supplement this Plan at any time and from time to time after issuance of the Sanction Order, provided that all such amendments, modifications and supplements are, in the opinion of the Monitor or the Court, of an administrative nature required to better give effect to the implementation of this Plan or the Sanction Order and are not adverse to the financial or economic interests of the Creditors generally.

Any amended, modified and/or supplementary plan or plans of compromise or arrangement shall for all purposes be and be deemed to be a part of and incorporated into this Plan.

ARTICLE 8

RELEASES

- (a) On the Implementation Date, the following shall be fully, finally, irrevocably and forever compromised, released, discharged, cancelled and barred:

- i. all Claims, whether or not filed in accordance with the Claims Procedure Order;
- ii. all Director and Officer Claims, whether or not filed in accordance with the Claims Procedure Order;
- iii. any and all demands, claims, actions, causes of action, counterclaims, suits, debts, covenants, damages, judgments, executions, liens and other recoveries on account of any indebtedness, liability, obligation, demand or cause of action of whatever nature that any Person (including any Person who may claim contribution or indemnification against or from them) may be entitled to assert, against VON Canada, the Monitor, the Chief Restructuring Officer and each of their respective financial advisors, legal counsel, agents, directors, officers, partners, employees or representatives whether known or unknown, matured or unmatured, direct, indirect or derivative, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Implementation Date that are in any way relating to, arising out of or in connection with (i) the restructuring, disclaimer, rescission, breach or termination of any contract, lease, agreement or other arrangement, whether written or oral; (ii) this Plan; and (iii) these CCAA proceedings; provided that nothing herein shall waive, release, discharge, cancel or bar any right to enforce the obligations under this Plan, VON Canada from or in respect of any Excluded Claim, or any person from any claim that is not permitted to be released pursuant to section 19(2) of the CCAA or section 5.1(2) of the CCAA.

(collectively, the "**Released Claims**").

(b) All Persons (regardless of whether or not such Persons are Creditors) are permanently and forever barred, estopped, stayed and enjoined, on and after the Implementation Date, from (i) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits, demands or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) in respect of a Released Claim; (ii) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order in respect of a Released Claim; or (iii) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits or demands, including without limitation, by way of contribution or indemnity or other relief, in common law, or in equity, or for breach of trust or breach of fiduciary duty or under the provisions of any statute or regulation, or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against any Person who makes such a claim or might reasonably be expected to make such a claim, in any manner or forum, against one or more of the parties who is the subject of a Released Claim.

ARTICLE 9

WAIVER OF DEFAULTS

Subject to the performance by VON Canada of its obligations under this Plan, no Person who is a party to any obligations or agreements with VON Canada shall, following the Implementation Date, accelerate, terminate, rescind, refuse to perform or otherwise repudiate its obligations thereunder, or enforce or exercise any right (including any right of set-off, option, dilution or other remedy) or make any demand under or in respect of any such obligation or agreement as against VON Canada, by reason of:

- i. any defaults or events of default arising as a result of the insolvency of VON Canada, VON East or VON West prior to the Implementation Date;
- ii. the fact that VON Canada, VON East or VON West have sought or obtained relief under the CCAA, Section 101 of the *Courts of Justice Act* (Ontario) or under the BIA or that this Plan has been implemented by VON Canada;

- iii. the effect on VON Canada of the completion of any of the transactions contemplated by this Plan;
- iv. any compromises or arrangements effected pursuant to this Plan; or
- v. any other event(s) which occurred on or prior to the Implementation Date which would have entitled any Person to enforce rights and remedies, subject to any express provisions to the contrary in any agreements entered into with VON Canada after the Filing Date.

For greater certainty, nothing in this Article 9 shall waive, compromise or discharge any obligations of VON Canada in respect of any Excluded Claim.

ARTICLE 10

GENERAL

Section 10.1 Termination of the Plan

At any time prior to the Implementation Date, VON Canada may determine not to proceed with this Plan, notwithstanding a prior approval given at the Creditors' Meeting or the obtaining of the Sanction Order.

Section 10.2 Paramountcy

From and after the Implementation Date, any conflict between this Plan and the covenants, warranties, representations, terms, conditions, provisions or obligations, expressed or implied, of any contract, credit document, agreement for sale, by-laws of VON Canada, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Creditors and VON Canada as at the Implementation Date will be deemed to be governed by the terms, conditions and provisions of this Plan and the Sanction Order, which shall take precedence and priority.

Section 10.3 Successors and Assigns

This Plan and any compromise effected by this Plan shall be binding upon and shall enure to the benefit of the heirs, administrators, executors, representatives, successors and assigns of any Person named or referred to in, or affected by, this Plan for all purposes, as of the Implementation Date.

Section 10.4 Consents, Waivers and Agreements

On the Implementation Date, any Person affected by this Plan shall be deemed to have consented and agreed to all of the provisions of this Plan in their entirety. In particular, each Creditor shall be deemed to have executed and delivered to VON Canada and the Monitor all consents, releases, assignments and waivers, statutory or otherwise, required to implement and carry out this Plan in its entirety.

Section 10.5 Responsibilities of the Monitor

The Monitor is acting and will continue to act in all respects in its capacity as Monitor in these CCAA Proceedings, and not in its personal or corporate capacities. The Monitor will not be responsible or liable whatsoever for any obligations of VON Canada. The Monitor will have the powers and protections granted to it by the Plan, the CCAA, the Initial Order, the Sanction Order and any other Order made in the CCAA Proceedings.

Section 10.6 Deeming Provisions

In this Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

Section 10.7 Claims Bar Date

Nothing in this Plan extends or shall be interpreted as extending or amending the Claims Bar Date (as defined in the Claims Procedure Order) or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order.

Section 10.8 Severability of Plan Provisions

If any term or provision of this Plan is held by the Court to be invalid, void or unenforceable, the Court, at the request of VON Canada, will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of this Plan will remain in full force and effect and shall in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

Section 10.9 Notices

Any notice or communication to be delivered hereunder shall be in writing and shall reference this Plan and may, subject as hereinafter provided, be made or given by personal delivery, mail or facsimile addressed to the respective parties as follows:

(a) if to VON Canada:

2315 St. Laurent Blvd., Suite 100
Ottawa, Ontario K1G 4J8

Attention: Jo-Anne Poirier

With copy to:

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4

Attention: Matthew Halpin / Evan Cobb

Email: matthew.halpin@nortonrosefulbright.com / evan.cobb@nortonrosefulbright.com

and to:

Roxanne Anderson

Email: randerson@marchadvisory.ca

(b) if to the Monitor:

Collins Barrow Toronto Limited
11 King Street West
Suite 700

Toronto, Ontario M5H 4C7

Attention: Daniel Weisz / Brenda Wong
Email: dweisz@collinsbarrow.com / bywong@collinsbarrow.com

With a copy to:

Bennett Jones LLP
3400 One First Canadian Place
Toronto, Ontario M5X 1A4

Attention: Mark Laugesen
Email: laugesenm@bennettjones.com

(b) If to a Creditor:

to the last known address or a facsimile number for such Creditor or the address or facsimile number for such Creditor specified in the Proof of Claim filed by such Creditor pursuant to the Claims Procedure Order; or

(c) to such other address as any party may from time to time notify the others in accordance with this section. All such notices and communications which are delivered shall be deemed to have been received on the date of delivery. All such notices and communications which are delivered by facsimile shall be deemed to be received on the date transmitted, if before 5:00 p.m. on a Business Day, and otherwise shall be deemed to be received on the next Business Day following the day upon which such facsimile was sent. Any notice or other communication sent by mail shall be deemed to have been received on the fifth Business Day after the date of mailing. The unintentional failure by VON Canada or the Monitor to give a notice contemplated hereunder shall not invalidate any action taken by any Person pursuant to this Plan.

Section 10.10 Further Assurances

Notwithstanding that the transactions and events set out in this Plan shall be deemed to occur without any additional act or formality other than as set out herein, each of the Persons affected hereby shall make, do and execute or cause to be made, done or executed all such further acts, deeds, agreements, transfers, assurances, instruments, documents or discharges as may be reasonably required by VON Canada or the Monitor in order to better implement this Plan.

Dated at Toronto, Ontario as of the 5th day of October, 2016

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR CANADA ET AL.

Court File No: CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

PLAN OF COMPROMISE OR ARRANGEMENT

(VICTORIAN ORDER OF NURSES FOR CANADA)

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

Matthew Halpin LSUC#26208F
Tel: 613.780.8654
Email: matthew.halpin@nortonrosefulbright.com

Evan Cobb LSUC #55787N
Tel: 416.216.1929
Fax: 416.216.3930

Email: evan.cobb@nortonrosefulbright.com

Lawyers for Victorian Order of Nurses for Canada

APPENDIX C

APPENDIX "C"

VICTORIAN ORDER OF NURSES FOR CANADA
ESTIMATED DISTRIBUTION UNDER THE AMENDED PLAN
\$(000's)

	Notes	High	Low
Scenario 1 - Assumes that no Creditors with Claims over \$5,000 elect to reduce their Claim to \$5,000			
Cash	1	1,870	1,670
Cash Collateral for CCAA Charges	2	854	854
Subtotal		<u>2,724</u>	<u>2,524</u>
Less: Employee Priority Claims	3	42	42
Reserve for Charges	4	50	50
Working Capital Reserve	4	250	250
Net Amount Available		<u>2,382</u>	<u>2,182</u>
Less: Employee Priority Claims (Pre-Filing Date)	5	65	75
Employee Priority Claims (Post-Filing Date)	6	139	162
Convenience Class	7	97	97
Estimated Distribution Pool		<u>2,081</u>	<u>1,848</u>
Total Creditors with Unsecured Proven Claims	8	23,013	23,013
Less: Priority claims (per above)		42	42
Less: Convenience Class Claims		97	97
Total Affected Creditors		<u>22,874</u>	<u>22,874</u>
Estimated distribution to Affected Creditors	9	9.10%	8.08%
Scenario 2 - Assumes that all Creditors with Claims between \$5,000 and \$58,000 elect to reduce their Claim to \$5,000 (Note 10)			
Net Amount Available		2,382	2,182
Less: Employee Priority Claims (Pre-Filing Date)		65	75
Employee Priority Claims (Post-Filing Date)		139	162
Convenience Class Claims		312	312
Estimated Distribution Pool		<u>1,866</u>	<u>1,633</u>
Total creditors with unsecured proven claims		23,013	23,013
Less: Priority claims (per above)		42	42
Less: Claims of Convenience Class Creditors	11	1,058	1,058
Total Affected Creditors		<u>21,913</u>	<u>21,913</u>
Estimated distribution to Affected Creditors		8.52%	7.45%

This schedule has been prepared by the Monitor based on information provided to the Monitor by VON Canada. The Monitor has reviewed the supporting documentation provided by VON Canada for reasonableness; however the Monitor has not audited or otherwise attempted to verify this information for accuracy or completeness.

The Monitor notes that the projected amount for the Distribution Pool is an estimate and that the actual amount of the Distribution Pool and the actual distributions to Affected Creditors may be different from that as set out in this schedule.

Notes

1. VON Canada's cash flow projections updated for actual results to September 24, 2016 estimate a projected cash balance at December 3, 2016 of approximately \$1.87 million. This amount is exclusive of the cash held as collateral for the CCAA charges, and funds which VON Canada has advised are held in trust and are not legally and beneficially owned by VON Canada. The Low amount reflects a contingency provision of \$200,000 that has been deducted from the \$1.87 million.
2. This amount represents the total of funds held in a short term investment as cash collateral for CCAA charges and includes principal plus interest to October 4, 2016. The Plan provides for \$50,000 of this cash collateral to be held as a reserve for the CCAA charges (see Note 4).
3. The quantum of Priority Claims of former employees was identified in the VON Canada claims process.
4. These amounts are provided for in the Amended Plan.
5. S.6.1(5)(a)(i) of the CCAA requires the payment of the S.136 priority claims of current employees as of the Filing Date. VON Canada has provided a schedule showing this liability at \$65,000. The Low amount reflects a provision of \$10,000 for possible additional claims.
6. Under S.6.1(5)(a)(ii) of the CCAA, post-filing amounts owed to current employees re "wages, salaries, commissions or compensation for services" are to be paid out under a CCAA Plan. VON Canada advises that wages are current and that this amount represents vacation pay and other compensation (e.g. time that is "banked" in lieu of payment). According to VON Canada, the balance owed as of October 13, 2016 was \$162,000 and represents the Low amount on the schedule. The High estimate assumes that for certain employees, a portion of this liability would be included as an Employee Priority Claim.
7. The total of Unsecured Proven Claims less than or equal to \$5,000 is \$97,000 as identified in the Claims Process. This amount does not include consideration for creditors who may elect to value their claim at \$5,000 for distribution purposes.
8. Based on the results of the claims procedure process, total pre-filing claims (which includes Priority Claims) and Restructuring Claims are \$23,012,783.
9. This amount is a general estimate. The amount payable to each creditor will depend on a number of factors including VON Canada's cash balance at December 3, 2016 and the number of Affected Creditors which file an election to reduce their claim to \$5,000.
10. For purposes of illustration, this portion of the Schedule sets out the estimated distribution to Affected Creditors on the assumption that all creditors with claims between \$5,000 and \$58,000 elect to reduce their claim to \$5,000 for distribution purposes. The claim amount of \$58,000 reflects the claim amount at which a Creditor would attain a return of 8.6%, which represents the mid-point of the return to creditors if no Creditors elected to reduce their claim to \$5,000 for distribution purposes.
11. This amount represents the (i) claims of creditors having claims below \$5,000 and (ii) the total of the Unsecured Proven Claims of Creditors which are assumed to file an election to reduce their claims to \$5,000.

APPENDIX D

APPENDIX "D"

**VICTORIAN ORDER OF NURSES FOR CANADA
ESTIMATED DISTRIBUTION IN A BANKRUPTCY
November 30, 2016 Liquidation Date
\$(000's)**

	Book Value 31-Jul-16	Projected Book Value 30-Nov-16	High	Low	Notes
Cash	1,983	1,646	1,870	1,670	1
Bequest & Donation Cash In Trust	654	354	0	0	2
Trade & Other receivables (net)	30	30	0	0	3
HST Refund	215	100	67	0	4
Prepaid expenses	165	165	40	0	5
Receivable from related parties	638	441	75	0	6, 7
Endowment and Bequest Investments	590	590	0	0	8
Cash Collateral for CCAA Charges	851	851	715	692	9
Capital Assets (net)	3,377	3,400	50	25	10
	<u>8,503</u>	<u>7,577</u>			
Subtotal			2,817	2,387	
Less: Administration costs			400	525	11
Employee Priority Claims			354	354	12
Deemed trust claim			85	100	13
Pension priority claim			115	125	14
Rent			37	37	15
Net Amount Available			1,826	1,246	
Less: Levy payable on dividend to Creditors			60	53	16
Amount available for unsecured Creditors			<u>1,765</u>	<u>1,193</u>	
Creditors with unsecured proven claims identified in VON claims process			22,971	22,971	17
Add. Unsecured claims			10,626	11,227	18
Total General Creditors			<u>33,597</u>	<u>34,198</u>	
Estimated distribution to unsecured Creditors			5.25%	3.49%	

General: This schedule has been prepared on the assumption that (i) the Creditors or the Court do not approve the Amended Plan of Compromise or Arrangement filed by VON Canada in the VON Canada CCAA Proceedings and (ii) a bankruptcy of VON Canada occurs on December 3, 2016.

This schedule has been prepared by the Monitor based on information provided to the Monitor by VON Canada. The Monitor has reviewed the supporting documentation provided by VON Canada for reasonableness; however the Monitor has not audited or otherwise attempted to verify this information for accuracy or completeness. As discussed in Note 2 to this schedule, the Monitor has not reviewed the trust agreements that relate to the individual bequests and donations.

The Monitor notes that the projected amount available for unsecured Creditors and the actual distributions to unsecured Creditors may be different from that as set out in this schedule.

Notes

1. VON Canada's cash flow projections updated for actual results to September 24, 2016 estimate a projected cash balance at December 3, 2016 of approximately \$1.87 million and is assumed for purposes of this schedule to be the balance as at November 30, 2016. This amount is exclusive of the cash held as collateral for the CCAA charges, and funds which VON Canada has advised are held in trust and are not legally and beneficially owned by VON Canada. The Low amount reflects a contingency provision of \$200,000 that has been deducted from the \$1.87 million.
2. VON Canada has advised that these funds are held pursuant to trust agreements and are held in separate bank accounts. The Monitor has not reviewed the trust agreements that relate to the Individual bequests and donations, but has been provided by VON Canada with copies of bank statements reflecting that these funds are in separate bank accounts. For purposes of this schedule, no realizations from these accounts are projected to be received in a bankruptcy of VON Canada.
3. Trade and other receivables represent VON Canada's projected balance as at December 3, 2016 of \$80k net of an allowance for doubtful accounts of \$50,000 for a net book value of \$30,000. The gross amount of the receivables are comprised mainly of (i) \$60,000 billed to the VON Canada Pension Plan for the cost of VON Canada employees working on pension matters; and (ii) \$17,000 billed to the community corporations. For purposes of this schedule, the receivables are assumed to be uncollectible due to set-off claims that may be made against VON Canada arising from its bankruptcy.
4. A HST refund of \$400,000 for the 6 month period ending September 30, 2016 is forecast to be collected in November 2016 and is included in the projected cash on hand as at November 30, 2016. The refund received for the 6 month period ending March 31, 2016 was \$405,000. The High realization of \$50,000 represents the estimated refund for the two month period October 1 to November 30, 2016 and represents 50% of the estimated HST refund claim for that period. As Canada Revenue Agency may not pay the refund in a bankruptcy, for purposes of this schedule, the HST refund is projected to be \$Nil in the Low scenario.
5. The prepaid expenses consist of:
 - a) \$54,000 for services that will be incurred by November 30, 2016 or December 31, 2016;
 - b) payment of \$64,000 to Accreditation Canada, of which VON Canada has advised only \$40,000 is refundable;
 - c) retainers totaling \$34,000 paid to the Monitor, Chief Restructuring Officer and VON Canada's legal counsel; and
 - d) the last month's rent deposit of \$13,000.

For purposes of this schedule, the Monitor estimates that between \$Nil and \$40,000 would be recovered in a bankruptcy.

6. Receivables due from related parties are comprised of receivables of \$141,000 and \$300,000 due from Victorian Order Of Nurses For Canada- Ontario Branch ("VON Ontario") and Victorian Order Of Nurses For Canada Nova Scotia Branch ("VON Nova Scotia"), respectively.

Based on claims which VON Ontario and VON Nova Scotia may have against VON Canada in the event of a bankruptcy of VON Canada, for purposes of this schedule, the Monitor estimates that there would be no realizations from these entities in a bankruptcy.

7. Intercompany receivables due from Victorian Order Of Nurses For Canada- Eastern Region ("VON East") of \$1.6 million and from Victorian Order Of Nurses For Canada - Western Region ("VON West") of \$4.5 million were written off as uncollectible at the March 31, 2016 year end. VON East and VON West have filed their own separate Plans of Compromise or Arrangement pursuant to the CCAA. Although these balances were written off, these amounts are still owing to VON Canada from VON East and VON West. For purposes of this schedule, the realizations to VON Canada in a bankruptcy from VON East and VON West are estimated to be between \$Nil and \$75,000.
8. The investments are held in separate investment accounts. For the reasons set out in Note 2 above, for purposes of this schedule, no realizations from these accounts are projected to be received in a bankruptcy of VON Canada.

9. The total actual amount of funds held in GICs by VON Canada as cash collateral for CCAA charges is \$854,000 as of October 4, 2016. For purposes of this schedule, amounts of \$139,000 and \$162,000 have been deducted from the \$854,000 to reflect the potential claims that may be made against the CCAA charges.
10. According to VON Canada's non-consolidated financial statements for the year ended March 31, 2016, the book value of capital assets was approximately \$3.65 million consisting of:

	\$(000's)
Furniture, equipment and Fixtures	22
Computer hardware and software	3,420
Leasehold improvements	207
	<u>3,649</u>

Based on information provided to the Monitor by VON Canada, approximately 84% of the book value of the computer hardware and software is in respect of computer software, and the computer hardware includes a server and approximately 156 notebooks and laptops purchased in 2015/2016 prior to March 31, 2016. VON Canada has advised that the notebooks and laptops are in the possession of staff who are in different locations. In a bankruptcy, the server(s) may have to be retained by a trustee for the purpose of storing the electronic books and records of VON Canada and it may be difficult or costly for the trustee to take possession of the notebooks and laptops. For purposes of this report, the Monitor has not sought an appraisal of the capital assets, and has estimated that the realizable value of the capital assets is between \$25,000 and \$50,000.

11. Administration costs are assumed to include the fees and disbursements of the Trustee in Bankruptcy ("Trustee") and its counsel, amounts to be paid to consultants including former employees of VON Canada to assist the Trustee in the administration of the bankruptcy, operating costs to be incurred by the Trustee (other than premises rent), costs of retrieval and storage of VON Canada's books and records, legal fees of the Board of Directors which is covered by the CCAA charges, etc.
12. Priority claims pursuant to S.136(1)(d) of the Bankruptcy and Insolvency Act ("BIA") of former employees were identified at \$42k in the VON Canada claims process. The priority claims of current employees are estimated at \$2,000 x 156 employees for the High and Low estimates.
13. This amount represents employee payroll deductions for one payroll.
14. This represents the estimate for one month's contribution to the VON Canada Pension Plan.
15. This amount represents three months' rent as it is likely that the VON Canada premises under lease would not be disclaimed before three months from the date of bankruptcy.
16. Pursuant to the provisions of the Bankruptcy and Insolvency Act, a levy is payable to the Office of the Superintendent of Bankruptcy on the amounts that are distributed by the Trustee to creditors. The levy is calculated at 5% on the first \$1,000,000 of funds to be distributed; 1.25% on the second \$1,000,000; and 0.25% on any distribution above \$2,000,000.
17. Creditors with unsecured proven claims which were identified in the VON claims process, excluding Priority Claims (employee claims pursuant to S.136(1)(d) of the Bankruptcy & Insolvency Act), as follows:

	\$(000)'s
Total unsecured proven claims	23,013
Less: Priority claims	(42)
Other unsecured proven claims	<u>22,971</u>

18. In the event of a bankruptcy of VON Canada, in addition to the claims identified as part of the VON Canada claims process in the CCAA proceedings, additional claims may arise including (i) VON Canada's proportionate share of the solvency deficiency of the VON Canada Pension Plan, (ii) amounts owing to employees on account of termination and severance pay, (iii) amounts triggered by the termination of contracts, (iv) creditor claims arising after the filing of the CCAA, etc. Based on information initially provided by VON Canada, the additional claims are estimated to be between \$10,626,000 and \$11,227,000, as follows:

	<i>High</i> \$(000's)	<i>Low</i> \$(000's)
VON Canada's proportionate share of the solvency deficit in the VON Canada Pension Plan	1,200	1,200
Current employees for termination and severance pay	5,852	5,852
Contract termination costs	2,890	3,354
Post-filing trade creditors	684	821
Total	10,626	11,227

APPENDIX D

**MINUTES OF THE MEETING OF THE CREDITORS OF
VICTORIAN ORDER OF NURSES FOR CANADA (“VON Canada”)
(the “Meeting”)**

Date: November 3, 2016 at 10:00 a.m.

Place: Norton Rose Fulbright Canada LLP, Royal Bank Plaza, South Tower, 200 Bay Street,
Suite 3800, Toronto, Ontario M5J 2Z4

1. Attendance

The following individuals were in attendance at the meeting:

- Mr. Daniel Weisz, Collins Barrow Toronto Limited (Monitor)
- Ms. Brenda Wong, Collins Barrow Toronto Limited (Monitor)
- Mr. Jeffrey Berger, Collins Barrow Toronto Limited (Monitor)
- Mr. Mark Laugesen, Bennett Jones LLP (Counsel to the Monitor)
- Ms. Roxanne Anderson, March Advisory Services (Chief Restructuring Officer of VON Canada)
- Mr. Evan Cobb, Norton Rose Fulbright Canada LLP (counsel to VON Canada)
- Other persons as set out on the attendance record attached as **Appendix “A”** to these minutes.

All persons present were required to sign the attendance record.

2. Materials tabled at the Meeting

Copies of the following materials were made available to all those in attendance:

- Amended and Restated Plan of Compromise or Arrangement dated November 2, 2016 (the “**Amended Plan**”). A copy of the Amended Plan is attached as **Appendix “B”** to these minutes.
- The Monitor’s Report dated October 18, 2016 on the plan of compromise or arrangement of VON Canada dated October 5, 2016 (the “**Monitor’s Report**”). A copy of the Monitor’s Report is attached as **Appendix “C”** to these minutes.
- The Monitor’s letter to the creditors of VON Canada dated November 2, 2016 informing the creditors of the Amended Plan (the “**Monitor’s Letter**”). A copy of the Monitor’s

Letter is attached as **Appendix "D"** to these minutes.

3. Chair Introductions

Mr. Daniel Weisz of Collins Barrow Toronto Limited, the Court Appointed Monitor (the "**Monitor**") of VON Canada advised those in attendance that he would be acting as the Chair of the Meeting (the "**Chair**"), as authorized by the Meeting Order made by the Ontario Superior Court Order of Justice on October 5, 2016.

The Chair introduced Ms. Wong, Mr. Berger, Mr. Laugesen, Ms. Anderson and Mr. Cobb, and informed the Meeting that Mr. Berger would act as the Secretary of the Meeting and that Ms. Wong would act as the Scrutineer.

4. Calling to Order

The Chair advised those in attendance that:

- the Meeting was not a public meeting and not open to the media;
- only Affected Creditors, the Chief Restructuring Officer of VON Canada, representatives of the Monitor, the directors and officers of VON Canada, holders of valid, signed proxies and their legal advisors, or any other person who is invited by VON Canada or the Chair of the Meeting, are entitled to attend;
- only Affected Creditors or their proxies may vote; and
- anyone who had not yet signed the attendance record ought to do so prior to the start of the meeting.

It was confirmed that everyone in attendance had signed the attendance record.

The Chair called the Meeting to order at 10:08 a.m.

5. Quorum

The Chair confirmed that there was a quorum, being at least one Affected Creditor, present or by proxy.

6. Amended Plan

The Chair advised that the purpose of the Meeting was to review, consider and, if appropriate, vote on the Amended Plan.

The Chair then referred to the Monitor's Report which summarized the key aspects of the Amended Plan in respect of (i) the proposed distributions to Affected Creditors, (ii) the anticipated timing of such distributions taking into account the Monitor's Letter, and (iii) the conditions precedent to the implementation of the Amended Plan.

Specifically, the Chair advised those in attendance that:

- i) as set out in the Monitor's analysis in the Monitor's Report, assuming an estimated Distribution Pool of between \$1,848,000 and \$2,081,000, the Monitor estimated that the distribution, before consideration of amounts employees may have received from the Wage Earner Protection Program, would be:
 - to Convenience Class Creditors of 100% of their Proven Claim;
 - to Affected Creditors who are not Convenience Class Creditors, approximately \$.0745 to \$.091 per dollar of Proven Claim;
- ii) the Distribution Date was to be no later than December 30, 2016;
- iii) the conditions precedent to the Implementation of the Amended Plan are:
 - a. a vote in favour of approving the Amended Plan by the majority of Affected Creditors, representing two-thirds in value of the Affected Creditors' Claims, present and voting in person, by voting letter or by proxy at the Meeting;
 - b. an order sanctioning the Amended Plan must have been issued and entered by the Court (the "**Sanction Order**"); and
 - c. unless waived by VON Canada in consultation with the Monitor, all appeal periods in respect of the Sanction Order must have expired and any appeals having been finally disposed of.

The Chair advised that if the Amended Plan is not approved, as set out in the Monitor's Report, it is the Monitor's view that a bankruptcy of VON Canada could occur. The Chair referred those in attendance to the Monitor's Report and the liquidation analysis attached thereto, wherein it was noted that the Monitor's assessment was that, in the event of a bankruptcy, the amount available for distribution to unsecured creditors would be approximately \$.0349 to \$.0525 per dollar of Proven Claim before consideration of amounts employees may have received from the Wage Earner Protection Program.

7. Questions from the Floor

The Chair invited questions with respect to the Amended Plan or the voting to take place. No questions were asked.

8. Voting on the Amended Plan

The Chair then asked for a motion to permit a vote on the Amended Plan. The proposed resolution to be voted on was:

“The Amended and Restated Plan of Compromise or Arrangement dated November 2, 2016 of Victorian Order Of Nurses For Canada under the *Companies' Creditors Arrangement Act* be and is hereby authorized and approved”.

The motion was moved by Daniel Weisz as proxy for Telus Communications and seconded by Daniel Weisz as proxy for Mercer (Canada) Limited.

The Chair announced the results of the vote, taking into account the above vote and proxies/voting letters provided to the Monitor, as follows:

Affected Creditors:


- Votes IN FAVOUR approving the Amended Plan:
 - 81 votes with a dollar value of \$21,427,923.65
- Votes AGAINST approving the Amended Plan:
 - 5 votes with a dollar value of \$299,267.59
- The votes IN FAVOUR represent 94% in number of total votes cast and 99% of the value of the proven claims of creditors voting on the Amended Plan in person, by proxy/voting letter or pursuant to the Amended Plan in respect of the votes of Convenience Class Creditors.

The Chair advised the Meeting that the result of the vote was that the Amended Plan was approved by the requisite majority of creditors pursuant to the *Companies' Creditors Arrangement Act* representing more than 2/3 in value of the claims voting.


The Chair declared that the Amended Plan had been approved by the Affected Creditors.

9. Termination of Meeting

The Chair asked if there was any further business to be conducted. As there was no further business, the Chair declared the Meeting terminated at 10:17 a.m., and thanked everyone for their attendance.



Chair DANIEL WEISZ

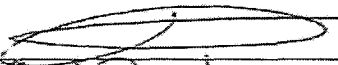
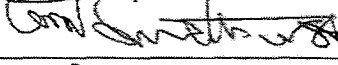

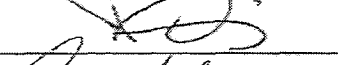
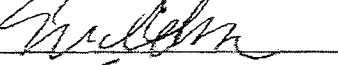




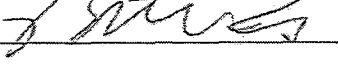


Secretary Jeffrey Berger

A

Court File No. CV-15-11192-00CL

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT PROCEEDING OF
VICTORIAN ORDER OF NURSES FOR CANADA
ATTENDANCE LIST – MEETING OF CREDITORS ON PLAN OF COMPROMISE OR ARRANGEMENT
November 3, 2016**

No.	Signature	NAME (Print)	Representing (Name of creditor)	Proxy Filed
1		Roxanne Anderson	VON-CRO	N/A
2		G.W.W. SMETHURST	VON - CFO	N/A
3		MARK S. LAUGESSEN	COUNSEL TO THE MONITOR	N/A
4		DANIEL WEISZ	COLLINS BARRON TORONTO LIMITED	N/A
5		Evan Cobb	NORTON ROSE FULBRIGHT (COMPANY COUNSEL)	N/A
6		Brenda Wong	Collins Barron Toronto	N/A
7		Jeff Berger	" " "	N/A
8		KEN KRAFT	DENTONS	N/A
9		Vanja Gimic	Dentons	n/a
10		PAUL WATERS	BANK OF NOVA SCOTIA	N/A
11				
12				
13				
14				
15				

APPENDIX “T”

Court File No.: CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT
ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE
ACT*, R.S.O. 1990, c. C-43, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF VICTORIAN ORDER OF NURSES FOR CANADA,
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION, AND
VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION**

Applicants

**REPORT OF THE MONITOR TO THE CREDITORS
ON THE PLAN OF COMPROMISE OR ARRANGEMENT OF
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION**

November 1, 2016

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I. **PURPOSE OF THIS REPORT**

- I. This report (the "**Report**") has been prepared by Collins Barrow Toronto Limited ("**CBTL**") in its capacity as monitor (the "**Monitor**") of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**" and, together with VON Canada and VON East, collectively, the "**Applicants**"), appointed pursuant to section 11.7 of the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**"). This Report has been prepared pursuant to the Orders of the Court dated October 5, 2016 (the "**Meeting Order**" and the "**Claims Procedure Order**"), copies of which are posted on the Monitor's website at www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n.
2. As part of the Motion Record dated September 29, 2016 filed by VON East and VON West to seek a meeting order and claims procedure order for each of VON East and VON West, VON East filed a plan of compromise or arrangement dated October 5, 2016 (the "**Plan**") with the Court. The purpose of VON East's meeting of creditors currently scheduled for November 16, 2016 (the "**Meeting**") will be to consider and vote on the Plan. A copy of the Plan is attached hereto as Appendix "**A**".
3. The purpose of this Report is to provide to Creditors of VON East:
 - a) a summary description of the Plan;
 - b) information to assist them in making their decision of whether to vote, in person or by proxy, in favour or against the resolution to approve the Plan,

which resolution will be tabled at the Meeting called to consider and vote on the Plan; and

c) the Monitor's comments and recommendations with respect to the Plan.

II. EXECUTIVE SUMMARY

4. The purpose of this Report is to provide Creditors with information on the Plan to assist them in their consideration as to whether to vote for, or against, the approval of the Plan.
5. Creditors are advised to read this Report and the Plan in their entirety.
6. If the Plan is approved by the Creditors eligible to vote on the Plan, and if the Plan is also approved by the Court, the estimated distribution to Unsecured Creditors would be between approximately 4.7 cents and 5.59 cents per dollar of Unsecured Proven Claim, including to former employees in respect of Proven Claims (i) which are not eligible as Employee Priority Claims, and (ii) to the extent not previously paid to the former employees pursuant to the Wage Earner Protection Program ("WEPP"). The amount of the actual distribution may be different from the estimated distribution depending, among other things, on the actual cash available in the Distribution Pool and the quantum of Proven Claims determined in accordance with the Claims Procedure Order.
7. In the event the Plan is not approved by the Eligible Voting Creditors or approved by the Court, and if VON East then becomes bankrupt shortly thereafter, the Monitor estimates that the distribution to VON East's Unsecured Creditors would be between approximately 1.67 cents and 3.20 cents per dollar of Unsecured Proven Claim to all general Unsecured Creditors and to employees in respect of

Proven Claims (i) which are not eligible as Employee Priority Claims and (ii) to the extent not previously paid to the former employees pursuant to the WEPP. The amount of the actual distribution may be different from the estimated distribution set out herein.

III. INTRODUCTION

8. By Order of Mr. Justice Penny dated November 25, 2015 (the “**Initial Order**”), CBTL was appointed Monitor of the Applicants pursuant to the provisions of the CCAA.
9. Background information on VON East, including VON East’s financial difficulties, are set out in the Application Record dated November 24, 2015, filed by the Applicants in support of their application for the Initial Order under the CCAA. The Application Record, as well as all of the Monitor’s reports filed with the Court to date (which provide details of the CCAA proceeding), are posted on the Monitor’s website at [www.collinsbarrow.com/en/cbn/current-engagements-toronto /v-o-n](http://www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n).
10. This Report is being provided to all Known Creditors of VON East in connection with the Meeting, the purpose of which is to consider and vote on the Plan.
11. In preparing this Report and making the comments herein, the Monitor has relied upon unaudited and other financial information prepared or provided by the Applicants, discussions with management of the Applicants, the Chief Restructuring Officer of VON Canada (the “**Chief Restructuring Officer**”), the Applicants’ counsel and information from other third-party sources (collectively, the “**Information**”). As the Information included in this Report has been provided

by the Applicants or other parties, the Monitor has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Monitor 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* (the "**CPA Handbook**") and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of the Information.

12. Some of the information referred to in this Report consists of forecasts and projections. Such forecasts and projections are based on estimates and assumptions regarding future events. Accordingly, actual results achieved will or may vary from the projections and the variations may be significant. An examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed. Accordingly, the Monitor expresses no opinion or other form of assurance with respect to the accuracy of any financial projections referred to in this Report, or relied upon by the Monitor in preparing this Report.
13. All dollar amounts identified in this Report are expressed in Canadian dollars, unless otherwise specified.
14. Capitalized terms used in this Report and not otherwise defined herein have the meanings given to them in the Initial Order, the Claims Procedure Order, the Meeting Order or the Plan. Creditors can access these documents, and other

publicly available information, at the Monitor's website at www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n.

IV. SUMMARY OF THE PLAN

15. The following is intended to provide Creditors with a summary of the Plan. **In the event of any inconsistency between this summary and the Plan, the terms of the Plan shall govern.** Creditors are encouraged to read the Plan in its entirety.
16. The purpose of the Plan is to distribute the Distribution Pool to VON East's Creditors with Unsecured Proven Claims and provide for the compromise and settlement of all Claims against VON East and its Directors and Officers.
17. On the Implementation Date of the Plan, all Claims against VON East and its Directors and Officers will be deemed to be compromised and settled and will be fully released and discharged, except only the obligations of VON East to make distributions under the Plan and certain Excluded Claims.
18. For the purposes of voting, the Plan is presented to one class of Creditors ("**Affected Creditors Class**") which includes Creditors with Unsecured Proven Claims and Disputed Claims that have been accepted by the Monitor for the purposes of voting ("**Voting Claim**") at the Meeting. A Creditor who is part of the Affected Creditors Class (an "**Affected Creditor**") will be permitted to vote on the Plan and is entitled to one vote per dollar value of its Voting Claim.
19. For the Plan to be agreed to by the Affected Creditors Class, a majority in number of the Creditors having Voting Claims representing not less than 66 2/3%

in value of the Voting Claims of the Creditors voting in person or by proxy at the Meeting must vote in favour of the Plan (the "**Required Majority**").

20. Payment from the Distribution Pool is to be made to Creditors having Unsecured Proven Claims based on a pro rata share of their Unsecured Proven Claim as a percentage of all Unsecured Proven Claims.
21. If the Plan is implemented, each Creditor holding a Secured Proven Claim will receive a distribution equal to the full amount of the Creditor's Secured Proven Claim.
22. In the case of a Claim by a landlord of VON East in connection with a restructuring, termination, repudiation, or disclaimer or breach of any lease of real property, such Claim will be quantified using the Landlord Formula Amount applied to such lease, being an amount equal to the lesser of:
 - the aggregate of: (1) the rent provided for in the lease for the first year of the lease following the date on which the disclaimer or rescission of the lease became effective; and (2) fifteen percent of the rent for the remainder of the term of the lease after that year; and
 - three years' rent.
23. Claims of Affected Creditors may include a Claim for wages, salaries, compensation (including vacation pay), commissions or disbursements earned or incurred, as applicable, in the six month period preceding the Filing Date (November 25, 2015) that have not been paid. Such Claims (but not Claims for termination pay and severance) are categorized as Employee Priority Claims up to a maximum of \$2,000 per employee.

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24. At or prior to implementation of the Plan, which is scheduled to occur by no later than January 13, 2017 (the "**Implementation Date**"), VON East will pay in full all Employee Priority Claims owed by VON East, if any. The Monitor points out, however, that any Employee Priority Claims payable to former employees of VON East in respect of amounts they have already received pursuant to the WEPP would be paid to the Government of Canada.
25. Within six (6) months after the date of the Sanction Order, VON East will pay in full all Crown Claims owed by VON East, if any.
26. Certain Creditors of VON East will not be affected by the Plan and will not be permitted to vote on or obtain distributions pursuant to the Plan. Those creditors are creditors with claims that arose after November 25, 2015 (excluding creditors with Restructuring Claims) or creditors with Excluded Claims, which are defined as:
- (i) claims secured by any of the Charges (as defined in the Initial Order);
 - (ii) any claim enumerated in CCAA subsections 5.1(2) (being certain claims against directors) and 19(2) (certain types of liabilities excluded pursuant to the CCAA);
 - (iii) any Employee Priority Claims or Crown Claims; and
 - (iv) any claim by a Director or Officer for indemnification related to a Director and Officer Claim.

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27. Implementation of the Plan is subject to (i) the Plan being approved by the Required Majority; (ii) the Sanction Order being issued and entered by the Court; and (iii) unless waived, all applicable appeal periods having expired.
28. On the Implementation Date, the following claims will be forever released:
- all Claims whether or not filed in accordance with the Claims Procedure Order;
 - all Director and Officer Claims whether or not filed in accordance with the Claims Procedure Order; and
 - all claims against VON East, the Monitor or the Chief Restructuring Officer arising on or prior to the Implementation Date relating to (i) the disclaimer, resiliation, etc. of any contract, lease, agreement or other arrangement, (ii) the Plan and (iii) the CCAA Proceedings, excluding any claim that is not permitted to be released pursuant to Section 19(2) or 5.1(2) of the CCAA and excluding (in the case of VON East) any Excluded Claims.
29. The Implementation Date is December 30, 2016 or such other date as VON East may determine in consultation with the Monitor, but will in no event be later than January 13, 2017.
30. The Distribution Pool will be comprised of all cash and cash equivalents legally and beneficially owned by VON East as of the Implementation Date after payment in full of:
- all Secured Proven Claims, Crown Claims and Employee Priority Claims; and
 - claims secured by the Charges (as defined in the Initial Order) as well as a cash reserve of \$5,000 to be held by the Monitor in respect of such claims.

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31. Payment of the Distribution Pool to Affected Creditors is to occur not more than 45 days after the Implementation Date. Amounts paid to Creditors will be net of any (i) required Withholding Obligations and (ii) amounts repayable to the Government of Canada in respect of payments previously made to those Creditors (former employees) under the WEPP.
 32. The Meeting to consider and vote on the Plan is scheduled to take place at 10:00 a.m. on November 16, 2016 at the offices of Norton Rose Fulbright Canada LLP, located at Royal Bank Plaza, South Tower, 200 Bay Street, Suite 3800, Toronto, Ontario, M5J 2Z4 with the Monitor acting as Chair of the Meeting.
 33. If the Plan is approved by the Required Majority, VON East proposes to bring a motion to the Court for an order sanctioning the Plan on November 23, 2016 or as soon thereafter as the matter can be heard.
 34. In accordance with the Meeting Order, notice of the Meeting and the posting of the Meeting Order to the Monitor's website constitute good and sufficient service of notice of the Sanction Hearing upon all Persons who may be entitled to receive such service, and no other form of service or notice need be made on such Persons and no other materials need be served on such persons in respect of the Sanction Hearing unless they have served and filed a Notice of Appearance in the VON East CCAA proceedings.

V. VOTING ON THE PLAN

35. Affected Creditors may vote for or against approval of the Plan by (i) attending the Meeting (see **Paragraphs 56 to 61**), in person or (ii) by proxy.

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36. Enclosed with the mailing sent to Known Creditors of VON East is a Creditor Proxy form which must be completed by any Affected Creditors that wish to have someone else attend in person at the Meeting in their place and vote on their behalf.
 37. Affected Creditors that are corporations that wish to have an employee or other representative of the corporation attend and vote at the Meeting must also complete the Creditor Proxy form to designate an individual as its proxy holder.
 38. Affected Creditors who are individuals who will be attending the Meeting are not required to complete the Creditor Proxy form.
 39. Creditors who do not wish to, or are unable to, attend the Meeting in person can register their vote for or against approval of the Plan by filing a completed proxy with the Monitor.
 40. Completed Creditor Proxy forms must be provided to the Monitor on or before 10:00 a.m. (Toronto time) on November 15, 2016.
 41. The only Creditors who are able to vote at the Meeting are Eligible Voting Creditors which file proxies on or before 10:00 a.m. (Toronto time) on November 15, 2016 or Eligible Voting Creditors who attend at the Meeting.
 42. Affected Creditors who wish to attend the Meeting by telephone can do so by calling 1 866 994 8460 (Passcode: 817894) at 10:00 a.m. on November 16, 2016. No votes are eligible to be cast by phone.

VI. CLAIMS AND THE CLAIMS PROCEDURE

43. Pursuant to the Claims Procedure Order, on October 7, 2016, the Monitor sent a Proof of Claim Document Package to all Known Creditors of VON East, which includes Creditors which may have Restructuring Claims.
44. On October 11, 2016, the Monitor posted on its website a copy of the Proof of Claim Document Package.
45. On October 11, 2016, the Monitor caused to be published in the National Post (national edition), notice of the claims process for Creditors of VON East and VON West.
46. In respect of Known Creditors for which VON East had accrued an amount owing in its records on account of a Pre-Filing Claim ("**Recorded Creditors**"), the Proof of Claim Document Package contained a Claim Notice, setting out the accrued amount owed by VON East as shown in the books and records of VON East. Claim Notices were sent to 167 Recorded Creditors of VON East having Claims totaling \$3,138,988.84. The Proof of Claim Document Package was sent to parties which may have commenced a legal proceeding against VON East or to parties whose lease, agreement, etc. was disclaimed or resiliated by VON East; however, Claim Notices were not sent to such parties.
47. If no Dispute Notice is delivered to the Monitor by a Recorded Creditor in respect of the Claim Notice so that it is received on or before 10:00 a.m. (Toronto time) on the day that is fifteen (15) Business Days after delivery or deemed delivery of the Claim Notice, the amounts and characterization of such amounts as secured, unsecured or priority claims in the Claim Notice shall be deemed to be the

amounts owing by VON East on account of all Pre-Filing Claims of such Creditor, and the characterization of such Pre-Filing Claims as set out in the Claim Notice shall be deemed accurate, unless the amounts and characterization of such Claims are otherwise agreed to in writing by VON East, the relevant Creditor and the Monitor. As of October 31, 2016, Dispute Notices were received by the Monitor from two Recorded Creditors.

48. A number of the Proof of Claim Document Packages have been returned to the Monitor as undelivered. The Monitor has, where possible, attempted to find alternative addresses, fax numbers or e-mail addresses for the addressees and has resent the Proof of Claim Document Packages to the found addresses. The Monitor has responded, and will continue to respond, to creditors' requests, on a case-by-case basis, for an extension to the date by which the Proof of Claim forms, including in respect of Restructuring Claims, have to be filed with the Monitor. The Monitor does not intend to extend such date to beyond November 11, 2016.
49. The Monitor is presently in the process of reviewing the Claims filed by Creditors and, in consultation with VON East, will determine whether any Notices of Revision or Disallowance will be required to be issued.
50. The Monitor will provide additional information on the status of the Pre-Filing Claims in its report to the Court on the results of the vote on the Plan.

VII. WEPPA SUBROGATED CLAIMS AND CLAIMS OF FORMER EMPLOYEES

51. Affected Creditors who were former employees of VON East may have applied for and received a payment under the WEPP in respect of outstanding wages,

vacation pay, termination pay and severance owed to them by VON East (the “**WEPPA Subrogated Claims**”). The Government of Canada, to the full extent of the amount actually paid to former employees of VON East under the WEPPA Subrogated Claims, may be subrogated to any rights that such former employees may have in respect of their Claims against VON East. In addition, any amounts payable to former employees of VON East in respect of amounts they have already received pursuant to the WEPP, would be paid to the Government of Canada to the extent that (i) the Government of Canada has a valid subrogation claim and files such claim in accordance with the Claims Procedure Order, as described below, or (ii) the former employee has agreed to remit to the Government of Canada an amount to the extent of the amount that the former employee would have received pursuant to the WEPP.

52. The Claims Procedure Order requires that the Government of Canada file a Proof of Claim on account of its WEPPA Subrogated Claims. As of the Pre-Filing Claims Bar Date, the Government of Canada has delivered its Proof of Claim in respect of its WEPPA Subrogated Claims for seventy former employees of VON East. The Monitor is currently reviewing this Proof of Claim.
53. To the extent the Government of Canada has filed a WEPPA Subrogated Claim in respect of amounts paid to a former employee pursuant to the WEPP, that employee’s Voting Claim and entitlement to any distribution pursuant to the Plan, will be limited to that portion of its Claim that has not been paid pursuant to the WEPP and does not represent an Employee Priority Claim. In effect, this means that:

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- (i) former employees are entitled to vote and obtain distributions pursuant to the Plan only in respect of the amount of their Claim that is in excess of the WEPPA Subrogated Claim (that is, the amount of the former employee's Claim that exceeds the amount the former employee has to date received under the WEPP); and
 - (ii) the Government of Canada is entitled to vote on and obtain distributions under the Plan to the extent of the entitlement of former employees, up to the maximum amount of the WEPPA Subrogated Claim.
54. With respect to the Government of Canada's WEPPA Subrogated Claim, only the portion of the Government of Canada's WEPPA Subrogated Claim that exceeds the Employee Priority Claim amount will represent a Voting Claim.
55. Based on the WEPP, the Application For The Wage Earner Protection Program that the Monitor believes would have been signed by former employees, and correspondence that the Monitor has received from Service Canada, any amounts payable to the former employees under the Plan will likely (i) first be repaid to the Government of Canada to the extent of amounts paid to that employee under the WEPP; and (ii) the remainder would be paid to the employee.

VIII. MEETING OF CREDITORS AND OUTCOME OF PLAN

Meeting of Creditors and Proxy

56. The Meeting will take place on November 16, 2016 at 10:00 a.m. (Toronto time) at the offices of:

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower,
200 Bay Street, Suite 3800,
Toronto, ON M5J 2Z4

57. Creditors may listen to and present questions at the Meeting by teleconference, but may only vote at the Meeting if attending the meeting in person or by proxy. Affected Creditors who wish to attend by teleconference can do so by calling 1 866 994 8460 (Passcode: 817894) at 10:00 a.m. on November 16, 2016. Affected Creditors can also register their votes on the Plan by submitting their completed proxy forms to the Monitor by no later than 10:00 a.m. on November 15, 2016. No votes are eligible to be cast by phone.
58. An officer of the Monitor, or a person designated by the Monitor, will act as chairperson at the Meeting and is authorized by the Court to decide all matters relating to the procedures at, and the conduct of, the Meeting.
59. Only Affected Creditors or their respective duly appointed proxyholders are entitled to attend the Meeting and vote on the Plan. VON East and its officers, directors, and legal counsel, the Chief Restructuring Officer and the representatives of the Monitor and its legal counsel, are also entitled to attend the Meeting.
60. Alternatively, and as noted above, those Affected Creditors with Unsecured Proven Claims that are unable to, or do not wish to, attend the Meeting in person can complete and provide the Creditor Proxy to the Monitor, in advance of the Meeting.
61. Creditor Proxy forms are attached to the information provided to Affected Creditors together with this Report.

Likely Outcome if Creditors Vote In Favour of the Plan

62. Based on the Information, including the cash flow forecasts prepared by VON East, the Monitor estimates that the Distribution Pool will be between approximately \$175,000 and \$207,000.
63. Assuming a Distribution Pool of between \$175,000 and \$207,000, the Monitor estimates that the distribution to Affected Creditors will be between approximately 4.7 cents to 5.59 cents per dollar of Unsecured Proven Claim. In respect of Claims of former employees of VON East, the Monitor estimates that a portion of the amount payable to a former employee would be paid to the Government of Canada on account of amounts previously paid to the former employee pursuant to the WEPP (to a maximum of approximately \$3,900), with the remainder being paid to the former employee. This estimate is subject to change depending, among other things, on the actual cash available in the Distribution Pool and the quantum of the Creditor Claims.
64. With reference to the Creditor Claims, an amount of approximately \$1,554,000 owed by VON East to VON Canada was written off as uncollectible at the Applicants' March 31, 2016 fiscal year end. The Monitor was advised by VON Canada that VON Canada will not be filing a claim in the VON East CCAA proceedings, and as of the Pre-Filing Claims Bar Date, no claim has been filed by VON Canada against VON East. As a result, the estimated distribution to Creditors has been calculated on the assumption that VON Canada does not have a Claim against VON East.
65. Attached as Appendix "B" to this Report is a schedule, with explanatory notes and assumptions, setting out the above estimated distribution scenario assuming

the Plan is implemented. The Monitor points out that the information set out on the attached schedule is an estimate only, and that the actual distributions to Affected Creditors may be different from that as set out in this Report.

66. If the Affected Creditors agree to the Plan through a vote of the Required Majority, VON East will then make an application to the Court for an order sanctioning and approving the Plan.
67. If the Plan is implemented on the Implementation Date as provided for in the Plan, payments to Creditors pursuant to the Plan are expected to occur on or before February 27, 2017.

Likely Outcome if Creditors Vote Against the Plan

68. If Affected Creditors vote against the Plan, the CCAA proceedings in respect of VON East may be terminated. In that event, a bankruptcy of VON East may occur and any remaining assets of VON East would vest in the trustee in bankruptcy appointed to administer the bankruptcy of VON East ("**Trustee**"). Subject to the rights of the Secured Creditors of VON East, the Trustee would proceed to realize on VON East's assets for the benefit of the bankrupt estate of VON East, and then distribute to VON East's Creditors the realizations from those assets in order of priority, net of the costs incurred by the Trustee.
69. The Monitor's estimate of the distributions that might be available to Creditors assuming a bankruptcy of VON East is based, in part, on information provided by the Applicants including: (i) VON East's projected cash position as of November 30, 2016; (ii) VON East's calculations of amounts owed to former employees and landlords whose leases were disclaimed after the Filing Date; and (iii) the claims of Recorded Creditors. The Monitor reviewed this information

for reasonableness but the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of that information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the CPA Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of that information.

70. Assuming a bankruptcy of VON East on December 2, 2016, the distribution to Creditors is estimated to be:
- a) to former employees, 100% of their Employee Priority Claim up to a maximum of \$2,000 (to the extent not previously paid to the former employees by VON East or pursuant to the WEPP); and
 - b) to all other creditors and employees in respect of proven claims not eligible as Employee Priority Claims, between approximately 1.67 cents to 3.2 cents per dollar of Unsecured Proven Claim. This estimate assumes that VON Canada will file a proof of claim in the amount of approximately \$1,554,000 in the bankruptcy of VON East.
71. Based on the WEPP, the Application For The Wage Earner Protection Program that the Monitor believes would have been signed by former employees, and correspondence that the Monitor has received from Service Canada, any amounts payable to a former employee in a bankruptcy will likely (i) first be repaid to the Government of Canada to the extent of amounts paid to that employee under the WEPP; and (ii) the remainder would be paid to the employee.

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72. Attached as Appendix "C" to this Report is a schedule, with explanatory notes and assumptions, setting out the estimated distribution to Creditors assuming a bankruptcy of VON East on December 2, 2016. The Monitor points out that the information set out on the attached schedule is an estimate and that the actual distribution to Creditors may be different from that as set out in this Report.
73. In the event of the bankruptcy of VON East, it is uncertain when the Trustee would be in a position to make any payments to Creditors from the realizations from VON East's assets.

IX. MONITOR'S RECOMMENDATION

74. As set out above, if the Affected Creditors agree to the Plan through a vote of the Required Majority, the Monitor expects that VON East will make an application to the Court for the Sanction Order and, if the Sanction Order is granted, proceed to implement the Plan.
75. If Affected Creditors vote against the Plan, the CCAA proceedings in respect of VON East may be terminated. The Monitor understands that VON East has not identified any other value maximizing transactions or assets that would enhance the value of VON East for Creditors. Consequently, a bankruptcy of VON East may occur.
76. Based on the Plan and the information provided to the Monitor and contained in this Report, the Monitor is of the view that the Plan would allow the Affected Creditors to maximize and expedite their return from VON East's indebtedness to them as:

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- i) the potential distributions to Affected Creditors pursuant to the Plan are higher and subject to less uncertainty than they would be in the event of the bankruptcy of VON East; and
 - ii) distributions to Affected Creditors pursuant to the Plan are expected to occur on or before February 27, 2017, whereas if the Plan is not approved, the timing of payments to Creditors is uncertain, but in any event is unlikely to occur before February 27, 2017.

77. Accordingly, the Monitor recommends that the Affected Creditors vote in favour of the Plan in order to allow the Affected Creditors to maximize their return on the indebtedness owing to them by VON East.

Dated this 1st day of November, 2016.

COLLINS BARROW TORONTO LIMITED

In its capacity as the Monitor appointed in the CCAA proceedings of
Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada – Eastern Region, and
Victorian Order Of Nurses For Canada – Western Region
and not in its personal capacity



Per: Daniel Weisz, CPA, CA, CIRP, LIT
Senior Vice President

APPENDIX A

Court File No. CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR
CANADA, VICTORIAN ORDER OF NURSES FOR CANADA –
EASTERN REGION AND VICTORIAN ORDER OF NURSES FOR
CANADA –WESTERN REGION

**PLAN OF COMPROMISE OR ARRANGEMENT
PURSUANT TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT*
OF VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION**

OCTOBER 5, 2016

WHEREAS Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") is insolvent and obtained protection under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), pursuant to an order of the Honourable Justice Penny dated November 25, 2015, as amended (the "**Initial Order**"). The Initial Order appointed Collins Barrow Toronto Limited as the Monitor of, among others, VON East;

AND WHEREAS the other Applicants in these proceedings under the CCAA are Victorian Order Of Nurses For Canada ("**VON Canada**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**");

AND WHEREAS the operations of VON East are now entirely shut down;

AND WHEREAS pursuant to the order of the Honourable Justice Penny dated October 5, 2016, VON East was authorized to file this plan of compromise or arrangement;

AND WHEREAS VON East hereby proposes and presents this plan of compromise or arrangement for the purpose of distributing the cash on hand to VON East's creditors under and pursuant to the CCAA.

ARTICLE 1
INTERPRETATION

Section 1.1 Definitions

In this Plan, unless otherwise stated or unless the subject matter or context otherwise requires, the following terms shall have the following meanings:

“Administration Charge” has the meaning given to it in the Initial Order;

“Business Day” means a day, other than Saturday, Sunday, on which banks are generally open for business in Toronto, Canada;

“BIA” means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;

“CCAA Proceedings” means the proceedings under the CCAA commenced by VON Canada, VON East and VON West on November 25, 2015;

“Claim” means:

- a) any right of claim of any Person against VON East, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind of VON East, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known, or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts existing on or prior to the Filing Date; and
- b) any right of claim of any Person against VON East in connection with any indebtedness, liability or obligation of any kind whatsoever owed by VON East to such Person arising out of the restructuring, termination, repudiation, or disclaimer or breach of any lease, contract, employment agreement or other agreement or obligation after the Filing Date,

in each case, other than an Excluded Claim.

In the case of a Claim by a landlord of VON East in connection with a restructuring, termination, repudiation, or disclaimer or breach of any lease, such Claim shall be quantified as the Landlord Formula Amount applicable to such lease.

“Claims Procedure Order” means the Claims Procedure Order of the Honourable Mr. Justice Penny, dated October 5, 2016 in these proceedings;

“Court” means the Ontario Superior Court of Justice, Commercial List;

“Creditor” means any Person holding a Claim;

“Creditors’ Meeting” means the meeting of Creditors holding Voting Claims called for the purpose of considering and voting in respect of this Plan pursuant to the CCAA and the terms of the Meeting Order on the Creditors’ Meeting Date;

“Creditors’ Meeting Date” means November 16, 2016, subject to any adjournment or postponement of the Creditors’ Meeting in accordance with this Plan, the Meeting Order or further order of the Court;

"Crown Claims" means any Claim of the Crown, for all amounts that were outstanding at the Filing Date and are of a kind that could be subject to a demand under:

- a) subsection 224(1.2) of the ITA;
- b) any provision of the Canada Pension Plan or of the Employment Insurance Act that refers to subsection 224(1.2) of the ITA and provides for the collection of a contribution, as defined in the Canada Pension Plan, or an employee's premium, or employer's premium, as defined in the Employment Insurance Act, or a premium under Part VII.1 of that Act, and of any related interest, penalties or other amounts;
- c) any provision of provincial legislation that has a similar purpose to subsection 224(1.2) of the ITA, or that refers to that subsection, to the extent that it provides for the collection of a sum, and of any related interest, penalties or other amounts, where the sum:
 - i. has been withheld or deducted by a person from a payment to another person and is in respect of a tax similar in nature to the income tax imposed on individuals under the ITA; or
 - ii. is of the same nature as a contribution under the Canada Pension Plan if the province is a "province providing a comprehensive pension plan" as defined in subsection 3(1) of the Canada Pension Plan and the provincial legislation establishes a "provincial pension plan" as defined in that subsection.

"Director and Officer Claim" means any right of any Person against the Directors or Officers of VON East for which the Directors or Officers of VON East are by law liable to pay in their capacity as Directors or Officers or in any other capacity, in each case based in whole or in part on facts existing on or prior to the date of the Claims Procedure Order;

"Directors" means the directors and former directors of VON East or any Person deemed to be a director or former director of VON East by any law, and "Director" means any one of them;

"Disputed Claim" means any unsecured Claim of a Creditor which has not been finally determined in accordance with the Claims Procedure Order by the Creditors' Meeting Date;

"Distribution Date" means a date after the Implementation Date to be determined by VON East, which shall in any event be not more than 45 days after the Implementation Date;

"Distribution Pool" means all cash and cash equivalents legally and beneficially owned by VON East as of the Implementation Date after payment in full of all Secured Proven Claims, claims secured by the Charges (as defined in the Initial Order) (or the delivery of a cash reserve to be held by the Monitor in respect of such claims), and Crown Claims and Employee Priority Claims;

"Employee Priority Claims" means the following claims of VON East's employees and former employees:

- a) claims equal to the amounts that such employees and former employees would have been qualified to receive under paragraph 136(l)(d) of the BIA if VON East had become bankrupt on the Filing Date; and
- b) claims for wages, salaries, commissions or compensation for services rendered by VON East's employees and former employees after the Filing Date and on or before the date of the Sanction Order, together with, in the case of travelling salespersons, disbursements properly incurred by them in and about VON East's business during the same period.

"Excluded Claim" means: (i) claims secured by any of the Charges (as defined in the Initial Order); (ii) any claim enumerated in subsections 5.1(2) and 19(2) of the CCAA; (iii) any Employee Priority Claims or Crown Claims; and (iv) any claim by a Director or Officer for indemnification related to a Director and Officer Claim.

"Filing Date" means November 25, 2015;

"Implementation Date" means December 30, 2016, or such other date as VON East may determine in consultation with the Monitor, which date shall not be later than January 13, 2017;

"ITA" means the *Income Tax Act* (Canada), R.S.C. 1985, c. 1 (5th Supp.);

"Landlord Formula Amount" means an amount equal to the lesser of:

- a) the aggregate of:
 - i. the rent provided for in the lease for the first year of the lease following the date on which the disclaimer or resiliation of the lease became effective, and
 - ii. fifteen percent of the rent for the remainder of the term of the lease after that year; and
- b) three years' rent.

"Meeting Order" means the order of the Court dated October 5, 2016, which, among other things, provided for the calling of the Creditors' Meeting;

"Monitor" means Collins Barrow Toronto Limited in its capacity as the Court-appointed Monitor of VON East;

"Officers" means the officers and former officers of VON East or any Person deemed to be an officer or former officer of VON East by any law and "Officer" means any one of them;

"Order" means any order, directive, judgment, decision, ruling or award issued by the Court in the CCAA Proceeding;

"Plan" means this plan of compromise or arrangement filed with the Court pursuant to the CCAA, as this Plan may be amended, varied or supplemented from time to time in accordance with Article 7 hereof;

"Person" means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, trade union, employee or other association and any federal, provincial, state or municipal government or similar entity, howsoever designated or constituted;

"Proof of Claim" means the form completed and filed by a Creditor setting forth its purported Claim which is substantially in the form attached to the Claims Procedure Order;

"Property" means all of VON East's assets, undertakings and properties of every nature and kind whatsoever and wherever situate, including all proceeds thereof;

"Proven Claim" means the amount of the Claim of a Creditor as determined in accordance with the Claims Procedure Order;

"Required Majority" means the affirmative vote of a majority in number of the Creditors having Voting Claims and voting on this Plan (in person or by proxy) at the Creditors' Meeting representing not less than

66 2/3% in value of the Voting Claims of the Creditors voting (in person or by proxy) at the Creditors' Meeting in accordance with the terms of the Meeting Order;

"Sanction Order" means an order of the Court, among other things, approving and sanctioning this Plan;

"Secured Proven Claim" means any Claim or portion thereof, as finally determined in accordance with the Claims Procedure Order, which has the benefit of a valid and enforceable security interest in, mortgage or charge over, lien against or other similar interest in the Property, but only to the extent of the realizable value of the property subject to such security;

"Taxing Authorities" means any one of Her Majesty the Queen, Her Majesty the Queen in right of Canada, Her Majesty the Queen in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of Canada and each and every province or territory of Canada and any political subdivision thereof and any Canadian or non-Canadian (including U.S.) government, regulatory authority, government department, agency, commission, bureau, minister, court, tribunal or body or regulation making entity exercising taxing authority or power, and **"Taxing Authority"** means any one of the Taxing Authorities;

"Unsecured Proven Claim" means the unsecured portion of a Creditor's Proven Claim as determined in accordance with the Claims Procedure Order;

"Unresolved Claim" means any Claim of a Creditor which has not been finally determined for distribution purposes in accordance with the Claims Procedure Order by the Implementation Date;

"Voting Claim" means the amount of a Creditor's Unsecured Proven Claim or the amount of a Creditor's Disputed Claim which has been accepted by the Monitor for the purpose of voting at the Creditors' Meeting in accordance with the Meeting Order;

"Voting Deadline" means 10:00 a.m. (Toronto time) on the Business Day before the date of the Creditors' Meeting; and

Section 1.2 Interpretation

For purposes of this Plan:

- (a) all references to currency and to "\$" are to Canadian Dollars, unless otherwise specified;
- (b) the division of this Plan into Articles and Sections are for convenience of reference only and do not affect the construction or interpretation of this Plan, nor are the descriptive headings of Articles and Sections intended as complete or accurate descriptions of the content thereof;
- (c) references to the singular in the Plan shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender;
- (d) unless otherwise specified, all references to time in this Plan mean local time in Toronto, Canada and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day;
- (e) unless otherwise specified, a time period within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next Business Day if the last day of the period is not a Business Day;
- (f) the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean

"includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive; and

- (g) Whenever any payment to be made or action to be taken under this Plan is required to be made or to be taken on a day other than a Business Day, such payment shall be made or action taken on the next succeeding Business Day.

ARTICLE 2

PURPOSE AND EFFECT OF THE PLAN

Section 2.1 Purpose of this Plan

The purpose of this Plan is to distribute the Distribution Pool to VON East's Creditors with Unsecured Proven Claims and provide for the compromise and settlement of all Claims against VON East.

Section 2.2 Effect of this Plan

On the Implementation Date, all Claims against VON East will be deemed to be compromised and settled and shall be fully released and discharged, excepting only the obligations to make distributions in respect of such Claims, which compromise shall be final and binding on VON East and all Persons affected by this Plan.

ARTICLE 3

CLASSIFICATION OF CREDITORS

Section 3.1 Class of Creditors

For the purpose of voting on this Plan the Creditors with Voting Claims shall constitute a single class, the Affected Creditors Class.

Section 3.2 Claims

Creditors shall prove their Claims, vote (in the case of Voting Claims) in respect of this Plan, and receive the distributions provided for hereunder pursuant to the Claims Procedure Order, the Meeting Order and this Plan.

In the case of a Claim by a landlord of VON East in connection with a restructuring, termination, repudiation, or disclaimer or breach of any lease, such Claim shall be quantified using the Landlord Formula Amount applicable to such lease. The Landlord Formula Amount shall apply notwithstanding the Claim amount set out in a landlord's proof of claim or the methodology used by the landlord to calculate that claim.

ARTICLE 4

CREDITORS' MEETING

Section 4.1 Creditors' Meeting

The Creditors' Meeting shall be held in accordance with this Plan, the Meeting Order and any further order of the Court which may be made from time to time. The only Persons entitled to attend the

Creditors' Meeting are VON East, the Monitor and its legal counsel; those Persons, including the holders of proxies, entitled to vote at the Creditors' Meeting, the directors and officers of VON East, the Chief Restructuring Officer of VON Canada, and their respective legal counsel and advisors. Any other Person may be admitted on invitation of the chair of the Creditors' Meeting.

Section 4.2 Voting by Creditors

VON East will seek approval of this Plan by the affirmative vote of the Required Majority. Except for any resolution to be voted on at the Creditors' Meeting to approve this Plan, which will be decided by the Required Majority by ballot, every question submitted to a vote at the Creditors' Meeting will be decided by a majority in value of the Voting Claims, unless the Monitor decides, in its sole discretion, that any such question submitted to a vote at the Creditors' Meeting will be decided by the majority of votes given on a show of hands.

The result of any vote at the Creditors' Meeting will be binding on all Persons affected by this Plan, whether or not any such Person is present at the Creditors' Meeting.

Section 4.3 Claims for Voting Purposes

Each Creditor with a Voting Claim shall be entitled to one vote, which vote shall have the value of such Creditor's Voting Claim. The amount of a Creditor's Disputed Claim which has not been accepted by the Monitor as a Voting Claim may be voted at the Creditors' Meeting, but shall be recorded and tabulated by the Monitor separately at the amount of the Disputed Claim. The amount of the Voting Claim of any Creditor holding a Disputed Claim as accepted by the Monitor for the purpose of voting only shall be without prejudice to the rights of VON East, the Monitor and such Creditor with respect to the final determination of the Creditor's Claim for distribution purposes.

Section 4.4 Claims Bar Date

If any Person asserting a Claim (other than a Claim that was the subject of a Claim Notice in accordance with the Claims Procedure Order) has failed to file a Proof of Claim in accordance with the Claims Procedure Order prior to the Claims Bar Date (as defined in the Claims Procedure Order) or such later date as was agreed to in writing by the Monitor or extended by further order of the Court, that Person shall not be permitted to vote at the Creditors' Meeting and shall not receive any distribution under this Plan (except to the extent of any Claim that was the subject of a Claim Notice).

Section 4.5 Chair

An officer of the Monitor, or an individual designated by him or her, shall preside as the chair of the Creditors' Meeting and shall decide all matters relating to procedure at the Creditors' Meeting not otherwise set out in the Meeting Order.

ARTICLE 5

DISTRIBUTIONS UNDER THE PLAN

Section 5.1 Distributions on Account of Secured Proven Claims

If this Plan is implemented, then on the Distribution Date, each Creditor holding a Secured Proven Claim shall receive a distribution equal to the full amount of the Creditor's Secured Proven Claim.

Section 5.2 Distributions on Account of Unsecured Proven Claims

If this Plan is implemented, then on the Distribution Date, each Creditor holding an Unsecured Proven Claim will receive a distribution of a portion of the Distribution Pool equal to the proportion that such

Creditor's Unsecured Proven Claim represents as a percentage of all Unsecured Proven Claims, up to the maximum amount of such Creditor's Unsecured Proven Claim. Such distributions shall be delivered by cheque sent by pre-paid ordinary mail by VON East to the address set out in such Creditor's proof of claim.

Section 5.3 Interest on Claims

Interest will not accrue or be paid on Unsecured Proven Claims after or in respect of the period following the Filing Date and no holder of an Unsecured Proven Claim will be entitled to any interest in respect of such Unsecured Proven Claim accruing on or after or in respect of the period following the Filing Date.

Section 5.4 Certain Crown Claims and Employee Claims

Within six (6) months after the date of the Sanction Order, VON East will pay in full all Crown Claims owed by VON East, if any.

At or prior to implementation of this Plan, VON East will pay in full all Employee Priority Claims owed by VON East, if any.

Section 5.5 Currency

For voting purposes, a Claim shall be denominated in Canadian dollars. Any Claim denominated in a currency other than Canadian dollars shall be converted to Canadian dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Filing Date.

Claims originally denominated in a foreign currency will be distributed to those creditors in Canadian dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Implementation Date.

Section 5.6 Withholding and Reporting Requirements

VON East shall be entitled to deduct and withhold from any distribution, payment or consideration otherwise payable to any Creditor or to any Person on behalf of any Creditor such amounts (a "Withholding Obligation") (i) as VON East is required to deduct and withhold with respect to such payment under the ITA or any provision of federal, provincial, territorial, state, local or foreign tax law, in each case, as amended, or (ii) on account of payments previously made to Creditors under the Wage Earner Protection Program.

To the extent that amounts are so withheld or deducted and paid over to the applicable Taxing Authority, such withheld or deducted amounts shall be treated for all purposes of the Plan as having been paid to such Person as the remainder of the payment in respect of which such withholding and deductions were made. For greater certainty, no distribution, payment or other consideration shall be made to or on behalf of a holder of a Proven Claim pursuant to the Plan unless and until such holder has made arrangements satisfactory to VON East for the payment and satisfaction of any Withholding Obligations imposed on VON East by any Taxing Authority.

Section 5.7 Uncashed Cheques

If a distribution cheque mailed by VON East to a Creditor is not deposited within six (6) months of its mailing or is returned to VON East and the Creditor entitled to such distribution cannot be found by VON East after reasonable efforts to locate such Creditor have been made, the cheque payable to such Creditor shall be cancelled and the funds represented by all such cancelled cheques shall, if in excess of \$5,000 in aggregate be reallocated to the Distribution Pool for distribution to creditors with Unsecured Proven Claims or, if less than or equal to \$5,000 in aggregate, shall be retained by VON East free and

clear of any claims; provided, however, that VON East shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.7 to any Creditor where such distribution would be less than \$50 (the "Minimum Distribution Threshold"). Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON East free and clear of any claims and transferred to VON Canada.

Section 5.8 No Distribution Pending Allowance

Notwithstanding any other provision of the Plan, no payments or distributions shall be made with respect to all or any portion of an Unresolved Claim unless and to the extent all or a portion of the Unresolved Claim has become a Proven Claim for distribution purposes.

On the Implementation Date, VON East will pay from the Distribution Pool to the Monitor an amount equal to the aggregate amount of all distributions that Creditors with Unresolved Claims would otherwise have received pursuant to this Plan had their Unresolved Claims been Proven Claims for distribution purposes on the Distribution Date. The Monitor will establish a reserve for Unresolved Claims, if any, from the Distribution Pool (the "Unresolved Claims Reserve"). The Monitor shall continue to hold the Unresolved Claims Reserve for the benefit of each Creditor holding an Unresolved Claim until such Claim becomes a Proven Claim for distribution purposes (at which point the Monitor shall make a distribution in respect of such Proven Claim) or is ultimately disallowed.

If an Unresolved Claim is ultimately determined to not be a valid Claim in whole or in part in accordance with the Claims Procedure Order after the Implementation Date, any portion of the Unresolved Claims Reserve in respect of such Unresolved Claim shall be reallocated to the Distribution Pool and, if upon resolution of all Unresolved Claims, the Distribution Pool has a balance in excess of \$5,000, the funds in the Distribution Pool shall be paid out to creditors with Unsecured Proven Claims in accordance with this Plan or, if the funds in the Distribution Pool are less than or equal to \$5,000, the funds remaining in the Distribution Pool shall be retained by VON East free and clear of any claims; provided, however, that VON East shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.8 to any Creditor where such distribution would be less than the Minimum Distribution Threshold. Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON East free and clear of any claims.

Section 5.9 Unapplied Portion Of Reserve For Amounts Secured By Charges

A cash reserve in an amount not to exceed \$5,000 shall be paid over to the Monitor on the Implementation Date to pay any claims that may become payable for amounts secured by the Charges. If it is determined that the amounts held by the Monitor as a reserve for claims secured by the Charges is no longer required, such amounts shall be reallocated to the Distribution Pool and, if the funds in the Distribution Pool are less than or equal to \$5,000, the funds remaining in the Distribution Pool shall be retained by VON East free and clear of any claims; provided, however, that VON East shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.9 to any Creditor where such distribution would be less than the Minimum Distribution Threshold. Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON East free and clear of any claims.

Section 5.10 Employee Claims

If a former employee of VON East has received payment from the Wage Earner Protection Program on account of amounts owing to such former employee by VON East, such former employee's recovery under this Plan will be adjusted so that such former employee's claim for distribution purposes excludes

the amount received from the Wage Earner Protection Program by such former employee on account of amounts owing to such former employee by VON East.

ARTICLE 6

COURT SANCTION, CONDITIONS PRECEDENT AND IMPLEMENTATION

Section 6.1 Conditions Precedent

The implementation of this Plan is subject to the following conditions precedent which are in favour of VON East:

- (a) This Plan has been approved by the Required Majority at the Creditors' Meeting;
- (b) The Sanction Order has been issued and entered; and
- (c) Unless such condition is waived by VON East in consultation with the Monitor, all applicable appeal periods in respect of the Sanction Order have expired and any appeals therefrom have been finally disposed of by the applicable appellate tribunal.

Section 6.2 Effect of Sanction Order

In addition to approving and sanctioning this Plan, the Sanction Order shall, among other things:

- (a) Declare that: (i) the Plan has been approved by the Required Majority in conformity with the CCAA; (ii) VON East and the Monitor have complied with the provisions of the CCAA and the Orders of the Court made in these proceedings in all respects; (iii) the Court is satisfied that VON East and the Monitor have not done or purported to do anything that is not authorized by the CCAA; and (iv) the Plan and the transactions contemplated thereby are fair and reasonable;
- (b) Authorize the Monitor and VON East to perform their functions and fulfill their obligations under the Plan to facilitate the implementation of the Plan;
- (c) Effective on the Implementation Date, permanently stay all Claims and declare that the compromises effected hereby are approved, binding and effective as herein set out upon all Creditors and other Persons affected by this Plan;
- (d) Confirm the releases provided for in Article 8 hereof;
- (e) Declare that in carrying out the terms of the Meeting Order, the Sanction Order and this Plan, (i) the Monitor shall benefit from the protections given to it by the CCAA, the Initial Order, and any other Order in the CCAA Proceedings, and as an officer of the Court, including the stay of proceedings in its favour; and (ii) the Monitor shall incur no liability or obligation as a result of carrying out the provisions of the Sanction Order and this Plan;
- (f) Effective on the Implementation Date, compromise, discharge and release VON East from any and all Claims of any nature in accordance with the Plan, and declare that the ability of any Person to proceed against VON East in respect of or relating to any Claims shall be forever discharged and restrained, subject only to the right of the Creditor to receive distributions pursuant to the Plan in respect of its Proven Claims; and
- (g) Declare that upon completion by VON East and the Monitor of their duties pursuant to the CCAA and the Orders granted in these proceedings under the CCAA, including without limitation, the Monitor's duties in respect of the Claims Procedure Order and the Plan, the Monitor may file with the Court a certificate stating that all of its duties in respect of VON East pursuant to the CCAA

and the Orders have been completed and thereupon these CCAA Proceedings shall be terminated in respect of VON East.

Section 6.3 Monitor's Certificate

Upon receipt by the Monitor of written confirmation from VON East (on which the Monitor shall be entitled to rely without further investigation or verification) that all distributions under the Plan have been made and all the conditions precedent under the Plan have been satisfied, the Monitor shall file a certificate with the Court stating that the conditions precedent set out in Section 6.1 hereof have been satisfied and that the Plan has been implemented.

ARTICLE 7

PLAN AMENDMENTS

Section 7.1 Plan Amendments

VON East may amend, modify and/or supplement this Plan at any time and from time to time prior to the Creditors' Meeting, provided that all such amendments, modifications and supplements are disclosed and made available at the Creditors' Meeting in the manner required in the Meeting Order.

VON East may amend, modify and/ or supplement this Plan at any time and from time to time after the Creditors' Meeting but before the Sanction Order is issued, provided that all such amendments, modifications and supplements are approved by the Court on notice to the Creditors affected thereby in the manner required in the Meeting Order.

VON East may amend, modify and/or supplement this Plan at any time and from time to time after issuance of the Sanction Order, provided that all such amendments, modifications and supplements are, in the opinion of the Monitor or the Court, of an administrative nature required to better give effect to the implementation of this Plan or the Sanction Order and are not adverse to the financial or economic interests of the Creditors generally.

Any amended, modified and/or supplementary plan or plans of compromise or arrangement shall for all purposes be and be deemed to be a part of and incorporated into this Plan.

ARTICLE 8

RELEASES

(a) On the Implementation Date, the following shall be fully, finally, irrevocably and forever compromised, released, discharged, cancelled and barred:

- i. all Claims, whether or not filed in accordance with the Claims Procedure Order;
- ii. all Director and Officer Claims, whether or not filed in accordance with the Claims Procedure Order;
- iii. any and all demands, claims, actions, causes of action, counterclaims, suits, debts, covenants, damages, judgments, executions, liens and other recoveries on account of any indebtedness, liability, obligation, demand or cause of action of whatever nature that any Person (including any Person who may claim contribution or Indemnification against or from them) may be entitled to assert, against VON East, the Monitor, the Chief Restructuring Officer of VON Canada and each of their respective financial advisors, legal counsel, agents, directors, officers, partners, employees or representatives whether known or unknown, matured or unmatured, direct, indirect or derivative, foreseen or

unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Implementation Date that are in any way relating to, arising out of or in connection with (i) the restructuring, disclaimer, rescission, breach or termination of any contract, lease, agreement or other arrangement, whether written or oral; (ii) this Plan; and (iii) these CCAA proceedings; provided that nothing herein shall waive, release, discharge, cancel or bar any right to enforce the obligations under this Plan, VON East from or in respect of any Excluded Claim, or any person from any claim that is not permitted to be released pursuant to section 19(2) of the CCAA or section 5.1(2) of the CCAA.

(collectively, the "Released Claims").

(b) All Persons (regardless of whether or not such Persons are Creditors) are permanently and forever barred, estopped, stayed and enjoined, on and after the Implementation Date, from (i) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits, demands or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) in respect of a Released Claim; (ii) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order in respect of a Released Claim; or (iii) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits or demands, including without limitation, by way of contribution or indemnity or other relief, in common law, or in equity, or for breach of trust or breach of fiduciary duty or under the provisions of any statute or regulation, or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against any Person who makes such a claim or might reasonably be expected to make such a claim, in any manner or forum, against one or more of the parties who is the subject of a Released Claim

ARTICLE 9

GENERAL

Section 9.1 Termination of the Plan

At any time prior to the Implementation Date, VON East may determine not to proceed with this Plan, notwithstanding a prior approval given at the Creditors' Meeting or the obtaining of the Sanction Order.

Section 9.2 Paramountcy

From and after the Implementation Date, any conflict between this Plan and the covenants, warranties, representations, terms, conditions, provisions or obligations, expressed or implied, of any contract, credit document, agreement for sale, by-laws of VON East, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Creditors and VON East as at the Implementation Date will be deemed to be governed by the terms, conditions and provisions of this Plan and the Sanction Order, which shall take precedence and priority.

Section 9.3 Successors and Assigns

This Plan and any compromise effected by this Plan shall be binding upon and shall enure to the benefit of the heirs, administrators, executors, representatives, successors and assigns of any Person named or referred to in, or affected by, this Plan for all purposes, as of the Implementation Date.

Section 9.4 Consents, Waivers and Agreements

On the Implementation Date, any Person affected by this Plan shall be deemed to have consented and agreed to all of the provisions of this Plan in their entirety. In particular, each Creditor shall be deemed to

have executed and delivered to VON East and the Monitor all consents, releases, assignments and waivers, statutory or otherwise, required to implement and carry out this Plan in its entirety.

Section 9.5 Responsibilities of the Monitor

The Monitor is acting and will continue to act in all respects in its capacity as Monitor in these CCAA Proceedings, and not in its personal or corporate capacities. The Monitor will not be responsible or liable whatsoever for any obligations of VON East. The Monitor will have the powers and protections granted to it by the Plan, the CCAA, the Initial Order, the Sanction Order and any other Order made in the CCAA Proceedings.

Section 9.6 Deeming Provisions

In this Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

Section 9.7 Claims Bar Date

Nothing in this Plan extends or shall be interpreted as extending or amending the Claims Bar Date (as defined in the Claims Procedure Order) or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order.

Section 9.8 Severability of Plan Provisions

If any term or provision of this Plan is held by the Court to be invalid, void or unenforceable, the Court, at the request of VON East, will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of this Plan will remain in full force and effect and shall in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

Section 9.9 Notices

Any notice or communication to be delivered hereunder shall be in writing and shall reference this Plan and may, subject as hereinafter provided, be made or given by personal delivery, mail or facsimile addressed to the respective parties as follows:

(a) if to VON East:

2315 St. Laurent Blvd., Suite 100
Ottawa, Ontario K1G 4J8

Attention: Jo-Anne Poirier

With copy to:

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4

Attention: Matthew Halpin / Evan Cobb

Email: matthew.halpin@nortonrosefulbright.com / evan.cobb@nortonrosefulbright.com

(b) if to the Monitor:

Collins Barrow Toronto Limited
 11 King Street West
 Suite 700
 Toronto, Ontario M5H 4C7

Attention: Daniel Weisz / Brenda Wong
 Email: dweisz@collinsbarrow.com / bywong@collinsbarrow.com

With a copy to:

Bennett Jones LLP
 3400 One First Canadian Place
 Toronto, Ontario M5X 1A4

Attention: Mark Laugesen
 Email: laugesenm@bennettjones.com

(b) if to a Creditor:

to the last known address or a facsimile number for such Creditor or the address or facsimile number for such Creditor specified in the Proof of Claim filed by such Creditor pursuant to the Claims Procedure Order; or

(c) to such other address as any party may from time to time notify the others in accordance with this section. All such notices and communications which are delivered shall be deemed to have been received on the date of delivery. All such notices and communications which are delivered by facsimile shall be deemed to be received on the date transmitted, if before 5:00 p.m. on a Business Day, and otherwise shall be deemed to be received on the next Business Day following the day upon which such facsimile was sent. Any notice or other communication sent by mail shall be deemed to have been received on the fifth Business Day after the date of mailing. The unintentional failure by VON East or the Monitor to give a notice contemplated hereunder shall not invalidate any action taken by any Person pursuant to this Plan.

Section 9.10 Further Assurances

Notwithstanding that the transactions and events set out in this Plan shall be deemed to occur without any additional act or formality other than as set out herein, each of the Persons affected hereby shall make, do and execute or cause to be made, done or executed all such further acts, deeds, agreements, transfers, assurances, instruments, documents or discharges as may be reasonably required by VON East or the Monitor in order to better implement this Plan.

Dated at Toronto, Ontario as of the 5th day of October, 2016

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

Court File No: CV-15-11192-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR CANADA ET AL.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

PLAN OF COMPROMISE OR ARRANGEMENT

VON EAST

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

Matthew Halpin LSUC#26208F
Tel: 613.780.8654
Email: matthew.halpin@nortonrosefulbright.com

Evan Cobb LSUC #55787N
Tel: 416.216.1929
Fax: 416.216.3930

Email: evan.cobb@nortonrosefulbright.com

Lawyers for Victorian Order of Nurses for Canada –
Eastern Region

APPENDIX B

APPENDIX "B"

**VICTORIAN ORDER OF NURSES FOR CANADA - EASTERN REGION
ESTIMATED DISTRIBUTION UNDER THE PLAN
(000's)**

	<i>Notes</i>	High	Low
Cash	1	327	300
Less: Professional fees and expenses	2	15	20
Reserve for charges	3	5	5
Employee Priority Claims	4	75	75
Record retention	5	25	25
Net Amount Available	(A)	<u>207</u>	<u>175</u>
Creditors			
Employee unsecured claims	6	2,803	2,803
Trade creditors	7	261	287
Landlords	8	351	351
Other restructuring claims	9	136	136
Community corporations	9	150	150
Due to VON Canada	10	-	-
Total creditors	(B)	<u>3,701</u>	<u>3,727</u>
Estimated distribution to Affected Creditors	(A ÷ B)	5.59%	4.70%

This schedule has been prepared by the Monitor based on information provided to the Monitor by the Applicants. The Monitor has reviewed the supporting documentation provided by the Applicants for reasonableness; however the Monitor has not audited or otherwise attempted to verify this information for accuracy or completeness.

The Monitor notes that the projected amount for the Distribution Pool is an estimate and that the actual amount of the Distribution Pool, and the actual distributions to Affected Creditors, may be different than as set out in this schedule.

APPENDIX "B"

NOTES

1. The amount of \$327,000 represents the projected cash balance at December 3, 2016, based on VON East's cash flow projections updated for actual results to October 29, 2016 and estimated disbursements to December 3, 2016, and is assumed for the purposes of this schedule to be the balance as at November 30, 2016. The Low amount reflects a contingency provision of \$27,000 that has been deducted from the High amount.
2. This amount represents an estimate of the professional fees of the Monitor in connection with the CCAA proceedings.
3. This amount is provided for in the Plan.
4. The quantum of Priority Claims of former employees was identified at approximately \$75,000 in the claims process for former employees of VON East that was undertaken by Collins Barrow Toronto Limited, in its capacity as Court-appointed Receiver of VON East (the "VON East Employee Claims Process").
5. The future cost of storing the medical records of VON East clients is estimated by VON East to be \$77,000 based on actual costs incurred to date, in respect of which VON East will hold back \$25,000 to pay for the storage costs of the records.
6. This amount represents the amounts owing to former employees on account of termination and severance pay, vacation pay and other compensation that exceed the Employee Priority Claim amounts, as identified in the VON East Employee Claims Process.
7. The total known claims of trade creditors as recorded on VON East's accounts payable list as of October 3, 2016 is included as the High estimate. The Low estimate is calculated as 110% of the High estimate.
8. This amount represents the claims of landlords whose leases were disclaimed by VON East subsequent to the Filing Date and is calculated in accordance with the Landlord Formula Amount set out in the Plan. This claim amount has been calculated by VON East. The Monitor has not reviewed the lease agreements.
9. This amount consists of claims for undelivered program(s) and estimated Restructuring Claims in respect of agreements with VON East that were disclaimed after the Filing Date as calculated by VON East. The Monitor has not reviewed the disclaimed agreements.
10. An amount of approximately \$1,554,000 owed by VON East to VON Canada was written off as uncollectible as at the Applicants' March 31, 2016 fiscal year end; however, that amount is still owed to VON Canada. The Monitor has been advised by VON Canada that VON Canada will not be filing a claim in the VON East CCAA proceedings. As a result, for purposes of this schedule, no amount is recorded on this schedule in respect of VON East's indebtedness to VON Canada.

APPENDIX C

APPENDIX "C"

**VICTORIAN ORDER OF NURSES FOR CANADA - EASTERN REGION
ESTIMATED DISTRIBUTION IN A BANKRUPTCY
November 30, 2016 Liquidation Date
(000's)**

	<i>Book Value</i> 31-Jul-16	<i>Projected</i> <i>Book Value</i> 30-Nov-16	High	Low	<i>Notes</i>
Cash	388	375	327	300	1
Accounts Receivable	21	-	-	-	2
Subtotal			<u>327</u>	<u>300</u>	
Less: Administration costs			25	45	3
Employee Priority Claims			76	75	4
Record retention			50	77	5
Net Amount Available			<u>177</u>	<u>103</u>	
Less: Levy payable on dividend to creditors			9	5	6
Amount available for unsecured Creditors			<u>(A) 168</u>	<u>98</u>	
Unsecured Creditors					
Employees	128	128	2,803	2,803	7
Trade creditors	276	276	261	287	8
Landlords	-	-	351	914	9
Other restructuring claims	136	136	136	136	10
Community corporations	150	150	150	150	10
Due to VON Canada	-	-	1,554	1,554	11
Total creditors			<u>(B) 5,255</u>	<u>5,844</u>	
Estimated distribution to unsecured Creditors			(A ÷ B) 3.20%	1.67%	

General: This schedule has been prepared on the assumption that (i) the Creditors or the Court do not approve the Plan of Compromise or Arrangement filed by VON East in the VON East CCAA Proceedings and (ii) a bankruptcy of VON East occurs on December 3, 2016.

This schedule has been prepared by the Monitor based on information provided to the Monitor by the Applicants. The Monitor has reviewed the supporting documentation provided by the Applicants for reasonableness; however the Monitor has not audited or otherwise attempted to verify this information for accuracy or completeness.

The Monitor notes that the projected amount available for unsecured Creditors and the actual distribution to unsecured creditors may be different from that as set out in this schedule.

APPENDIX "C"

NOTES

1. The amount of \$327,000 represents the projected cash balance at December 3, 2016, based on VON East's cash flow projections updated for actual results to October 29, 2016 and estimated disbursements to December 3, 2016, and is assumed for the purposes of this schedule to be the balance as at November 30, 2016. The Low amount reflects a contingency provision of \$27,000 that has been deducted from the High amount. The projected book value of \$375,000 was obtained from a projected balance sheet that was prepared by VON East in September 2016 and does not reflect actual cash disbursements or revised projections since that date.
2. The account receivable of approximately \$21,000 is in respect of a HST refund which is being disputed by Canada Revenue Agency. Therefore, for purposes of this schedule, the Low and High realizations are estimated at \$nil.
3. Administration costs are assumed to include the fees and disbursements of the Trustee in Bankruptcy ("Trustee") and its counsel.
4. The quantum of Priority Claims of former employees was identified at approximately \$75,000 in the claims process for former employees of VON East that was undertaken by Collins Barrow Toronto Limited, in its capacity as Court-appointed Receiver of VON East (the "VON East Employee Claims Process").
5. The future cost of storing the medical records of VON East clients is estimated by VON East to be \$77,000 based on actual costs incurred to date. The Low estimate represents the VON estimate. The High estimate assumes that the Trustee would make an application to the Court for an Order authorizing the Trustee to reduce the period that the records have to be retained with a corresponding decrease in retention cost. The cost of the eventual destruction of the medical records is not included in this estimate.
6. Pursuant to the provisions of the Bankruptcy and Insolvency Act, a levy of 5% on the amounts below \$1 million that are distributed by the Trustee to creditors is payable to the Office of the Superintendent of Bankruptcy.
7. This amount represents the amounts owing to former employees on account of termination and severance pay, vacation pay and other compensation that exceed the Employee Priority Claim amounts, as identified in the VON East Employee Claims Process.
8. The total known claims of trade creditors as recorded on VON East's accounts payable list as of October 3, 2016 is included as the High estimate. The Low estimate is calculated as 110% of the High estimate.
9. This amount represents the claims of landlords whose leases were disclaimed by VON East subsequent to the Filing Date. The Low estimate represents the landlords' claims for rent payable for the balance of the lease term. The High estimate is the amount calculated by VON East as payable to the landlords in accordance with the Landlord Formula Amount as set out in the Plan. The Monitor has not reviewed the lease agreements.
10. This amount consists of claims for undelivered program(s) and estimated Restructuring Claims in respect of agreements with VON East that were disclaimed after the Filing Date as calculated by VON East. The Monitor has not reviewed the disclaimed agreements.
11. An amount of approximately \$1,554,000 owed by VON East to VON Canada was written off as uncollectible as at the Applicants' March 31, 2016 fiscal year end; however that amount is still owed to VON Canada. For purposes of this schedule, it is assumed that in a bankruptcy, VON Canada would file a claim for the amount that it is owed.

APPENDIX “U”

**MINUTES OF THE MEETING OF THE CREDITORS OF
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION (“VON East”)
(the “Meeting”)**

Date: November 16, 2016 at 10:00 a.m.

Place: Norton Rose Fulbright Canada LLP, Royal Bank Plaza, South Tower, 200 Bay Street, Suite 3800, Toronto, Ontario M5J 2Z4

1. Attendance

The following individuals were in attendance at the Meeting:

- Mr. Daniel Weisz, Collins Barrow Toronto Limited (Monitor)
- Ms. Brenda Wong, Collins Barrow Toronto Limited (Monitor)
- Mr. Mark Laugesen, Bennett Jones LLP (Counsel to the Monitor)
- Mr. Bill Smethurst, representative of VON East
- Ms. Roxanne Anderson, March Advisory Services (Chief Restructuring Officer of VON Canada)
- Mr. Evan Cobb, Norton Rose Fulbright Canada LLP (counsel to VON East)
- Ms. Tevia Jeffries, Dentons LLP (counsel to the directors and officers of VON East)

All persons present in person were required to sign the attendance record that is attached as Appendix “A” to these minutes.

A telephone conference number 1-866-994-8460 was provided in the Information Package sent to creditors on November 2, 2016 in order that creditors might listen to and present questions at the Meeting by telephone. The conference line was opened at the start of the Meeting.

Parties attending the Meeting by telephone are set out on the attendance record attached as Appendix “B” to these minutes.

2. Materials tabled at the Meeting

Copies of the following materials were made available to all those in attendance:

- Plan of Compromise or Arrangement dated October 5, 2016 (the “Plan”). A copy of the Plan is attached as Appendix “C” to these minutes.

- The Monitor's Report dated November 1, 2016 on the plan of compromise or arrangement of VON East dated October 5, 2016 (the "**Monitor's Report**"). A copy of the Monitor's Report is attached as **Appendix "D"** to these minutes.

3. Chair Introductions

Mr. Daniel Weisz of Collins Barrow Toronto Limited, the Court Appointed Monitor (the "**Monitor**") of VON East advised those in attendance that he would be acting as the Chair of the Meeting (the "**Chair**"), as authorized by the Meeting Order made by the Ontario Superior Court Order of Justice on October 5, 2016.

The Chair introduced Ms. Wong, and informed those present at the Meeting that Ms. Wong would act as the Secretary and Scrutineer of the Meeting.

4. Calling to Order

The Chair advised those in attendance that:

- the Meeting was not a public meeting and not open to the media;
- only Affected Creditors, the Chief Restructuring Officer of VON Canada, representatives of the Monitor, the directors and officers of VON East, holders of valid, signed proxies and their legal advisors, or any other person who is invited by VON East or the Chair of the Meeting, are entitled to attend; and
- only Affected Creditors or their proxies may vote.

It was confirmed that everyone personally in attendance had signed the attendance record.

The Chair also requested that those parties who were participating by phone identify themselves. A list of the parties participating by phone as identified to the Monitor is set out on the Phone Attendance Record attached as Appendix "**B**" to these minutes.

The Chair called the Meeting to order at 10:05 a.m.

5. Quorum

The Chair confirmed that there was a quorum, being at least one Affected Creditor, present or by proxy.

6. The Plan

The Chair advised that the purpose of the Meeting was to review, consider and, if appropriate, vote on the Plan.

The Chair then referred to the Monitor's Report which summarized the key aspects of the Plan in respect of (i) the proposed distributions to Affected Creditors, (ii) the anticipated timing of such distributions, and (iii) the conditions precedent to the implementation of the Plan.

Specifically, the Chair advised those in attendance that:

- i) as set out in the Monitor's analysis in the Monitor's Report, assuming an estimated Distribution Pool of between \$175,000 and \$207,000, the Monitor estimated that the distribution, before consideration of amounts employees may have received from the Wage Earner Protection Program, would be:
 - to Affected Creditors approximately \$0.047 to \$0.0559 per dollar of Unsecured Proven Claim;
- ii) the Distribution Date was to be no later than February 27, 2017;
- iii) the conditions precedent to the Implementation of the Plan are:
 - a. a vote in favour of approving the Plan by the majority of Affected Creditors, representing two-thirds in value of the Affected Creditors' Claims, present and voting in person, by voting letter or by proxy at the Meeting;
 - b. an order sanctioning the Plan must have been issued and entered by the Court (the "**Sanction Order**"); and
 - c. unless waived by VON East in consultation with the Monitor, all appeal periods in respect of the Sanction Order must have expired and any appeals having been finally disposed of.

The Chair advised that if the Plan is not approved, as set out in the Monitor's Report, it is the Monitor's view that a bankruptcy of VON East could occur. The Chair referred those in attendance to the Monitor's Report and the liquidation analysis attached thereto, wherein it was noted that the Monitor's assessment was that, in the event of a bankruptcy, the amount available for distribution to unsecured creditors was estimated to be:

- (i) to former employees, 100% of their Employee Priority Claim up to a maximum of \$2,000, to the extent not previously paid to the former employees by VON East or pursuant to the WEPP; and
- (ii) approximately \$0.0167 to \$0.032 per dollar of Unsecured Proven Claim before consideration of amounts employees may have received from the Wage Earner Protection Program.

7. Questions from the Floor

The Chair invited questions with respect to the Plan or the voting to take place. A question was asked by the creditor attending via conference call as to what the creditor's distribution may be under the Plan. The Chair asked that the creditor contact Ms. Wong after the Meeting in order to discuss the creditor's question. No other questions were asked.

8. Voting on the Plan

The Chair then asked for a motion to permit a vote on the Plan. The proposed resolution to be voted on was:

“The Plan of Compromise or Arrangement dated October 5, 2016 of Victorian Order Of Nurses For Canada – Eastern Region under the *Companies' Creditors Arrangement Act* be and is hereby authorized and approved”.

The motion was moved by Daniel Weisz as proxy for Leonard Glynn and seconded by Daniel Weisz as proxy for Moore Holdings Limited.

The Chair announced the results of the vote, taking into account the above vote and proxies/voting letters provided to the Monitor, as follows:

Affected Creditors:

- Votes IN FAVOUR approving the Plan:
 - 31 votes with a dollar value of \$1,092,278.15
- Votes AGAINST approving the Plan:
 - 6 votes with a dollar value of \$337,448.91
- The votes IN FAVOUR represent approximately 84 % in number of total votes cast and approximately 76 % of the value of the Unsecured Proven Claims of creditors voting on the Plan in person or by voting letter or proxy.

The Chair advised the Meeting that the result of the vote was that the Plan was approved by the requisite majority of creditors pursuant to the *Companies' Creditors Arrangement Act* representing more than 2/3 in value of the claims voting.

The Chair declared that the Plan had been approved by the Affected Creditors.

9. Termination of Meeting

The Chair asked if there was any further business to be conducted.




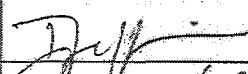


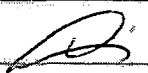
As there was no further business, the Chair then asked for a motion to adjourn the Meeting. The motion was moved by Daniel Weisz as proxy for Canon Canada Inc. and seconded by Daniel Weisz as proxy for ISU Logistic Support Unit Inc.

As there was no further business, the Chair declared the Meeting terminated at 10:15 a.m., and thanked everyone for their attendance.


Chair


Secretary

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT PROCEEDING OF
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION
ATTENDANCE LIST – MEETING OF CREDITORS ON PLAN OF COMPROMISE OR ARRANGEMENT
November 16, 2016**

No.	Signature	NAME (Print)	Representing (Name of creditor)	Proxy Filed
1		Roxanne Andersen		
2		MARK LAUSEN	BEANETT JONES, COUNSEL TO MONITOR	N/A
3		BILL SMITH JRS		N/A.
4		Terla Jeffries	Dentons - counsel to Board of Directors	N/A
5		EVAN CORB	NORTON ROSE FULBRIGHT - APPLICANTS	N/A
6		Brenda Wong	collins Barrow Toronto Limited ^{COUNSEL}	N/A
7		DANIEL WEISZ	collins Barrow Toronto Limited	N/A
8				
9				
10				
11				
12				
13				
14				
15				

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT PROCEEDING OF
 VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION
PHONE ATTENDANCE LIST – MEETING OF CREDITORS ON PLAN OF COMPROMISE OR ARRANGEMENT
 November 16, 2016**

No.	Signature	NAME (Print)	Representing (Name of creditor)	Proxy Filed
1		Pam Johnston	self	✓
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

APPENDIX “V”

Court File No.: CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT
ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE
ACT*, R.S.O. 1990, c. C-43, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF VICTORIAN ORDER OF NURSES FOR CANADA,
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION, AND
VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION**

Applicants

**REPORT OF THE MONITOR TO THE CREDITORS
ON THE PLAN OF COMPROMISE OR ARRANGEMENT OF
VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION**

November 1, 2016

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I. PURPOSE OF THIS REPORT

1. This report (the "**Report**") has been prepared by Collins Barrow Toronto Limited ("**CBTL**") in its capacity as monitor (the "**Monitor**") of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**" and, together with VON Canada and VON East, collectively, the "**Applicants**"), appointed pursuant to section 11.7 of the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**"). This Report has been prepared pursuant to the Orders of the Court dated October 5, 2016 (the "**Meeting Order**" and the "**Claims Procedure Order**"), copies of which are posted on the Monitor's website at www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n.
2. As part of the Motion Record dated September 29, 2016 filed by VON East and VON West to seek a meeting order and claims procedure order for each of VON East and VON West, VON West filed a plan of compromise or arrangement dated October 5, 2016 (the "**Plan**") with the Court. The purpose of VON West's meeting of creditors currently scheduled for November 16, 2016 (the "**Meeting**") will be to consider and vote on the Plan. A copy of the Plan is attached hereto as Appendix "**A**".
3. The purpose of this Report is to provide to Creditors of VON West:
 - a) a summary description of the Plan;
 - b) information to assist them in making their decision of whether to vote, in person or by proxy, in favour or against the resolution to approve the Plan,

which resolution will be tabled at the Meeting called to consider and vote on the Plan; and

c) the Monitor's comments and recommendations with respect to the Plan.

II. EXECUTIVE SUMMARY

4. The purpose of this Report is to provide Creditors with information on the Plan to assist them in their consideration as to whether to vote for, or against, the approval of the Plan.
5. Creditors are advised to read this Report and the Plan in their entirety.
6. If the Plan is approved by the Creditors eligible to vote on the Plan, and if the Plan is also approved by the Court, the estimated distribution to Unsecured Creditors would be between approximately 2.55 cents and 3.98 cents per dollar of Unsecured Proven Claim, including to former employees in respect of Proven Claims (i) which are not eligible as Employee Priority Claims, and (ii) to the extent not previously paid to the former employees pursuant to the Wage Earner Protection Program ("WEPP"). The amount of the actual distribution may be different from the estimated distribution depending, among other things, on the actual cash available in the Distribution Pool and the quantum of Proven Claims determined in accordance with the Claims Procedure Order.
7. In the event the Plan is not approved by the Eligible Voting Creditors or approved by the Court, and if VON West then becomes bankrupt shortly thereafter, the Monitor estimates that there would be no funds available for distribution to VON West's general Unsecured Creditors including former employees in respect of Proven Claims which are not eligible as Employee Priority Claims. The only

creditors that may receive any payment are (i) former employees in respect of Employee Priority Claims to the extent not previously paid to the former employees pursuant to the WEPP and (ii) the Government of Canada in respect of the portion of its WEPPA Subrogated Claims that represent Employee Priority Claims.

8. The Monitor also notes that, in view of the limited realizations that may be available in a bankruptcy, it is possible that VON West would not file an assignment in bankruptcy since a licensed insolvency trustee may not be willing to accept an engagement as trustee in bankruptcy of VON West unless a third party agreed to guarantee the fees and disbursements of the trustee in bankruptcy. In such event, the Monitor still estimates that there would be no funds available for VON West's unsecured creditors primarily due to the costs of administering the bankruptcy and the costs of retaining the medical records of VON West's clients which may be borne by any trustee in bankruptcy of VON West.

III. INTRODUCTION

9. By Order of Mr. Justice Penny dated November 25, 2015 (the "**Initial Order**"), CBTL was appointed Monitor of the Applicants pursuant to the provisions of the CCAA.
10. Background information on VON West, including VON West's financial difficulties, are set out in the Application Record dated November 24, 2015, filed by the Applicants in support of their application for the Initial Order under the CCAA. The Application Record, as well as all of the Monitor's reports filed with

the Court to date (which provide details of the CCAA proceeding), are posted on the Monitor's website at www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n.

11. This Report is being provided to all Known Creditors of VON West in connection with the Meeting, the purpose of which is to consider and vote on the Plan.
12. In preparing this Report and making the comments herein, the Monitor has relied upon unaudited and other financial information prepared or provided by the Applicants, discussions with management of the Applicants, the Chief Restructuring Officer of VON Canada (the "**Chief Restructuring Officer**"), the Applicants' counsel and information from other third-party sources (collectively, the "**Information**"). As the Information included in this Report has been provided by the Applicants or other parties, the Monitor has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Monitor 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* (the "**CPA Handbook**") and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of the Information.
13. Some of the information referred to in this Report consists of forecasts and projections. Such forecasts and projections are based on estimates and assumptions regarding future events. Accordingly, actual results achieved will or may vary from the projections and the variations may be significant. An

examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed. Accordingly, the Monitor expresses no opinion or other form of assurance with respect to the accuracy of any financial projections referred to in this Report, or relied upon by the Monitor in preparing this Report.

14. All dollar amounts identified in this Report are expressed in Canadian dollars, unless otherwise specified.
15. Capitalized terms used in this Report and not otherwise defined herein have the meanings given to them in the Initial Order, the Claims Procedure Order, the Meeting Order or the Plan. Creditors can access these documents, and other publicly available information, at the Monitor's website at www.collinsbarrow.com/en/cbn/current-engagements-toronto/v-o-n.

IV. SUMMARY OF THE PLAN

16. The following is intended to provide Creditors with a summary of the Plan. **In the event of any inconsistency between this summary and the Plan, the terms of the Plan shall govern.** Creditors are encouraged to read the Plan in its entirety.
17. The purpose of the Plan is to distribute the Distribution Pool to VON West's Creditors with Unsecured Proven Claims and provide for the compromise and settlement of all Claims against VON West and its Directors and Officers.
18. On the Implementation Date of the Plan, all Claims against VON West and its Directors and Officers will be deemed to be compromised and settled and will be

fully released and discharged, except only the obligations of VON West to make distributions under the Plan and certain Excluded Claims.

19. For the purposes of voting, the Plan is presented to one class of Creditors ("**Affected Creditors Class**") which includes Creditors with Unsecured Proven Claims and Disputed Claims that have been accepted by the Monitor for the purposes of voting ("**Voting Claim**") at the Meeting. A Creditor who is part of the Affected Creditors Class (an "**Affected Creditor**") will be permitted to vote on the Plan and is entitled to one vote per dollar value of its Voting Claim.
20. For the Plan to be agreed to by the Affected Creditors Class, a majority in number of the Creditors having Voting Claims representing not less than 66 2/3% in value of the Voting Claims of the Creditors voting in person or by proxy at the Meeting must vote in favour of the Plan (the "**Required Majority**").
21. Payment from the Distribution Pool is to be made to Creditors having Unsecured Proven Claims based on a pro rata share of their Unsecured Proven Claim as a percentage of all Unsecured Proven Claims.
22. If the Plan is implemented, each Creditor holding a Secured Proven Claim will receive a distribution equal to the full amount of the Creditor's Secured Proven Claim.
23. In the case of a Claim by a landlord of VON West in connection with a restructuring, termination, repudiation, or disclaimer or breach of any lease of real property, such Claim will be quantified using the Landlord Formula Amount applied to such lease, being an amount equal to the lesser of:

-
- the aggregate of: (1) the rent provided for in the lease for the first year of the lease following the date on which the disclaimer or resiliation of the lease became effective; and (2) fifteen percent of the rent for the remainder of the term of the lease after that year; and
 - three years' rent;
24. Claims of Affected Creditors may include a Claim for wages, salaries, compensation (including vacation pay), commissions or disbursements earned or incurred, as applicable, in the six month period preceding the Filing Date (November 25, 2015) that have not been paid. Such Claims (but not Claims for termination pay and severance) are categorized as Employee Priority Claims up to a maximum of \$2,000 per employee.
25. At or prior to implementation of the Plan, which is scheduled to occur by no later than January 13, 2017 (the "**Implementation Date**"), VON West will pay in full all Employee Priority Claims owed by VON West, if any. The Monitor points out, however, that any Employee Priority Claims payable to former employees of VON West in respect of amounts they have already received pursuant to the WEPP would be paid to the Government of Canada.
26. Within six (6) months after the date of the Sanction Order, VON West will pay in full all Crown Claims owed by VON West, if any.
27. Certain Creditors of VON West will not be affected by the Plan and will not be permitted to vote on or obtain distributions pursuant to the Plan. Those creditors are creditors with claims that arose after November 25, 2015 (excluding creditors

with Restructuring Claims) or creditors with Excluded Claims, which are defined as:

- (i) claims secured by any of the Charges (as defined in the Initial Order);
- (ii) any claim enumerated in CCAA subsections 5.1(2) (being certain claims against directors) and 19(2) (certain types of liabilities excluded pursuant to the CCAA);
- (iii) any Employee Priority Claims or Crown Claims; and
- (iv) any claim by a Director or Officer for indemnification related to a Director and Officer Claim.

28. Implementation of the Plan is subject to (i) the Plan being approved by the Required Majority; (ii) the Sanction Order being issued and entered by the Court; and (iii) unless waived, all applicable appeal periods having expired.

29. On the Implementation Date, the following claims will be forever released:

- all Claims whether or not filed in accordance with the Claims Procedure Order;
- all Director and Officer Claims whether or not filed in accordance with the Claims Procedure Order; and
- all claims against VON West, the Monitor or the Chief Restructuring Officer arising on or prior to the Implementation Date relating to (i) the disclaimer, resiliation, etc. of any contract, lease, agreement or other arrangement, (ii) the Plan and (iii) the CCAA Proceedings, excluding any claim that is not permitted to be released pursuant to Section 19(2) or 5.1(2) of the CCAA and excluding (in the case of VON West) any Excluded Claims.

-
30. The Implementation Date is December 30, 2016 or such other date as VON West may determine in consultation with the Monitor, but will in no event be later than January 13, 2017.
31. The Distribution Pool will be comprised of all cash and cash equivalents legally and beneficially owned by VON West as of the Implementation Date after payment in full of:
- all Secured Proven Claims, Crown Claims and Employee Priority Claims; and
 - claims secured by the Charges (as defined in the Initial Order) as well as a cash reserve of \$5,000 to be held by the Monitor in respect of such claims.
32. Payment of the Distribution Pool to Affected Creditors is to occur not more than 45 days after the Implementation Date. Amounts paid to Creditors will be net of any (i) required Withholding Obligations and (ii) amounts repayable to the Government of Canada in respect of payments previously made to those Creditors (former employees) under the WEPP.
33. The Meeting to consider and vote on the Plan is scheduled to take place at 2:00 p.m. on November 16, 2016 at the offices of Norton Rose Fulbright Canada LLP, located at Royal Bank Plaza, South Tower, 200 Bay Street, Suite 3800, Toronto, Ontario, M5J 2Z4 with the Monitor acting as Chair of the Meeting.
34. If the Plan is approved by the Required Majority, VON West proposes to bring a motion to the Court for an order sanctioning the Plan on November 23, 2016 or as soon thereafter as the matter can be heard.

35. In accordance with the Meeting Order, notice of the Meeting and the posting of the Meeting Order to the Monitor's website constitute good and sufficient service of notice of the Sanction Hearing upon all Persons who may be entitled to receive such service, and no other form of service or notice need be made on such Persons and no other materials need be served on such persons in respect of the Sanction Hearing unless they have served and filed a Notice of Appearance in the VON West CCAA proceedings.

V. VOTING ON THE PLAN

36. Affected Creditors may vote for or against approval of the Plan by (i) attending the Meeting (see **Paragraphs 57 to 62**), in person or (ii) by proxy.

37. Enclosed with the mailing sent to Known Creditors of VON West is a Creditor Proxy form which must be completed by any Affected Creditors that wish to have someone else attend in person at the Meeting in their place and vote on their behalf.

38. Affected Creditors that are corporations that wish to have an employee or other representative of the corporation attend and vote at the Meeting must also complete the Creditor Proxy form to designate an individual as its proxy holder.

39. Affected Creditors who are individuals who will be attending the Meeting are not required to complete the Creditor Proxy form.

40. Creditors who do not wish to, or are unable to, attend the Meeting in person can register their vote for or against approval of the Plan by filing a completed proxy with the Monitor.

-
41. Completed Creditor Proxy forms must be provided to the Monitor on or before 10:00 a.m. (Toronto time) on November 15, 2016.
 42. The only Creditors who are able to vote at the Meeting are Eligible Voting Creditors which file proxies on or before 10:00 a.m. (Toronto time) on November 15, 2016 or Eligible Voting Creditors who attend the Meeting.
 43. Affected Creditors who wish to attend the Meeting by teleconference can do so by calling 1 866 994 8460 (Passcode: 817894) at 2:00 p.m. on November 16, 2016. No votes are eligible to be cast by phone.

VI. CLAIMS AND THE CLAIMS PROCEDURE

44. Pursuant to the Claims Procedure Order, on October 7, 2016, the Monitor sent a Proof of Claim Document Package to all Known Creditors of VON West, which includes Creditors which may have Restructuring Claims.
45. On October 11, 2016, the Monitor posted on its website a copy of the Proof of Claim Document Package.
46. On October 11, 2016, the Monitor caused to be published in the National Post (national edition), notice of the claims process for Creditors of VON East and VON West.
47. In respect of Known Creditors for which VON West had accrued an amount owing in its records on account of a Pre-Filing Claim ("**Recorded Creditors**"), the Proof of Claim Document Package contained a Claim Notice, setting out the accrued amount owed by VON West as shown in the books and records of VON West. Claim Notices were sent to 89 Recorded Creditors of VON West having Claims totaling \$483,958.10. The Proof of Claim Document Package was sent to

parties which may have commenced a legal proceeding against VON West or to parties whose lease, agreement, etc. was disclaimed or resiliated by VON West; however, Claim Notices were not sent to such parties.

48. If no Dispute Notice is delivered by a Recorded Creditor to the Monitor in respect of the Claim Notice so that it is received on or before 10:00 a.m. (Toronto time) on the day that is fifteen (15) Business Days after delivery or deemed delivery of the Claim Notice, the amounts and characterization of such amounts as secured, unsecured or priority claims in the Claim Notice shall be deemed to be the amounts owing by VON West on account of all Pre-Filing Claims of such Creditor, and the characterization of such Pre-Filing Claims as set out in the Claim Notice shall be deemed accurate, unless the amounts and characterization of such Claims are otherwise agreed to in writing by VON West, the relevant Creditor and the Monitor. As of October 31, 2016, no Dispute Notices have been received by the Monitor.
49. A number of the Proof of Claim Document Packages have been returned to the Monitor as undelivered. The Monitor has, where possible, attempted to find alternative addresses, fax numbers or e-mail addresses for the addressees and has resent the Proof of Claim Document Packages to the found addresses. The Monitor has responded, and will continue to respond, to creditors' requests, on a case-by-case basis, for an extension to the date by which the Proof of Claim forms, including in respect of Restructuring Claims, have to be filed with the Monitor. The Monitor does not intend to extend such date to beyond November 11, 2016.

50. The Monitor is presently in the process of reviewing the Claims filed by Creditors and, in consultation with VON West, will determine whether any Notices of Revision or Disallowance will be required to be issued.

51. The Monitor will provide additional information on the status of the Pre-Filing Claims in its report to the Court on the results of the vote on the Plan.

VII. WEPPA SUBROGATED CLAIMS AND CLAIMS OF FORMER EMPLOYEES

52. Affected Creditors who were former employees of VON West may have applied for and received a payment under the WEPP in respect of outstanding wages, vacation pay, termination pay and severance owed to them by VON West (the "**WEPPA Subrogated Claims**"). The Government of Canada, to the full extent of the amount actually paid to former employees of VON West under the WEPPA Subrogated Claims, may be subrogated to any rights that such former employees may have in respect of their Claims against VON West. In addition, any amounts payable to former employees of VON West in respect of amounts they have already received pursuant to the WEPP, would be paid to the Government of Canada to the extent that (i) the Government of Canada has a valid subrogation claim and files such claim in accordance with the Claims Procedure Order, as described below, or (ii) the former employee has agreed to remit to the Government of Canada an amount to the extent of the amount that the former employee would have received pursuant to the WEPP.

53. The Claims Procedure Order requires that the Government of Canada file a Proof of Claim on account of its WEPPA Subrogated Claims. As of the Pre-Filing Claims Bar Date, the Government of Canada has delivered its Proof of Claim in

respect of its WEPPA Subrogated Claims for twenty-nine former employees of VON West. The Monitor is currently reviewing this Proof of Claim.

54. To the extent the Government of Canada has filed a WEPPA Subrogated Claim in respect of amounts paid to a former employee pursuant to the WEPP, that employee's Voting Claim and entitlement to any distribution pursuant to the Plan, will be limited to that portion of its Claim that has not been paid pursuant to the WEPP and does not represent an Employee Priority Claim. In effect, this means that:

- (i) former employees are entitled to vote and obtain distributions pursuant to the Plan only in respect of the amount of their Claim that is in excess of the WEPPA Subrogated Claim (that is, the amount of the former employee's Claim that exceeds the amount the former employee has to date received under the WEPP); and
- (ii) the Government of Canada is entitled to vote on and obtain distributions under the Plan to the extent of the entitlement of former employees, up to the maximum amount of the WEPPA Subrogated Claim.

55. With respect to the Government of Canada's WEPPA Subrogated Claim, only the portion of the Government of Canada's WEPPA Subrogated Claim that exceeds the Employee Priority Claim amount will represent a Voting Claim.

56. Based on the WEPP, the Application For The Wage Earner Protection Program that the Monitor believes would have been signed by former employees, and correspondence that the Monitor has received from Service Canada, any amounts payable to the former employees under the Plan will likely (i) first be

repaid to the Government of Canada to the extent of amounts paid to that employee under the WEPP; and (ii) the remainder would be paid to the employee.

VIII. MEETING OF CREDITORS AND OUTCOME OF PLAN

Meeting of Creditors and Proxy

57. The Meeting will take place on November 16, 2016 at 2:00 p.m. (Toronto time) at the offices of:

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower,
200 Bay Street, Suite 3800,
Toronto, ON M5J 2Z4

58. Creditors may listen to and present questions at the Meeting by teleconference, but may only vote at the Meeting if attending the meeting in person or by proxy. Affected Creditors who wish to wish to attend by teleconference can do so by calling 1 866 994 8460 (Passcode: 817894) at 2:00 p.m. on November 16, 2016. Affected Creditors can also register their votes on the Plan by submitting their completed proxy forms to the Monitor by no later than 10:00 a.m. on November 15, 2016. No votes are eligible to be cast by phone.

59. An officer of the Monitor, or a person designated by the Monitor, will act as chairperson at the Meeting and is authorized by the Court to decide all matters relating to the procedures at, and the conduct of, the Meeting.

60. Only Affected Creditors or their respective duly appointed proxyholders are entitled to attend the Meeting and vote on the Plan. VON West and its officers, directors, and legal counsel, the Chief Restructuring Officer and the

representatives of the Monitor and its legal counsel, are also entitled to attend the Meeting.

61. Alternatively, and as noted above, those Affected Creditors with Unsecured Proven Claims that are unable to, or do not wish to, attend the Meeting in person can complete and provide the Creditor Proxy to the Monitor, in advance of the Meeting.
62. Creditor Proxy forms are attached to the information provided to Affected Creditors together with this Report.

Likely Outcome if Creditors Vote In Favour of the Plan

63. Based on the Information, including the cash flow forecasts prepared by VON West, the Monitor estimates that the Distribution Pool will be between approximately \$22,000 and \$34,000.
64. Assuming a Distribution Pool of between \$22,000 and \$34,000, the Monitor estimates that the distribution to Affected Creditors will be between approximately 2.55 cents to 3.98 cents per dollar of Unsecured Proven Claim. In respect of Claims of former employees of VON West, the Monitor estimates that a portion of the amount payable to a former employee would be paid to the Government of Canada on account of amounts previously paid to the former employee pursuant to the WEPP (to a maximum of approximately \$3,900), with the remainder being paid to the former employee. This estimate is subject to change depending, among other things, on the actual cash available in the Distribution Pool and the quantum of the Creditor Claims.

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65. With reference to the Creditor Claims, an amount of approximately \$4,423,000 owed by VON West to VON Canada was written off as uncollectible at the Applicants' March 31, 2016 fiscal year end. The Monitor was advised by VON Canada that VON Canada will not be filing a claim in the VON West CCAA proceedings, and as of the Pre-Filing Claims Bar Date, no claim has been filed by VON Canada against VON West. As a result, the estimated distribution to Creditors has been calculated on the assumption that VON Canada does not have a Claim against VON West.
66. Attached as Appendix "B" to this Report is a schedule, with explanatory notes and assumptions, setting out the above estimated distribution scenario assuming the Plan is implemented. The Monitor points out that the information set out on the attached schedule is an estimate only, and that the actual distributions to Affected Creditors may be different from that as set out in this Report.
67. If the Affected Creditors agree to the Plan through a vote of the Required Majority, VON West will then make an application to the Court for an order sanctioning and approving the Plan.
68. If the Plan is implemented on the Implementation Date as provided for in the Plan, payments to Creditors pursuant to the Plan are expected to occur on or before February 27, 2017.

Likely Outcome if Creditors Vote Against the Plan

69. If Affected Creditors vote against the Plan, the CCAA proceedings in respect of VON West may be terminated. In that event, a bankruptcy of VON West may occur and any remaining assets of VON West would vest in the trustee in bankruptcy appointed to administer the bankruptcy of VON West ("Trustee").

Subject to the rights of the Secured Creditors of VON West, the Trustee would proceed to realize on VON West's assets for the benefit of the bankrupt estate of VON West, and then distribute to VON West's Creditors the realizations from those assets in order of priority, net of the costs incurred by the Trustee.

70. The Monitor's estimate of the distributions that might be available to Creditors assuming a bankruptcy of VON West is based, in part, on information provided by the Applicants including: (i) VON West's projected cash position as of November 30, 2016; (ii) VON West's calculations of amounts owed to former employees and landlords whose leases were disclaimed after the Filing Date; and (iii) the claims of Recorded Creditors. The Monitor reviewed this information for reasonableness but the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of that information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the CPA Handbook and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of that information.
71. Assuming a bankruptcy of VON West on December 2, 2016, the distribution to former employees is expected to be 100% of their Employee Priority Claim up to a maximum of \$2,000 (to the extent not previously paid to the former employees by VON West or pursuant to the WEPP). No funds are projected to be available for distribution to all other creditors including employees in respect of proven claims not eligible as Employee Priority Claims.
72. Based on the WEPP, the Application For The Wage Earner Protection Program that the Monitor believes would have been signed by former employees, and

correspondence that the Monitor has received from Service Canada, any amounts payable to a former employee in a bankruptcy will likely (i) first be repaid to the Government of Canada to the extent of amounts paid to that employee under the WEPP; and (ii) the remainder would be paid to the employee.

73. Attached as Appendix "C" to this Report is a schedule, with explanatory notes and assumptions, setting out the estimated cash deficit assuming a bankruptcy of VON West on December 2, 2016. The Monitor points out that the information set out on the attached schedule is an estimate and that the actual cash deficit may be different from that as set out in this Report.
74. In the event of the bankruptcy of VON West, it is uncertain when the Trustee would be in a position to make any payments to Creditors from the realizations from VON West's assets.
75. The Monitor also notes that, in view of the limited realizations that may be available in a bankruptcy, it is possible that VON West would not file an assignment in bankruptcy since a licensed insolvency trustee may not be willing to accept an engagement as trustee in bankruptcy of VON West unless a third party agreed to guarantee the fees and disbursements of the trustee in bankruptcy. In such event, the Monitor still estimates that there would be no funds available for VON West's unsecured creditors due to VON West's costs of retaining the medical records of VON West's clients.

IX. MONITOR'S RECOMMENDATION

76. As set out above, if the Affected Creditors agree to the Plan through a vote of the Required Majority, the Monitor expects that VON West will make an application to the Court for the Sanction Order and, if the Sanction Order is granted, proceed to implement the Plan.
77. If Affected Creditors vote against the Plan, the CCAA proceedings in respect of VON West may be terminated. The Monitor understands that VON West has not identified any other value maximizing transactions or assets that would enhance the value of VON West for Creditors. As set out earlier herein, in the event that the Plan is not approved by the Creditors, the distribution to former employees is expected to be 100% of their Employee Priority Claim up to a maximum of \$2,000 (to the extent not previously paid to the former employees by VON West or pursuant to the WEPP) and no funds are projected to be available for distribution to all other creditors including employees in respect of proven claims not eligible as Employee Priority Claims.
78. Based on the Plan and the information provided to the Monitor and contained in this Report, the Monitor is of the view that the Plan would allow the Affected Creditors to maximize and expedite their return from VON West's indebtedness to them as:
- i) the potential distributions to Affected Creditors pursuant to the Plan are higher and subject to less uncertainty than they would be in the event the Plan is not approved;

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- ii) in the event of the bankruptcy of VON West, there would be no distribution to Unsecured Creditors other than to (a) former employees in respect of Employee Priority Claims to the extent not previously paid to the employees pursuant to the WEPP or by VON West and (b) the Government of Canada in respect of the portion of its WEPPA Subrogated Claim that represents Employee Priority Claims; and
 - iii) distributions to Affected Creditors pursuant to the Plan are expected to occur on or before February 27, 2017, whereas if the Plan is not approved, the timing of payments to Creditors, if any, is uncertain, but in any event is unlikely to occur before February 27, 2017.

79. Accordingly, the Monitor recommends that the Affected Creditors vote in favour of the Plan in order to allow the Affected Creditors to maximize their return on the indebtedness owing to them by VON West.

Dated this 1st day of November, 2016,

COLLINS BARROW TORONTO LIMITED

In its capacity as the Monitor appointed in the CCAA proceedings of Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada – Eastern Region, and Victorian Order Of Nurses For Canada – Western Region and not in its personal capacity



Per: Daniel Weisz, CPA, CA, CIRP, LIT
Senior Vice President

APPENDIX A

Court File No. CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE COMPANIES' CREDITORS
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR
CANADA, VICTORIAN ORDER OF NURSES FOR CANADA –
EASTERN REGION AND VICTORIAN ORDER OF NURSES FOR
CANADA –WESTERN REGION

**PLAN OF COMPROMISE OR ARRANGEMENT
PURSUANT TO THE *COMPANIES' CREDITORS ARRANGEMENT ACT*
OF VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION**

OCTOBER 5 , 2016

WHEREAS Victorian Order Of Nurses For Canada – Western Region ("**VON West**") is insolvent and obtained protection under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), pursuant to an order of the Honourable Justice Penny dated November 25, 2015, as amended (the "**Initial Order**"). The Initial Order appointed Collins Barrow Toronto Limited as the Monitor of, among others, VON West;

AND WHEREAS the other Applicants In these proceedings under the CCAA are Victorian Order Of Nurses For Canada ("**VON Canada**") and Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**");

AND WHEREAS the operations of VON West are now entirely shut down;

AND WHEREAS pursuant to the order of the Honourable Justice Penny dated October 5, 2016, VON West was authorized to file this plan of compromise or arrangement;

AND WHEREAS VON West hereby proposes and presents this plan of compromise or arrangement for the purpose of distributing the cash on hand to VON West's creditors under and pursuant to the CCAA.

ARTICLE 1
INTERPRETATION

Section 1.1 Definitions

In this Plan, unless otherwise stated or unless the subject matter or context otherwise requires, the following terms shall have the following meanings:

"Administration Charge" has the meaning given to it in the Initial Order;

"Business Day" means a day, other than Saturday, Sunday, on which banks are generally open for business in Toronto, Canada;

"BIA" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;

"CCAA Proceedings" means the proceedings under the CCAA commenced by VON Canada, VON East and VON West on November 25, 2015;

"Claim" means:

- a) any right of claim of any Person against VON West, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind of VON West, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known, or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts existing on or prior to the Filing Date; and

- b) any right of claim of any Person against VON West in connection with any indebtedness, liability or obligation of any kind whatsoever owed by VON West to such Person arising out of the restructuring, termination, repudiation, or disclaimer or breach of any lease, contract, employment agreement or other agreement or obligation after the Filing Date,

in each case, other than an Excluded Claim.

In the case of a Claim by a landlord of VON West in connection with a restructuring, termination, repudiation, or disclaimer or breach of any lease, such Claim shall be quantified as the Landlord Formula Amount applicable to such lease.

"Claims Procedure Order" means the Claims Procedure Order of the Honourable Mr. Justice Penny, dated October 5, 2016 in these proceedings;

"Court" means the Ontario Superior Court of Justice, Commercial List;

"Creditor" means any Person holding a Claim;

"Creditors' Meeting" means the meeting of Creditors holding Voting Claims called for the purpose of considering and voting in respect of this Plan pursuant to the CCAA and the terms of the Meeting Order on the Creditors' Meeting Date;

"Creditors' Meeting Date" means November 16, 2016, subject to any adjournment or postponement of the Creditors' Meeting in accordance with this Plan, the Meeting Order or further order of the Court;

"Crown Claims" means any Claim of the Crown, for all amounts that were outstanding at the Filing Date and are of a kind that could be subject to a demand under:

- a) subsection 224(1.2) of the ITA;
- b) any provision of the Canada Pension Plan or of the Employment Insurance Act that refers to subsection 224(1.2) of the ITA and provides for the collection of a contribution, as defined in the Canada Pension Plan, or an employee's premium, or employer's premium, as defined in the Employment Insurance Act, or a premium under Part VII.1 of that Act, and of any related interest, penalties or other amounts;
- c) any provision of provincial legislation that has a similar purpose to subsection 224(1.2) of the ITA, or that refers to that subsection, to the extent that it provides for the collection of a sum, and of any related interest, penalties or other amounts, where the sum:
 - i. has been withheld or deducted by a person from a payment to another person and is in respect of a tax similar in nature to the Income tax imposed on individuals under the ITA; or
 - ii. is of the same nature as a contribution under the Canada Pension Plan if the province is a "province providing a comprehensive pension plan" as defined in subsection 3(1) of the Canada Pension Plan and the provincial legislation establishes a "provincial pension plan" as defined in that subsection.

"Director and Officer Claim" means any right of any Person against the Directors or Officers of VON West for which the Directors or Officers of VON West are by law liable to pay in their capacity as Directors or Officers or in any other capacity, in each case based in whole or in part on facts existing on or prior to the date of the Claims Procedure Order;

"Directors" means the directors and former directors of VON West or any Person deemed to be a director or former director of VON West by any law, and "Director" means any one of them;

"Disputed Claim" means any unsecured Claim of a Creditor which has not been finally determined in accordance with the Claims Procedure Order by the Creditors' Meeting Date;

"Distribution Date" means a date after the Implementation Date to be determined by VON West, which shall in any event be not more than 45 days after the Implementation Date;

"Distribution Pool" means all cash and cash equivalents legally and beneficially owned by VON West as of the Implementation Date after payment in full of all Secured Proven Claims, claims secured by the Charges (as defined in the Initial Order) (or the delivery of a cash reserve to be held by the Monitor in respect of such claims), and Crown Claims and Employee Priority Claims;

"Employee Priority Claims" means the following claims of VON West's employees and former employees:

- a) claims equal to the amounts that such employees and former employees would have been qualified to receive under paragraph 136(l)(d) of the BIA if VON West had become bankrupt on the Filing Date; and
- b) claims for wages, salaries, commissions or compensation for services rendered by VON West's employees and former employees after the Filing Date and on or before the date of the Sanction

Order, together with, in the case of travelling salespersons, disbursements properly incurred by them in and about VON West's business during the same period.

"Excluded Claim" means: (i) claims secured by any of the Charges (as defined in the Initial Order); (ii) any claim enumerated in subsections 5.1(2) and 19(2) of the CCAA; (iii) any Employee Priority Claims or Crown Claims; and (iv) any claim by a Director or Officer for indemnification related to a Director and Officer Claim.

"Filing Date" means November 25, 2015;

"Implementation Date" means December 30, 2016, or such other date as VON West may determine in consultation with the Monitor, which date shall not be later than January 13, 2017;

"ITA" means the *Income Tax Act* (Canada), R.S.C. 1985, c. 1 (5th Supp.);

"Landlord Formula Amount" means an amount equal to the lesser of:

- a) the aggregate of:
 - i. the rent provided for in the lease for the first year of the lease following the date on which the disclaimer or rescission of the lease became effective, and
 - ii. fifteen percent of the rent for the remainder of the term of the lease after that year; and
- b) three years' rent.

"Meeting Order" means the order of the Court dated October 5, 2016, which, among other things, provided for the calling of the Creditors' Meeting;

"Monitor" means Collins Barrow Toronto Limited in its capacity as the Court-appointed Monitor of VON West;

"Officers" means the officers and former officers of VON West or any Person deemed to be an officer or former officer of VON West by any law and "Officer" means any one of them;

"Order" means any order, directive, judgment, decision, ruling or award issued by the Court in the CCAA Proceeding;

"Plan" means this plan of compromise or arrangement filed with the Court pursuant to the CCAA, as this Plan may be amended, varied or supplemented from time to time in accordance with Article 7 hereof;

"Person" means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, trade union, employee or other association and any federal, provincial, state or municipal government or similar entity, howsoever designated or constituted;

"Proof of Claim" means the form completed and filed by a Creditor setting forth its purported Claim which is substantially in the form attached to the Claims Procedure Order;

"Property" means all of VON West's assets, undertakings and properties of every nature and kind whatsoever and wherever situate, including all proceeds thereof;

"Proven Claim" means the amount of the Claim of a Creditor as determined in accordance with the Claims Procedure Order;

"Required Majority" means the affirmative vote of a majority in number of the Creditors having Voting Claims and voting on this Plan (in person or by proxy) at the Creditors' Meeting representing not less than 66 2/3% in value of the Voting Claims of the Creditors voting (in person or by proxy) at the Creditors' Meeting in accordance with the terms of the Meeting Order;

"Sanction Order" means an order of the Court, among other things, approving and sanctioning this Plan;

"Secured Proven Claim" means any Claim or portion thereof, as finally determined in accordance with the Claims Procedure Order, which has the benefit of a valid and enforceable security interest in, mortgage or charge over, lien against or other similar interest in the Property, but only to the extent of the realizable value of the property subject to such security;

"Taxing Authorities" means any one of Her Majesty the Queen, Her Majesty the Queen in right of Canada, Her Majesty the Queen in right of any province or territory of Canada, the Canada Revenue Agency, any similar revenue or taxing authority of Canada and each and every province or territory of Canada and any political subdivision thereof and any Canadian or non-Canadian (including U.S.) government, regulatory authority, government department, agency, commission, bureau, minister, court, tribunal or body or regulation making entity exercising taxing authority or power, and **"Taxing Authority"** means any one of the Taxing Authorities;

"Unsecured Proven Claim" means the unsecured portion of a Creditor's Proven Claim as determined in accordance with the Claims Procedure Order;

"Unresolved Claim" means any Claim of a Creditor which has not been finally determined for distribution purposes in accordance with the Claims Procedure Order by the Implementation Date;

"Voting Claim" means the amount of a Creditor's Unsecured Proven Claim or the amount of a Creditor's Disputed Claim which has been accepted by the Monitor for the purpose of voting at the Creditors' Meeting in accordance with the Meeting Order;

"Voting Deadline" means 10:00 a.m. (Toronto time) on the Business Day before the date of the Creditors' Meeting; and

Section 1.2 Interpretation

For purposes of this Plan:

- (a) all references to currency and to "\$" are to Canadian Dollars, unless otherwise specified;
- (b) the division of this Plan into Articles and Sections are for convenience of reference only and do not affect the construction or interpretation of this Plan, nor are the descriptive headings of Articles and Sections intended as complete or accurate descriptions of the content thereof;
- (c) references to the singular in the Plan shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender;
- (d) unless otherwise specified, all references to time in this Plan mean local time in Toronto, Canada and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day;
- (e) unless otherwise specified, a time period within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next Business Day if the last day of the period is not a Business Day;

- (f) the words "includes" and "including" and similar terms of inclusion shall not, unless expressly modified by the words "only" or "solely", be construed as terms of limitation, but rather shall mean "includes but is not limited to" and "including but not limited to", so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive; and
- (g) Whenever any payment to be made or action to be taken under this Plan is required to be made or to be taken on a day other than a Business Day, such payment shall be made or action taken on the next succeeding Business Day.

ARTICLE 2

PURPOSE AND EFFECT OF THE PLAN

Section 2.1 Purpose of this Plan

The purpose of this Plan is to distribute the Distribution Pool to VON West's Creditors with Unsecured Proven Claims and provide for the compromise and settlement of all Claims against VON West.

Section 2.2 Effect of this Plan

On the Implementation Date, all Claims against VON West will be deemed to be compromised and settled and shall be fully released and discharged, excepting only the obligations to make distributions in respect of such Claims, which compromise shall be final and binding on VON West and all Persons affected by this Plan.

ARTICLE 3

CLASSIFICATION OF CREDITORS

Section 3.1 Class of Creditors

For the purpose of voting on this Plan the Creditors with Voting Claims shall constitute a single class, the Affected Creditors Class.

Section 3.2 Claims

Creditors shall prove their Claims, vote (in the case of Voting Claims) in respect of this Plan, and receive the distributions provided for hereunder pursuant to the Claims Procedure Order, the Meeting Order and this Plan.

In the case of a Claim by a landlord of VON West in connection with a restructuring, termination, repudiation, or disclaimer or breach of any lease, such Claim shall be quantified using the Landlord Formula Amount applicable to such lease. The Landlord Formula Amount shall apply notwithstanding the Claim amount set out in a landlord's proof of claim or the methodology used by the landlord to calculate that claim.

ARTICLE 4

CREDITORS' MEETING

Section 4.1 Creditors' Meeting

The Creditors' Meeting shall be held in accordance with this Plan, the Meeting Order and any further order of the Court which may be made from time to time. The only Persons entitled to attend the Creditors' Meeting are VON West, the Monitor and its legal counsel; those Persons, including the holders of proxies, entitled to vote at the Creditors' Meeting, the directors and officers of VON West, the Chief Restructuring Officer of VON Canada, and their respective legal counsel and advisors. Any other Person may be admitted on invitation of the chair of the Creditors' Meeting.

Section 4.2 Voting by Creditors

VON West will seek approval of this Plan by the affirmative vote of the Required Majority. Except for any resolution to be voted on at the Creditors' Meeting to approve this Plan, which will be decided by the Required Majority by ballot, every question submitted to a vote at the Creditors' Meeting will be decided by a majority in value of the Voting Claims, unless the Monitor decides, in its sole discretion, that any such question submitted to a vote at the Creditors' Meeting will be decided by the majority of votes given on a show of hands.

The result of any vote at the Creditors' Meeting will be binding on all Persons affected by this Plan, whether or not any such Person is present at the Creditors' Meeting.

Section 4.3 Claims for Voting Purposes

Each Creditor with a Voting Claim shall be entitled to one vote, which vote shall have the value of such Creditor's Voting Claim. The amount of a Creditor's Disputed Claim which has not been accepted by the Monitor as a Voting Claim may be voted at the Creditors' Meeting, but shall be recorded and tabulated by the Monitor separately at the amount of the Disputed Claim. The amount of the Voting Claim of any Creditor holding a Disputed Claim as accepted by the Monitor for the purpose of voting only shall be without prejudice to the rights of VON West, the Monitor and such Creditor with respect to the final determination of the Creditor's Claim for distribution purposes.

Section 4.4 Claims Bar Date

If any Person asserting a Claim (other than a Claim that was the subject of a Claim Notice in accordance with the Claims Procedure Order) has failed to file a Proof of Claim in accordance with the Claims Procedure Order prior to the Claims Bar Date (as defined in the Claims Procedure Order) or such later date as was agreed to in writing by the Monitor or extended by further order of the Court, that Person shall not be permitted to vote at the Creditors' Meeting and shall not receive any distribution under this Plan (except to the extent of any Claim that was the subject of a Claim Notice).

Section 4.5 Chair

An officer of the Monitor, or an individual designated by him or her, shall preside as the chair of the Creditors' Meeting and shall decide all matters relating to procedure at the Creditors' Meeting not otherwise set out in the Meeting Order.

ARTICLE 5

DISTRIBUTIONS UNDER THE PLAN

Section 5.1 Distributions on Account of Secured Proven Claims

If this Plan is implemented, then on the Distribution Date, each Creditor holding a Secured Proven Claim shall receive a distribution equal to the full amount of the Creditor's Secured Proven Claim.

Section 5.2 Distributions on Account of Unsecured Proven Claims

If this Plan is implemented, then on the Distribution Date, each Creditor holding an Unsecured Proven Claim will receive a distribution of a portion of the Distribution Pool equal to the proportion that such Creditor's Unsecured Proven Claim represents as a percentage of all Unsecured Proven Claims, up to the maximum amount of such Creditor's Unsecured Proven Claim. Such distributions shall be delivered by cheque sent by pre-paid ordinary mail by VON West to the address set out in such Creditor's proof of claim.

Section 5.3 Interest on Claims

Interest will not accrue or be paid on Unsecured Proven Claims after or in respect of the period following the Filing Date and no holder of an Unsecured Proven Claim will be entitled to any interest in respect of such Unsecured Proven Claim accruing on or after or in respect of the period following the Filing Date.

Section 5.4 Certain Crown Claims and Employee Claims

Within six (6) months after the date of the Sanction Order, VON West will pay in full all Crown Claims owed by VON West, if any.

At or prior to implementation of this Plan, VON West will pay in full all Employee Priority Claims owed by VON West, if any.

Section 5.5 Currency

For voting purposes, a Claim shall be denominated in Canadian dollars. Any Claim denominated in a currency other than Canadian dollars shall be converted to Canadian dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Filing Date.

Claims originally denominated in a foreign currency will be distributed to those creditors in Canadian dollars based on the noon spot rate of exchange quoted by the Bank of Canada for exchanging such currency to Canadian dollars as at the Implementation Date.

Section 5.6 Withholding and Reporting Requirements

VON West shall be entitled to deduct and withhold from any distribution, payment or consideration otherwise payable to any Creditor or to any Person on behalf of any Creditor such amounts (a "Withholding Obligation") (i) as VON West is required to deduct and withhold with respect to such payment under the ITA or any provision of federal, provincial, territorial, state, local or foreign tax law, in each case, as amended, or (ii) on account of payments previously made to Creditors under the Wage Earner Protection Program.

To the extent that amounts are so withheld or deducted and paid over to the applicable Taxing Authority, such withheld or deducted amounts shall be treated for all purposes of the Plan as having been paid to such Person as the remainder of the payment in respect of which such withholding and deductions were

made. For greater certainty, no distribution, payment or other consideration shall be made to or on behalf of a holder of a Proven Claim pursuant to the Plan unless and until such holder has made arrangements satisfactory to VON West for the payment and satisfaction of any Withholding Obligations imposed on VON West by any Taxing Authority.

Section 5.7 Uncashed Cheques

If a distribution cheque mailed by VON West to a Creditor is not deposited within six (6) months of its mailing or is returned to VON West and the Creditor entitled to such distribution cannot be found by VON West after reasonable efforts to locate such Creditor have been made, the cheque payable to such Creditor shall be cancelled and the funds represented by all such cancelled cheques shall, if in excess of \$5,000 in aggregate be reallocated to the Distribution Pool for distribution to creditors with Unsecured Proven Claims or, if less than or equal to \$5,000 in aggregate, shall be retained by VON West free and clear of any claims; provided, however, that VON West shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.7 to any Creditor where such distribution would be less than \$50 (the "**Minimum Distribution Threshold**"). Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON West free and clear of any claims and transferred to VON Canada.

Section 5.8 No Distribution Pending Allowance

Notwithstanding any other provision of the Plan, no payments or distributions shall be made with respect to all or any portion of an Unresolved Claim unless and to the extent all or a portion of the Unresolved Claim has become a Proven Claim for distribution purposes.

On the Implementation Date, VON West will pay from the Distribution Pool to the Monitor an amount equal to the aggregate amount of all distributions that Creditors with Unresolved Claims would otherwise have received pursuant to this Plan had their Unresolved Claims been Proven Claims for distribution purposes on the Distribution Date. The Monitor will establish a reserve for Unresolved Claims, if any, from the Distribution Pool (the "**Unresolved Claims Reserve**"). The Monitor shall continue to hold the Unresolved Claims Reserve for the benefit of each Creditor holding an Unresolved Claim until such Claim becomes a Proven Claim for distribution purposes (at which point the Monitor shall make a distribution in respect of such Proven Claim) or is ultimately disallowed.

If an Unresolved Claim is ultimately determined to not be a valid Claim in whole or in part in accordance with the Claims Procedure Order after the Implementation Date, any portion of the Unresolved Claims Reserve in respect of such Unresolved Claim shall be reallocated to the Distribution Pool and, if upon resolution of all Unresolved Claims, the Distribution Pool has a balance in excess of \$5,000, the funds in the Distribution Pool shall be paid out to creditors with Unsecured Proven Claims in accordance with this Plan or, if the funds in the Distribution Pool are less than or equal to \$5,000, the funds remaining in the Distribution Pool shall be retained by VON West free and clear of any claims; provided, however, that VON West shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.8 to any Creditor where such distribution would be less than the Minimum Distribution Threshold. Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON West free and clear of any claims.

Section 5.9 Unapplied Portion Of Reserve For Amounts Secured By Charges

A cash reserve in an amount not to exceed \$5,000 shall be paid over to the Monitor on the Implementation Date to pay any claims that may become payable for amounts secured by the Charges. If it is determined that the amounts held by the Monitor as a reserve for claims secured by the Charges is no longer required, such amounts shall be reallocated to the Distribution Pool and, if the funds in the Distribution Pool are less than or equal to \$5,000, the funds remaining in the Distribution Pool shall be

retained by VON West free and clear of any claims; provided, however, that VON West shall not be required to make any distribution of funds reallocated to the Distribution Pool under this Section 5.9 to any Creditor where such distribution would be less than the Minimum Distribution Threshold. Any amounts from these reallocated funds that would otherwise be payable to a Creditor in an amount that does not meet or exceed the Minimum Distribution Threshold shall be retained by VON West free and clear of any claims.

Section 5.10 Employee Claims

If a former employee of VON West has received payment from the Wage Earner Protection Program on account of amounts owing to such former employee by VON West, such former employee's recovery under this Plan will be adjusted so that such former employee's claim for distribution purposes excludes the amount received from the Wage Earner Protection Program by such former employee on account of amounts owing to such former employee by VON West.

ARTICLE 6

COURT SANCTION, CONDITIONS PRECEDENT AND IMPLEMENTATION

Section 6.1 Conditions Precedent

The implementation of this Plan is subject to the following conditions precedent which are in favour of VON West:

- (a) This Plan has been approved by the Required Majority at the Creditors' Meeting;
- (b) The Sanction Order has been issued and entered; and
- (c) Unless such condition is waived by VON West in consultation with the Monitor, all applicable appeal periods in respect of the Sanction Order have expired and any appeals therefrom have been finally disposed of by the applicable appellate tribunal.

Section 6.2 Effect of Sanction Order

In addition to approving and sanctioning this Plan, the Sanction Order shall, among other things:

- (a) Declare that: (i) the Plan has been approved by the Required Majority in conformity with the CCAA; (ii) VON West and the Monitor have complied with the provisions of the CCAA and the Orders of the Court made in these proceedings in all respects; (iii) the Court is satisfied that VON West and the Monitor have not done or purported to do anything that is not authorized by the CCAA; and (iv) the Plan and the transactions contemplated thereby are fair and reasonable;
- (b) Authorize the Monitor and VON West to perform their functions and fulfill their obligations under the Plan to facilitate the implementation of the Plan;
- (c) Effective on the Implementation Date, permanently stay all Claims and declare that the compromises effected hereby are approved, binding and effective as herein set out upon all Creditors and other Persons affected by this Plan;
- (d) Confirm the releases provided for in Article 8 hereof;
- (e) Declare that in carrying out the terms of the Meeting Order, the Sanction Order and this Plan, (i) the Monitor shall benefit from the protections given to it by the CCAA, the Initial Order, and any other Order in the CCAA Proceedings, and as an officer of the Court, including the stay of

proceedings in its favour; and (ii) the Monitor shall incur no liability or obligation as a result of carrying out the provisions of the Sanction Order and this Plan;

- (f) Effective on the Implementation Date, compromise, discharge and release VON West from any and all Claims of any nature in accordance with the Plan, and declare that the ability of any Person to proceed against VON West in respect of or relating to any Claims shall be forever discharged and restrained, subject only to the right of the Creditor to receive distributions pursuant to the Plan in respect of its Proven Claims; and
- (g) Declare that upon completion by VON West and the Monitor of their duties pursuant to the CCAA and the Orders granted in these proceedings under the CCAA, including without limitation, the Monitor's duties in respect of the Claims Procedure Order and the Plan, the Monitor may file with the Court a certificate stating that all of its duties in respect of VON West pursuant to the CCAA and the Orders have been completed and thereupon these CCAA Proceedings shall be terminated in respect of VON West.

Section 6.3 Monitor's Certificate

Upon receipt by the Monitor of written confirmation from VON West (on which the Monitor shall be entitled to rely without further investigation or verification) that all distributions under the Plan have been made and all the conditions precedent under the Plan have been satisfied, the Monitor shall file a certificate with the Court stating that the conditions precedent set out in Section 6.1 hereof have been satisfied and that the Plan has been implemented.

ARTICLE 7

PLAN AMENDMENTS

Section 7.1 Plan Amendments

VON West may amend, modify and/or supplement this Plan at any time and from time to time prior to the Creditors' Meeting, provided that all such amendments, modifications and supplements are disclosed and made available at the Creditors' Meeting in the manner required in the Meeting Order.

VON West may amend, modify and/ or supplement this Plan at any time and from time to time after the Creditors' Meeting but before the Sanction Order is issued, provided that all such amendments, modifications and supplements are approved by the Court on notice to the Creditors affected thereby in the manner required in the Meeting Order.

VON West may amend, modify and/or supplement this Plan at any time and from time to time after issuance of the Sanction Order, provided that all such amendments, modifications and supplements are, in the opinion of the Monitor or the Court, of an administrative nature required to better give effect to the implementation of this Plan or the Sanction Order and are not adverse to the financial or economic interests of the Creditors generally.

Any amended, modified and/or supplementary plan or plans of compromise or arrangement shall for all purposes be and be deemed to be a part of and incorporated into this Plan.

ARTICLE 8

RELEASES

- (a) On the Implementation Date, the following shall be fully, finally, irrevocably and forever compromised, released, discharged, cancelled and barred:

- i. all Claims, whether or not filed in accordance with the Claims Procedure Order;
- ii. all Director and Officer Claims, whether or not filed in accordance with the Claims Procedure Order;
- iii. any and all demands, claims, actions, causes of action, counterclaims, suits, debts, covenants, damages, judgments, executions, liens and other recoveries on account of any indebtedness, liability, obligation, demand or cause of action of whatever nature that any Person (including any Person who may claim contribution or indemnification against or from them) may be entitled to assert, against VON West, the Monitor, the Chief Restructuring Officer of VON Canada and each of their respective financial advisors, legal counsel, agents, directors, officers, partners, employees or representatives whether known or unknown, matured or unmatured, direct, indirect or derivative, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Implementation Date that are in any way relating to, arising out of or in connection with (i) the restructuring, disclaimer, resiliation, breach or termination of any contract, lease, agreement or other arrangement, whether written or oral; (ii) this Plan; and (iii) these CCAA proceedings; provided that nothing herein shall waive, release, discharge, cancel or bar any right to enforce the obligations under this Plan, VON West from or in respect of any Excluded Claim, or any person from any claim that is not permitted to be released pursuant to section 19(2) of the CCAA or section 5.1(2) of the CCAA.

(collectively, the "Released Claims").

(b) All Persons (regardless of whether or not such Persons are Creditors) are permanently and forever barred, estopped, stayed and enjoined, on and after the Implementation Date, from (i) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits, demands or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) in respect of a Released Claim; (ii) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order in respect of a Released Claim; or (iii) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits or demands, including without limitation, by way of contribution or indemnity or other relief, in common law, or in equity, or for breach of trust or breach of fiduciary duty or under the provisions of any statute or regulation, or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against any Person who makes such a claim or might reasonably be expected to make such a claim, in any manner or forum, against one or more of the parties who is the subject of a Released Claim

ARTICLE 9

GENERAL

Section 9.1 Termination of the Plan

At any time prior to the Implementation Date, VON West may determine not to proceed with this Plan, notwithstanding a prior approval given at the Creditors' Meeting or the obtaining of the Sanction Order.

Section 9.2 Paramountcy

From and after the Implementation Date, any conflict between this Plan and the covenants, warranties, representations, terms, conditions, provisions or obligations, expressed or implied, of any contract, credit document, agreement for sale, by-laws of VON West, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Creditors and VON

West as at the Implementation Date will be deemed to be governed by the terms, conditions and provisions of this Plan and the Sanction Order, which shall take precedence and priority.

Section 9.3 Successors and Assigns

This Plan and any compromise effected by this Plan shall be binding upon and shall enure to the benefit of the heirs, administrators, executors, representatives, successors and assigns of any Person named or referred to in, or affected by, this Plan for all purposes, as of the Implementation Date.

Section 9.4 Consents, Waivers and Agreements

On the Implementation Date, any Person affected by this Plan shall be deemed to have consented and agreed to all of the provisions of this Plan in their entirety. In particular, each Creditor shall be deemed to have executed and delivered to VON West and the Monitor all consents, releases, assignments and waivers, statutory or otherwise, required to implement and carry out this Plan in its entirety.

Section 9.5 Responsibilities of the Monitor

The Monitor is acting and will continue to act in all respects in its capacity as Monitor in these CCAA Proceedings, and not in its personal or corporate capacities. The Monitor will not be responsible or liable whatsoever for any obligations of VON West. The Monitor will have the powers and protections granted to it by the Plan, the CCAA, the Initial Order, the Sanction Order and any other Order made in the CCAA Proceedings.

Section 9.6 Deeming Provisions

In this Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

Section 9.7 Claims Bar Date

Nothing in this Plan extends or shall be interpreted as extending or amending the Claims Bar Date (as defined in the Claims Procedure Order) or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order.

Section 9.8 Severability of Plan Provisions

If any term or provision of this Plan is held by the Court to be invalid, void or unenforceable, the Court, at the request of VON West, will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term held to be invalid, void or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of this Plan will remain in full force and effect and shall in no way be affected, impaired or invalidated by such holding, alteration or interpretation.

Section 9.9 Notices

Any notice or communication to be delivered hereunder shall be in writing and shall reference this Plan and may, subject as hereinafter provided, be made or given by personal delivery, mail or facsimile addressed to the respective parties as follows:

- (a) If to VON West:

2315 St. Laurent Blvd., Suite 100
Ottawa, Ontario K1G 4J8

Attention: Jo-Anne Poirier

With copy to:

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4

Attention: Matthew Halpin / Evan Cobb
Email: matthew.halpin@nortonrosefulbright.com / evan.cobb@nortonrosefulbright.com

(b) if to the Monitor:

Collins Barrow Toronto Limited
11 King Street West
Suite 700
Toronto, Ontario M5H 4C7

Attention: Daniel Weisz / Brenda Wong
Email: dweisz@collinsbarrow.com / bywong@collinsbarrow.com

With a copy to:

Bennett Jones LLP
3400 One First Canadian Place
Toronto, Ontario M5X 1A4

Attention: Mark Laugesen
Email: laugesenm@bennettjones.com

(b) if to a Creditor:

to the last known address or a facsimile number for such Creditor or the address or facsimile number for such Creditor specified in the Proof of Claim filed by such Creditor pursuant to the Claims Procedure Order; or

(c) to such other address as any party may from time to time notify the others in accordance with this section. All such notices and communications which are delivered shall be deemed to have been received on the date of delivery. All such notices and communications which are delivered by facsimile shall be deemed to be received on the date transmitted, if before 5:00 p.m. on a Business Day, and otherwise shall be deemed to be received on the next Business Day following the day upon which such facsimile was sent. Any notice or other communication sent by mail shall be deemed to have been received on the fifth Business Day after the date of mailing. The unintentional failure by VON West or the Monitor to give a notice contemplated hereunder shall not invalidate any action taken by any Person pursuant to this Plan.

Section 9.10 Further Assurances

Notwithstanding that the transactions and events set out in this Plan shall be deemed to occur without any additional act or formality other than as set out herein, each of the Persons affected hereby shall

make, do and execute or cause to be made, done or executed all such further acts, deeds, agreements, transfers, assurances, instruments, documents or discharges as may be reasonably required by VON West or the Monitor in order to better implement this Plan.

Dated at Toronto, Ontario as of the 5th day of October, 2016

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR CANADA ET AL.

Court File No: CV-15-11192-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

PLAN OF COMPROMISE OR ARRANGEMENT

VON WEST

Norton Rose Fulbright Canada LLP
Royal Bank Plaza, South Tower, Suite 3800
200 Bay Street, P.O. Box 84
Toronto, Ontario M5J 2Z4 CANADA

Matthew Halpin LSUC#26208F
Tel: 613.780.8654
Email: matthew.halpin@nortonrosefulbright.com

Evan Cobb LSUC #55787N
Tel: 416.216.1929
Fax: 416.216.3930

Email: evan.cobb@nortonrosefulbright.com

Lawyers for Victorian Order of Nurses for Canada –
Eastern Region

APPENDIX B

APPENDIX "B"

**VICTORIAN ORDER OF NURSES FOR CANADA - WESTERN REGION
ESTIMATED DISTRIBUTION UNDER THE PLAN
(000's)**

	<i>Notes</i>	<i>High</i>	<i>Low</i>
Cash	1	77	70
Less: Professional fees and expenses	2	15	20
Reserve for charges	3	5	5
Employee Priority Claims	4	23	23
Record retention	5	-	-
Net Amount Available	(A)	<u>34</u>	<u>22</u>
Creditors			
Employee unsecured claims	6	371	371
Trade creditors	7	90	99
Landlords	8	387	387
Other restructuring claims	9	7	7
Due to VON Canada	10	-	-
Total creditors	(B)	<u>855</u>	<u>864</u>
Estimated distribution to Affected Creditors	(A ÷ B)	3.98%	2.55%

This schedule has been prepared by the Monitor based on information provided to the Monitor by the Applicants. The Monitor has reviewed the supporting documentation provided by the Applicants for reasonableness; however the Monitor has not audited or otherwise attempted to verify this information for accuracy or completeness.

The Monitor notes that the projected amount for the Distribution Pool is an estimate and that the actual amount of the Distribution Pool, and the actual distributions to Affected Creditors, may be different than as set out in this schedule.

APPENDIX "B"

NOTES

Notes

1. The amount of \$77,000 represents the projected cash balance at December 3, 2016, based on VON West's cash flow projections updated for actual results to October 29, 2016 and estimated disbursements to December 3, 2016, and is assumed for the purposes of this schedule to be the balance as at November 30, 2016. The Low amount reflects a contingency provision of \$7,000 that has been deducted from the High amount.
2. This amount represents an estimate of the professional fees of the Monitor in connection with the CCAA proceedings.
3. This amount is provided for in the Plan.
4. The quantum of Priority Claims of former employees was identified at approximately \$23,000 in the claims process for former employees of VON West that was undertaken by Collins Barrow Toronto Limited, in its capacity as Court-appointed Receiver of VON West (the "VON West Employee Claims Process").
5. The future cost of storing the medical records of VON West clients is estimated by VON West to be \$102,000 based on actual costs incurred to date. VON West is not holding back any funds to pay for the storage costs of the records.
6. This amount represents the amounts owing to former employees on account of termination and severance pay, vacation pay and other compensation that exceed the Employee Priority Claim amounts, as identified in the VON West Employee Claims Process.
7. The total known claims of trade creditors as recorded on VON West's accounts payable list as of October 3, 2016 is included as the High estimate. The Low estimate is calculated as 110% of the High estimate.
8. This amount represents the claims of landlords whose leases were disclaimed by VON West subsequent to the Filing Date and is calculated in accordance with the Landlord Formula Amount as set out in the Plan. This claim amount has been calculated by VON West. The Monitor has not reviewed the lease agreements.
9. This amount consists of claims for undelivered program(s) and estimated Restructuring Claims in respect of agreements with VON West that were disclaimed after the Filing Date as calculated by VON West. The Monitor has not reviewed the disclaimed agreements.
10. An amount of approximately \$4,423,000 owed by VON West to VON Canada was written off as uncollectible as at the Applicants' March 31, 2016 fiscal year end; however that amount is still owed to VON Canada. The Monitor has been advised by VON Canada that VON Canada will not be filing a claim in the VON West CCAA proceedings. As a result, for purposes of this schedule, no amount is recorded on this schedule in respect of VON West's indebtedness to VON Canada.

APPENDIX C

APPENDIX "C"

**VICTORIAN ORDER OF NURSES FOR CANADA - WESTERN REGION
ESTIMATED DISTRIBUTION IN A BANKRUPTCY
November 30, 2016 Liquidation Date
(000's)**

	Book Value 31-Jul-16	Projected Book Value 30-Nov-16	<i>High</i>	<i>Low</i>	Notes
Cash	73	85	77	70	1
Accounts Receivable	44	10	0	0	2
Subtotal			<u>77</u>	<u>70</u>	
Less: Administration costs			25	45	3
Employee Priority Claims			23	23	4
Record retention			50	102	5
Net Amount Available **			<u>-21</u>	<u>-100</u>	
Less: Levy payable on dividend to creditors			n/a	n/a	6
Amount available for unsecured Creditors			<u>(A) -</u>	<u>-</u>	
Unsecured Creditors					
Employees	69	69	371	371	7
Trade creditors	104	104	90	99	8
Landlords	-	-	387	595	9
Other restructuring claims	-	-	7	7	10
Due to VON Canada	-	-	4,423	4,423	11
Total creditors			<u>(B) 5,278</u>	<u>5,495</u>	
Estimated distribution to unsecured Creditors			(A ÷ B)	0.00%	0.00%

General: This schedule has been prepared on the assumption that (i) the Creditors or the Court do not approve the Plan of Compromise or Arrangement filed by VON West in the VON West CCAA Proceedings and (ii) a bankruptcy of VON West occurs on December 3, 2016.

This schedule has been prepared by the Monitor based on information provided to the Monitor by the Applicants. The Monitor has reviewed the supporting documentation provided by the Applicants for reasonableness; however the Monitor has not audited or otherwise attempted to verify this information for accuracy or completeness.

The Monitor notes that the projected amount available for unsecured Creditors and the actual distribution to unsecured creditors may be different from that as set out in this schedule.

** In light of the net amount available, It is possible that VON West would not file an assignment in bankruptcy since a licensed insolvency trustee may not be willing to accept an engagement as trustee in bankruptcy of VON West unless a third party agreed to guarantee the fees and disbursements of the trustee in bankruptcy.

APPENDIX "C"

NOTES

1. The amount of \$77,000 represents the projected cash balance at December 3, 2016, based on VON West's cash flow projections updated for actual results to October 29, 2016 and estimated disbursements to December 3, 2016, and is assumed for the purposes of this schedule to be the balance as at November 30, 2016. The Low amount reflects a contingency provision of \$7,000 that has been deducted from the High amount. The projected book value of \$85,000 was obtained from a projected balance sheet that was prepared by VON West in September 2016 and does not reflect actual cash disbursements or revised projections since that date.
2. VON West has advised that the account receivable of approximately \$10,000 is the balance owed by a community corporation, from which \$23,000 has been collected and the balance is not collectible.
3. Administration costs are assumed to include the fees and disbursements of the Trustee in Bankruptcy ("Trustee") and its counsel.
4. The quantum of Priority Claims of former employees was identified at approximately \$23,000 in the claims process for former employees of VON West that was undertaken by Collins Barrow Toronto Limited, in its capacity as Court-appointed Receiver of VON West (the "VON West Employee Claims Process").
5. The future cost of storing the medical records of VON West clients is estimated by VON West to be \$102,000 based on actual costs incurred to date. The Low estimate is VON's estimate. The High estimate assumes that the Trustee would make an application to the Court for an Order authorizing the Trustee to reduce the period that the records have to be retained with a corresponding decrease in retention cost. The cost of the eventual destruction of the medical records is not included in this estimate.
6. Pursuant to the provisions of the Bankruptcy and Insolvency Act, a levy of 5% on the amounts below \$1 million that are distributed by the Trustee to creditors is payable to the Office of the Superintendent of Bankruptcy.
7. This amount represents the amounts owing to former employees on account of termination and severance pay, vacation pay and other compensation that exceed the Employee Priority Claim amounts, as identified in the VON West Employee Claims Process.
8. The total known claims of trade creditors as recorded on VON West's accounts payable list as of October 3, 2016 is included as the High estimate. The Low estimate is calculated as 110% of the High estimate.
9. This represents the claims of landlords whose leases were disclaimed by VON West subsequent to the Filing Date. The Low estimate represents the landlords' claims for rent payable for the balance of the lease term. The High estimate is the amount calculated by VON West as payable to the landlords in accordance with the Landlord Formula Amount as set out in the Plan. The Monitor has not reviewed the lease agreements.
10. This amount consists of claims for undelivered program(s) and estimated Restructuring Claims in respect of agreements with VON West that were disclaimed after the Filing Date as calculated by VON West. The Monitor has not reviewed the disclaimed agreements.
11. An amount of approximately \$4,423,000 owed by VON West to VON Canada was written off as uncollectible as at the Applicants' March 31, 2016 fiscal year end; however that amount is still owed to VON Canada. For purposes of this schedule, it is assumed that in a bankruptcy, VON Canada would be entitled to file a claim for the amount that it is owed.

APPENDIX “W”

Brenda Wong

From: Monitor
Sent: Tuesday, November 15, 2016 2:21 PM
To: [REDACTED]
Cc: Monitor
Subject: RE: VON Canada Receivership
Attachments: RE: VON Canada Receivership

Ms. [REDACTED]

The Monitor acknowledges receipt of your e-mail below, including your decision to register your vote against acceptance of the plan of compromise or arrangement (the "Plan") filed by Victorian Order Of Nurses For Canada - Western Region ("VON West").

With respect to the matters raised in your e-mail and the requests you have made:

- i) Your complaint on October 25, 2016 regarding the lack of time provided to former employees was responded to in an e-mail exchange that day between you and the Monitor. A copy of that correspondence is attached hereto;
- ii) The Meeting Order in respect of the Plan was issued on October 5, 2016. After that date, the Monitor sought and obtained information from VON West regarding the estimated distribution assuming the Plan is implemented and the estimated distribution in a liquidation scenario. That took time. The required information was an essential part of the report to VON West's creditors. As soon as the required information was in hand, the report, as well as information relating to the meeting of creditors, was sent out to creditors by the Monitor.
- iii) We are unable to comment on the time it took for the mail to be delivered to you. That being said, in the Monitor's letter dated October 7, 2016 which was sent with the Proof of Claim Document Package, the Monitor noted that it would, in the next few weeks, be sending an information package with information on the Plan and on how creditors can vote on the Plan. That letter was how the Monitor gave creditors advance notice that further materials would be coming. Once the information package was ready, it was concurrently mailed and posted to the Monitor's website.
- iv) Please note that you are the only creditor who has requested that the voting deadline be extended and the meeting of creditors adjourned. Based on the Monitor's review of the Meeting Order, the Monitor is only able to extend time limits imposed on any Creditor if the Monitor and VON West deem it advisable. The Monitor does not at this time deem it advisable to extend the time for creditors to vote or to adjourn the meeting of creditors.
- v) The Minutes of the meeting of creditors will be included in the Monitor's report to the Court that will be filed by the Monitor, in which the results of the meeting of creditors will be presented to the Court. A copy of the Monitor's report will be posted on the Monitor's website.

Having said all of the above, the Monitor recognizes your concerns. Accordingly, the Monitor will include a copy of your e-mail in the Monitor's report to the Court reporting on the results of the vote on the Plan in order to present those concerns to the Judge presiding over this matter.

Should you have any further questions, please contact us.

Jeffrey Berger, CPA, CA
Senior Analyst
Collins Barrow Toronto Limited
T 647-726-0496

C 647-823-5517
F 416-480-2646

11 King St. W., Suite 700, Box 27
Toronto, Ontario, Canada, M5H 4C7

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Information contained in this communication, unless expressly stated otherwise, is not intended or written to be used as tax advice. Any tax advice expressly stated as such herein is based on the facts provided to us either verbally or in writing and on current tax law including judicial and administrative interpretation. Tax law is subject to continual change, at times on a retroactive basis and may result in additional taxes, interest or penalties. Should the facts communicated to us be incorrect or incomplete or should the law or its interpretation change, our advice may be inappropriate. We are not responsible for updating our advice for changes in law or interpretation after the date hereof.

From: [REDACTED]
Sent: Tuesday, November 15, 2016 2:24 AM
To: Monitor
Subject: VON Canada Receivership

Dear Collins Barrow:

Attached are my two Creditor proxy votes from both Creditor packages that I received from VON Canada, via Collins Barrow.

I am voting Against approval of the plan.

I will require a copy of the minutes of the proceedings from the stated Creditors meeting in Toronto.

This is my second formal complaint regarding the lack of time provided to former employees during this process to review offers and documentation, seek legal counsel and reply with an informed decision.

Regarding the Creditors Package, with the offer of 2.5 cents per dollar owed:-

- The court documentation states that the court decision was made **October 5th 2016**.
- The package from Collins Barrow was not mailed out until **November 1st, by regular mail**.
- The package was received in Alberta on the **evening of Thursday Nov 10th 2016**.
- Given November 11th was a Statutory Holiday, and your time zone differences, I have been afforded **only 1 business day (November 14th)** to seek legal counsel and submit an informed decision.
- This by any standard, is inadequate and completely unacceptable

As it takes an average of 10 days for any regular mail to get from Ontario to Alberta, what time had Collins Barrow planned to provide former employees to ensure their rights were not being violated?

In order to ensure that all former employees are adequately informed and protected, the November 15th deadline to Vote needs to be extended, and the scheduled November 16th Creditors meeting needs to be rescheduled. I note that the Monitor has the capacity to do so.

I look forward to your response
Regards,

Brenda Wong

From: Monitor
Sent: Tuesday, October 25, 2016 4:56 PM
To: [REDACTED]
Cc: Monitor
Subject: RE: VON Canada Receivership

[REDACTED]

My understanding of your email is that your request for an extension is in respect of the termination of your employment by VON Canada. The Monitor has no knowledge of or involvement with VON Canada's termination of your employment, and the Monitor does not speak for or act in the place of management of VON Canada. If you require an extension, your request should be made to VON Canada.

Brenda

Brenda Wong, CIRP, LIT
Senior Manager
Collins Barrow Toronto Limited
T 647-727-3621
F 416-480-2646

11 King St. W., Suite 700, Box 27,
Toronto, Ontario, Canada, M5H 4C7

Clarity Defined@
www.collinsbarrow.com



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From: [REDACTED]
Sent: Tuesday, October 25, 2016 4:45 PM
To: Monitor
Subject: Re: VON Canada Receivership

You didn't respond to my need for an extension as advised by legal counsel.

On Tuesday, 25 October 2016, Monitor <cbtlmonitor@collinsbarrow.com> wrote:

[REDACTED]

The Monitor cannot comment on the termination of your employment by VON Canada as we have no knowledge of or involvement with that matter.

The two packages that you received in respect of the CCAA proceedings for VON West are for:

- Vacation pay, termination pay and severance of [REDACTED] owed to you as a former employee of VON West, as calculated by VON West; and
- An account payable of [REDACTED] owed to you as recorded in VON West's books and records.

You notified us on January 22, 2016 that you did not agree with the amounts calculated by VON West in respect of vacation pay, termination pay and severance owing to you. I responded on January 28, 2016 requesting that you make the necessary revisions to the Proof of Claim form and Schedule A and return the amended forms to us (see the attached emails). We did not receive the amended forms back from you.

If you do not agree with the amounts recorded on the Claim Notices, please follow the instructions for filing a Dispute Notice, as contained in paragraph 11 of the Claims Procedure Order. For your convenience I have attached copies of the Claims Procedure Order and the Dispute Notice.

Brenda

Brenda Wong, CIRP, LIT

Senior Manager

Collins Barrow Toronto Limited

T 647-727-3621

F 416-480-2646

11 King St. W., Suite 700, Box 27,

Toronto, Ontario, Canada, M5H 4C7

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www.collinsbarrow.com



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From: [REDACTED]
Sent: Tuesday, October 25, 2016 2:41 PM
To: Monitor
Subject: VON Canada Receivership

Dear Collins Barrow

1) I have been out of province on vacation and just received the documents regarding the termination of my employment by VON Canada. I will require an extension of 2 weeks to enable me to secure adequate legal consultation prior to signing any legal documents with regard to VON Canada's termination of my employment. This would provide me with less than 4 weeks of turnaround time to return signed legal documents, which is standard in proceedings such as these.

2) Why did I receive 2 packages for 2 amounts? One for [REDACTED] and one for [REDACTED]

3) I took the time to submit to Collins Barrow corrections to the amount being claimed back in January 2016. However the corrections are not reflected in any of these claims.

Sincerely,

[REDACTED]

[REDACTED]

APPENDIX “X”

**MINUTES OF THE MEETING OF THE CREDITORS OF
VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION (“VON
West”)**

(the “Meeting”)

Date: November 16, 2016 at 2:00 p.m.

Place: Norton Rose Fulbright Canada LLP, Royal Bank Plaza, South Tower, 200 Bay Street, Suite 3800, Toronto, Ontario M5J 2Z4

1. Attendance

The following individuals were in attendance at the Meeting:

- Mr. Daniel Weisz, Collins Barrow Toronto Limited (Monitor)
- Ms. Brenda Wong, Collins Barrow Toronto Limited (Monitor)
- Mr. Mark Laugesen, Bennett Jones LLP (Counsel to the Monitor)
- Mr. Bill Smethurst, representative of VON West
- Ms. Roxanne Anderson, March Advisory Services (Chief Restructuring Officer of VON Canada)
- Mr. Evan Cobb, Norton Rose Fulbright Canada LLP (counsel to VON West)
- Ms. Tevia Jeffries, Dentons LLP (counsel to the directors and officers of VON West)
- Other persons as set out on the attendance record attached as **Appendix “A”** to these minutes

All persons present were required to sign the attendance record.

A telephone conference number 1-866-994-8460 was provided in the Information Package sent to creditors on November 1, 2016 in order that creditors might listen to and present questions at the Meeting by telephone. The conference line was opened at the start of the Meeting; however, no persons participated in the Meeting by teleconference.

2. Materials tabled at the Meeting

Copies of the following materials were made available to all those in attendance:

- Plan of Compromise or Arrangement dated October 5, 2016 (the “**Plan**”). A copy of the Plan is attached as **Appendix “B”** to these minutes.

- The Monitor's Report dated November 1, 2016 on the plan of compromise or arrangement of VON West dated October 5, 2016 (the "**Monitor's Report**"). A copy of the Monitor's Report is attached as **Appendix "C"** to these minutes.

3. Chair Introductions

Mr. Daniel Weisz of Collins Barrow Toronto Limited, the Court Appointed Monitor (the "**Monitor**") of VON West advised those in attendance that he would be acting as the Chair of the Meeting (the "**Chair**"), as authorized by the Meeting Order made by the Ontario Superior Court Order of Justice on October 5, 2016.

The Chair introduced Ms. Wong and informed those present at the Meeting that Ms. Wong would act as the Secretary and Scrutineer of the Meeting.

4. Calling to Order

The Chair advised those in attendance that:

- the Meeting was not a public meeting and not open to the media;
- only Affected Creditors, the Chief Restructuring Officer of VON Canada, representatives of the Monitor, the directors and officers of VON West, holders of valid, signed proxies and their legal advisors, or any other person who is invited by VON West or the Chair of the Meeting, are entitled to attend; and
- only Affected Creditors or their proxies may vote.

It was confirmed that everyone in attendance had signed the attendance record.

The Chair called the Meeting to order at 2:05 p.m.

5. Request for Rescheduling of Meeting

The Chair advised that on November 15, 2016, a former employee of VON West requested that the Meeting be rescheduled to a later date. The Monitor responded to the request on November 15, 2016 and advised the former employee that the Monitor would not be proceeding to reschedule the Meeting.

6. Quorum

The Chair confirmed that there was a quorum, being at least one Affected Creditor, present or by proxy.

7. The Plan

The Chair advised that the purpose of the Meeting was to review, consider and, if appropriate, vote on the Plan.

The Chair then referred to the Monitor's Report which summarized the key aspects of the Plan in respect of (i) the proposed distributions to Affected Creditors, (ii) the anticipated timing of such distributions, and (iii) the conditions precedent to the implementation of the Plan.

Specifically, the Chair advised those in attendance that:

- i) as set out in the Monitor's analysis in the Monitor's Report, assuming an estimated Distribution Pool of between \$22,000 and \$34,000, the Monitor estimated that the distribution, before consideration of amounts employees may have received from the Wage Earner Protection Program, would be:
 - to Affected Creditors approximately \$0.0255 to \$0.0398 per dollar of Unsecured Proven Claim;
- ii) the Distribution Date was to be no later than February 27, 2017;
- iii) the conditions precedent to the Implementation of the Plan are:
 - a. a vote in favour of approving the Plan by the majority of Affected Creditors, representing two-thirds in value of the Affected Creditors' Claims, present and voting in person, by voting letter or by proxy at the Meeting;
 - b. an order sanctioning the Plan must have been issued and entered by the Court (the "**Sanction Order**"); and
 - c. unless waived by VON West in consultation with the Monitor, all appeal periods in respect of the Sanction Order must have expired and any appeals having been finally disposed of.

The Chair advised that if the Plan is not approved, as set out in the Monitor's Report, it is the Monitor's view that a bankruptcy of VON West could occur. The Chair referred those in attendance to the Monitor's Report and the liquidation analysis attached thereto, wherein it was noted that the Monitor's assessment was that, in the event of a bankruptcy, the amount available for distribution to unsecured creditors was estimated to be:

- (i) to former employees, 100% of their Employee Priority Claim up to a maximum of \$2,000 to the extent not previously paid to the former employees by VON West or pursuant to the WEPP; and
- (ii) approximately \$Nil per dollar of Unsecured Proven Claim.

8. Questions from the Floor

The Chair invited questions with respect to the Plan or the voting to take place. No questions were asked.

9. Voting on the Plan

The Chair then asked for a motion to permit a vote on the Plan. The proposed resolution to be voted on was:

“The Plan of Compromise or Arrangement dated October 5, 2016 of Victorian Order Of Nurses For Canada – Western Region under the *Companies’ Creditors Arrangement Act* be and is hereby authorized and approved”.

The motion was moved by Daniel Weisz as proxy for Canon Canada Inc. and seconded by Daniel Weisz as proxy for Three Loose Screws Inc.

The Chair announced the results of the vote, taking into account the above vote and proxies/voting letters provided to the Monitor, as follows:

Affected Creditors:

- Votes IN FAVOUR approving the Plan:
 - 12 votes with a dollar value of \$377,575.47
- Votes AGAINST approving the Plan:
 - 7 votes with a dollar value of \$181,962.40
- The votes IN FAVOUR represent approximately 63.2% in number of total votes cast and approximately 67.5 % of the value of the Unsecured Proven Claims of creditors voting on the Plan in person or by voting letter or proxy.

The Chair advised the Meeting that included in the aforementioned votes was one proxy, which voted against the approval of the Plan, which was received at the office of the Monitor and time-stamped at 10:02 a.m. (Toronto time) on November 15, 2016. The transmission of this proxy appeared to have commenced by fax at 8:45 a.m. (Manitoba time); however, it was uncertain whether the facsimile actually arrived at the Monitor’s office prior to the 10:00 a.m. (Toronto time) deadline. In view of the time that the facsimile appeared to have been sent, the Monitor accepted the proxy for voting purposes.

The Chair further advised the Meeting that another proxy was received at the office of the Monitor at 10:38 a.m. (Toronto time) on November 15, 2016. However, since that proxy appeared to be transmitted from Lethbridge, Alberta at 8:35 a.m. (Alberta time), which was after the 10:00 a.m. (Toronto time) deadline, the Monitor did not accept the proxy for voting purposes.

The Chair advised the Meeting that the result of the vote was that the Plan was approved by the requisite majority of creditors pursuant to the *Companies’ Creditors Arrangement Act* representing more than 2/3 in value of the claims voting.

The Chair declared that the Plan had been approved by the Affected Creditors.

10. Termination of Meeting

The Chair asked if there was any further business to be conducted. As there was no further business, the Chair declared the Meeting terminated at 2:12 p.m. and thanked everyone for their attendance.




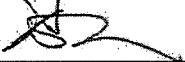


Chair


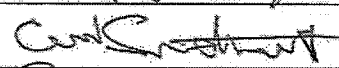




Secretary

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT PROCEEDING OF
 VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION
 ATTENDANCE LIST – MEETING OF CREDITORS ON PLAN OF COMPROMISE OR ARRANGEMENT
 November 16, 2016**

No.	Signature	NAME (Print)	Representing (Name of creditor)	Proxy Filed
1		EVAN COEB	NORTON ROSE FULBRIGHT - APPLICANTS' COUNSEL	
2		DANIEL WOZNIAK	COLLINS BARLOW TORONTO LIMITED	N/A
3		MARK S LAULSEN	BENNETT JONES, COUNSEL TO THE MASTER	N/A
4		BRENDA WONG	COLLINS BARLOW TORONTO LIMITED	n/a
5				
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**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT PROCEEDING OF
VICTORIAN ORDER OF NURSES FOR CANADA - WESTERN REGION
ATTENDANCE LIST - MEETING OF CREDITORS ON PLAN OF COMPROMISE OR ARRANGEMENT
November 16, 2016**

No.	Signature	NAME (Print)	Representing (Name of creditor)	Proxy Filed
16		BRIAN LUE-SHING	TELUS COMMUNICATIONS Company	X
17		BILL SMITHURST		N/A
18		Teria Jeffries	Directors - counsel for board of directors	N/A
19		Roxane Anderson		
20				
21				
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APPENDIX “Y”



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

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. 1990, c. C-43, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
VICTORIAN ORDER OF NURSES FOR CANADA, VICTORIAN ORDER FOR
NURSES FOR CANADA – EASTERN REGION, AND VICTORIAN ORDER OF
NURSES FOR CANADA – WESTERN REGION**

Applicants

**AFFIDAVIT OF DANIEL WEISZ
(sworn November 21, 2016)**

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

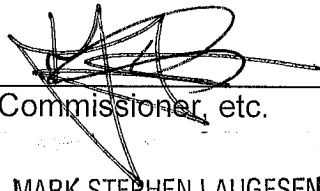
1. I am a Senior Vice-President of Collins Barrow Toronto Limited ("**CBTL**"), in its capacity as Court-appointed Monitor (the "**Monitor**") of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**"), and together with VON Canada and VON East, the "**Applicants**") and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. On November 25, 2015, this Court issued an Order (as amended and restated, the "**Initial Order**") pursuant to the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**") appointing CBTL as Monitor. Pursuant to paragraph 33 of the Initial Order, the Monitor and its legal counsel are required to pass their accounts with the Court from time to time.



3. For the period May 23, 2016 to November 13, 2016 (the "**Period**"), the Monitor's accounts total \$247,392.91, consisting of \$213,196.50 in fees, \$5,735.28 in disbursements plus harmonized sales tax ("**HST**") of \$28,461.13 (the "**Monitor Fees and Disbursements**"). Attached hereto and marked as **Exhibit "A"** are detailed accounts (the "**Monitor's Accounts**") issued by CBTL for fees and disbursements incurred by CBTL in the course of these CCAA proceedings during the Period.
4. The Monitor's Accounts are a fair and accurate description of the services provided and the amounts charged by CBTL.
5. Attached hereto and marked as **Exhibit "B"** is a schedule summarizing each account in Exhibit "A", the total billable hours charged per account, the total fees charged per account, and the average hourly rate charged per account.
6. The Monitor requests that this Honourable Court approve the Monitor's Accounts for the Period, in the total amount of \$247,392.91 for services rendered and recorded during the Period.
7. Details of the activities undertaken and services provided during the Period by CBTL in its capacity as the Monitor in connection with the administration of the CCAA proceedings are described in the Fourth to the Eighth Reports of the Monitor filed with the Court.
8. Bennett Jones LLP, in its capacity as counsel to the Monitor (the "**Monitor's Counsel**"), has rendered services throughout the CCAA proceedings in a manner consistent with the instructions of the Monitor.
9. The total fees for services and disbursements provided by the Monitor's Counsel in the CCAA Proceedings during the period May 17, 2016 to November 13, 2016, amount to \$122,520.30 including HST (the "**Monitor's Counsel Fees and Disbursements**"). The time spent by Monitor's Counsel's personnel is more particularly described in the Affidavit of Annie Kwok, assistant to Mark Laugesen, a partner of the Monitor's Counsel who has carriage of this file, sworn November 16, 2016 in support of the Monitor's request for approval of the Monitor's Counsel Fees and Disbursements.



**THIS IS EXHIBIT "A" REFERRED TO IN THE
AFFIDAVIT OF DANIEL WEISZ SWORN
BEFORE ME THIS 21ST DAY OF NOVEMBER, 2016**



A Commissioner, etc.

MARK STEPHEN LAUGESEN

Collins Barrow Toronto Limited
 Collins Barrow Place
 11 King Street West
 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

T. 416.480.0160
 F. 416.480.2646

www.collinsbarrow.com

To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date May 30, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 26

No. C000281

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period May 23, 2016 to May 29, 2016.

Date	Professional	Description
5/24/2016	Brenda Wong	Review/respond to emails; update service list; reference draft report to source documents and make corrections to draft report; review draft response to creditor regarding status update; review summary of activities; review weekly cash flow reporting and discussion with J. Berger regarding questions to be followed up.
5/24/2016	Jeffrey Berger	Review of week 12 cash flow, correspondence with B. Smethurst regarding same.
5/24/2016	Daniel Weisz	Discussions with M. Laugesen of Bennett Jones LLP and R. Anderson; review affidavit of Jo-Ann Poirier; review and update report to court; discussion with B. Wong on draft report; review fee affidavit of Bennett Jones LLP; work on Monitor's fee affidavit.
5/25/2016	Jeffrey Berger	Review of week 12 cash flow, correspondence with B. Smethurst regarding same.
5/25/2016	Brenda Wong	Telephone call with M. Laugesen and D. Weisz regarding Monitor's draft report; check report references; arrange for posting of documents to website; review VON and counsel's comments on Monitor's draft report and make edits; telephone call with VON and counsel regarding VON's comments on draft report; review email from Public Health Agency of Canada and email to VON regarding same.
5/25/2016	Daniel Weisz	Discussion with M. Laugesen regarding comments with respect to draft report; update report to court; provide draft of report to VON; conference call to discuss the draft report; finalize the report and fee affidavit; attend at Bennett Jones LLP regarding documents.

May 30, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 26

Page 2

Date	Professional	Description
5/26/2016	Jeffrey Berger	Review of draft Affidavit regarding pension plan; review of week 12 cash flow, correspondence with B. Smethurst regarding same.
5/26/2016	Daniel Weisz	Review emails regarding claim of Public Health Agency of Canada; review website postings; review draft affidavit regarding motion to court with respect to pension plan and provide comments to M. Laugesen; review draft pension plan order and provide comments to M. Laugesen; prepare for attendance in court on May 27, 2016; review updated draft documents regarding pension.
5/26/2016	Brenda Wong	Emails with Public Health Agency of Canada.
5/27/2016	Daniel Weisz	Prepare for and attend in court regarding stay extension motion; discussions with E. Cobb and M. Laugesen regarding proposed partial wind-up of pension plan.
5/28/2016	Daniel Weisz	Attend to voicemail from M. Laugesen regarding his discussion with E. Cobb.
5/29/2016	Daniel Weisz	Review updated draft affidavit and order regarding pension plan, email comments to M. Laugesen with respect to same; discussion with M. Laugesen regarding the draft documents; review email from M. Laugesen regarding his subsequent discussion with E. Cobb.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	14.30	\$ 495	\$ 7,078.50
Brenda Wong, CIRP, LIT	Senior Manager	6.30	\$ 350	2,205.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	5.20	\$ 195	1,014.00
Total hours and professional fees		25.80		\$ 10,297.50
HST @ 13%				1,338.68
Total payable				\$ 11,636.18

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

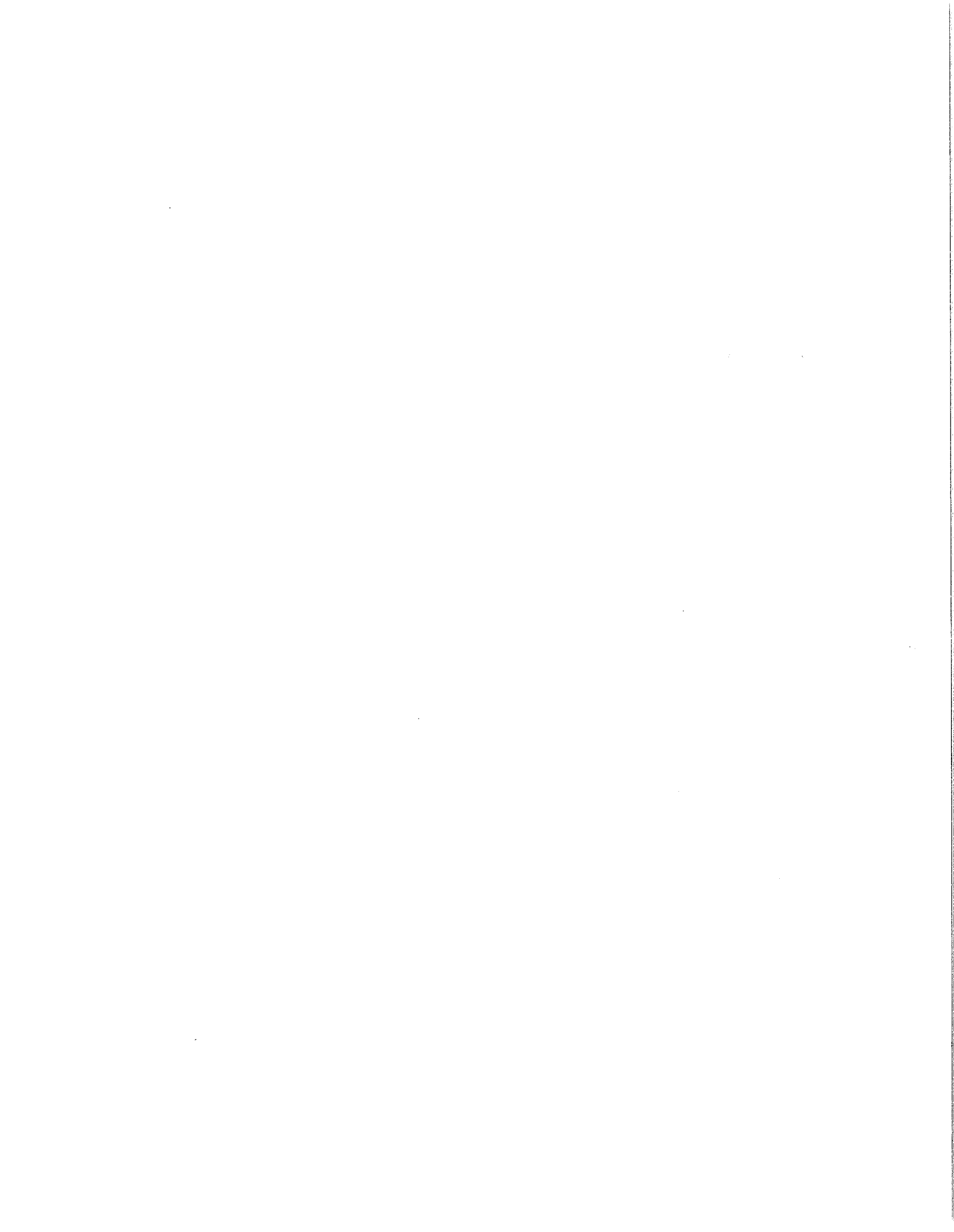
Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

PLEASE RETURN ONE COPY WITH REMITTANCE

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
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Collins Barrow Toronto Limited
 Collins Barrow Place
 11 King Street West
 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

T. 416.480.0160
 F. 416.480.2646

www.collinsbarrow.com

To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date June 7, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 27

No. C000288

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period May 30, 2016 to June 5, 2016.

Date	Professional	Description
5/30/2016	Jeffrey Berger	Review of week 13 cash flow report.
5/30/2016	Daniel Weisz	Discussion with R. Anderson regarding pending application to Court with respect to partial wind-up of pension plan; review summary of activities.
5/31/2016	Daniel Weisz	Review Stay Extension Order and Endorsement issued, arrange for posting to Receiver's website, arrange for posting of the Applicants' motion regarding pension plan to the Monitor's website; discussion with M. Laugesen of Bennett Jones LLP regarding status of pension matters and retention of Koskie Minsky by certain unions; review final affidavit regarding proposed pension plan restructuring and meet with J. Cohen and S. Caravaggio to discuss same; exchange emails regarding pension; discussion with S. Caravaggio regarding same.
5/31/2016	Joel Cohen	Discussion with D. Weisz regarding proposed pension plan restructuring.
5/31/2016	Stanley Caravaggio	Discussion with J. Cohen and D. Weisz regarding proposed VON Canada Pension Plan restructuring; review of background documents and discussion with D. Weisz on next steps.
6/1/2016	Jeffrey Berger	Updating the Service List; review of week 13 cash flow report and correspondence with B. Wong and B. Smethurst regarding same; respond to correspondence from former employees of Victorian Order Of Nurses For Canada Nova Scotia Branch and VON West regarding the pension plan.
6/1/2016	Brenda Wong	Review and file emails; review updates to Service List; review questions regarding weekly cash flow and discussions with J. Berger on same; respond to telephone call from GE Capital; email to R. Anderson regarding summary of issues regarding claims process; review motion materials regarding pension application and discuss with J. Berger response to enquiries re pensions.

June 7, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 27

Page 2

Date	Professional	Description
6/2/2016	Daniel Weisz	Review account rendered by Bennett Jones; discussion with B. Wong on pension plan, review emails regarding same and email to M. Laugesen; review email from S. Caravaggio re pension and email to M. Laugesen on same; conference call with M. Laugesen and B. Wong regarding email received re questions on the proposed pension plan restructuring; emails with R. Anderson regarding proposed VON letter re pension; review VON Canada draft letter re: pension; review draft email response to pension inquiry; update call with R. Anderson and B. Wong, email to M. Laugesen in respect of same.
6/2/2016	Brenda Wong	Respond to email from VON regarding Monitor's contact information for service list updates re pension plan; discussions with D. Weisz and M. Laugesen regarding responding to pension inquiries; draft response to pension plan inquiry.
6/3/2016	Brenda Wong	Arrange for posting to the Monitor's website of VON Canada pension letter; telephone call to Enbridge NB regarding VON utility bills sent to Monitor.
6/3/2016	Daniel Weisz	Review revised letter VON Canada to send to parties regarding pension plan restructuring and email to R. Anderson on same; review email from M. Gold of Koskie Minsky regarding pension plan restructuring.
		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.

June 7, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 27

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	5.00	\$ 495	\$ 2,475.00
Joel Cohen, ASA, ACIA	Director *	0.25	\$ 600	150.00
Stanley Caravaggio, FCIA, FSA	Senior Manager *	1.50	\$ 365	547.50
Brenda Wong, CIRP, LIT	Senior Manager	2.50	\$ 350	875.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	4.80	\$ 195	936.00
Total hours and professional fees		14.05		\$ 4,983.50
HST @ 13%				647.86
Total payable				\$ 5,631.36

* Collins Barrow Toronto Actuarial Services Inc.

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

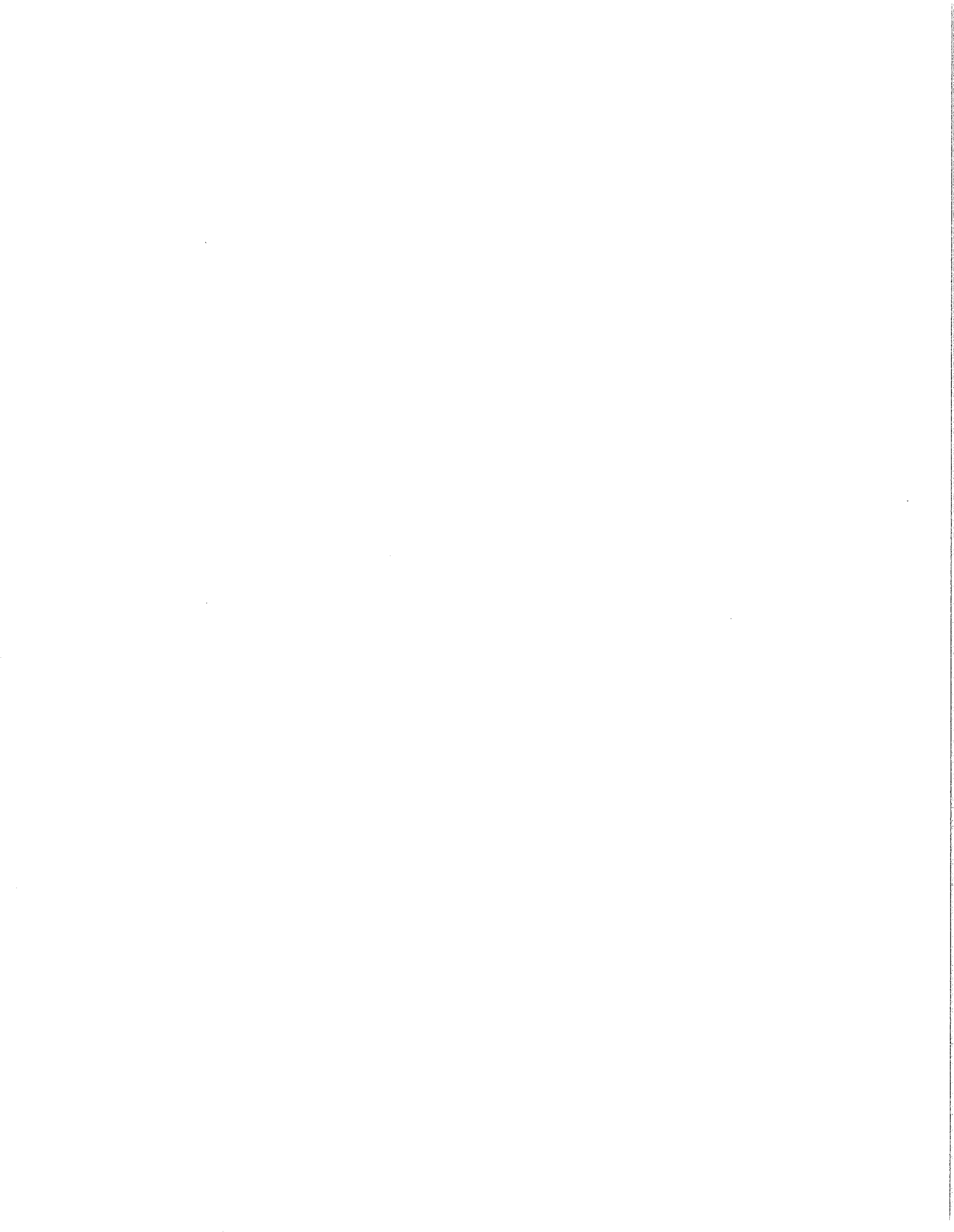
Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

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To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date June 13, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 28

No. C000293

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period June 6, 2016 to June 12, 2016.

Date	Professional	Description
6/6/2016	Jeffrey Berger	Review Week 14 cash flow report; summary of operating costs and review of operating cost variances.
6/6/2016	Brenda Wong	Review weekly cash flow report and variances to updated forecast; discussion with J. Berger regarding operating costs; review draft of follow-up questions on cash flow.
6/6/2016	Daniel Weisz	Review emails regarding enquiry of M. Gold and proposed conference call; exchange emails regarding scheduling of call; prepare for and attend upon discussion with M. Laugesen of Bennett Jones LLP regarding pension plan considerations.
6/7/2016	Daniel Weisz	Review emails; review summary of activities.
6/8/2016	Brenda Wong	Follow up with J. Berger regarding pension inquiries and any outstanding questions in respect of this week's cash flow report.
6/8/2016	Daniel Weisz	Exchange emails with B. Smethurst regarding accounts; review email regarding E. Cobb discussion with M. Gold and exchange emails with M. Laugesen regarding same; prepare for and attend call with R. Anderson regarding status of various matters.
6/9/2016	Jeffrey Berger	Continued review of week 14 cash flow and supporting documents.
6/9/2016	Daniel Weisz	Review emails and email to E. Cobb regarding call proposed today with M. Gold and actuary.
6/10/2016	Daniel Weisz	File emails.
		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.

June 13, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 28

Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	3.90	\$ 495	\$ 1,930.50
Brenda Wong, CIRP, LIT	Senior Manager	1.00	\$ 350	350.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.40	\$ 195	663.00
Total hours and professional fees		8.30		\$ 2,943.50
HST @ 13%				382.66
Total payable				\$ 3,326.16

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

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WIRE PAYMENT DETAILS

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To Victorian Order Of Nurses For Canada
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 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date June 20, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 29

No. C000294

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period June 13, 2016 to June 19, 2016.

Date	Professional	Description
6/13/2016	Brenda Wong	Review summary of activities.
6/13/2016	Daniel Weisz	Review summary of activities.
6/14/2016	Jeffrey Berger	Review of Period 3, Week 1 cash flow.
6/14/2016	Brenda Wong	Review draft response to inquiry of creditor of VON; review Period 3, Week 1 cash flow report.
6/15/2016	Jeffrey Berger	Continue review of Period 3, Week 1 cash flow.
6/15/2016	Brenda Wong	Respond to emails from VON regarding Canon and Telus claim documents and Niagara Top-Up claims.
6/16/2016	Daniel Weisz	Review email from M. Laugesen of Bennett Jones LLP regarding pension plan.
6/17/2016	Daniel Weisz	Review Notice of Objection filed by United Nurses of Alberta ("UNA") and discussion with B. Wong on same; discussion with M. Laugesen regarding Monitor position regarding pension plan and discussion with B. Wong on same; conference call with R. Anderson and B. Wong to discuss the status of the CCAA proceedings.
6/17/2016	Brenda Wong	Respond to email from pension plan member regarding comments to be submitted; review responding motion of UNA and arrange for posting to webpage; review draft response to member with pension inquiry; telephone call with D. Weisz and R. Anderson regarding status update; review and file emails.
		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.

June 20, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 29

Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	1.30	\$ 495	\$ 643.50
Brenda Wong, CIRP, LIT	Senior Manager	1.50	\$ 350	525.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.90	\$ 195	370.50
Total hours and professional fees		4.70		\$ 1,539.00
HST @ 13%				200.07
Total payable				\$ 1,739.07

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

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Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date June 27, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 30

No. C000297

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period June 20, 2016 to June 26, 2016.

Date	Professional	Description
6/20/2016	Daniel Weisz	Review summary of activities; discussion with former employee regarding his enquiry with respect to the Wage Earner Protection Program ("WEPP") and pension plan and request for hard copies.
6/20/2016	Jeffrey Berger	Review of Period 3, Week 2 cash flow.
6/20/2016	Brenda Wong	Review Period 3, Week 2 cash flow report; telephone call from former VON West employee inquiring re: claims process and WEPP and pension claim.
6/21/2016	Jeffrey Berger	Review of Period 3, Week 2 cash flow; responding to pension inquiry.
6/21/2016	Brenda Wong	Discussion with J. Berger regarding response to pension inquiry from employee.
6/21/2016	Daniel Weisz	Discussion with M. Laugesen of Bennett Jones LLP regarding his discussion with E. Cobb of Norton Rose Fulbright Canada LLP re proposed pension plan restructuring.
6/22/2016	Brenda Wong	Review and make edits to draft response to pension inquiry.
6/23/2016	Jeffrey Berger	Review of correspondence from pensioner.
6/23/2016	Daniel Weisz	Exchange emails with M. Laugesen regarding status of submission by Gowling WLG (Canada) LLP ("Gowlings") on behalf of the Ontario Nurses Association ("ONA").
6/23/2016	Brenda Wong	Review/respond to emails from R. Anderson regarding supporting documentation for Canon proof of claim and treatment of Niagara top-up claims; review email from R. Smith on behalf of pensioner, discussion with D. Weisz regarding same.

June 27, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 30

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Date	Professional	Description
6/24/2016	Daniel Weisz	Review emails from R. Smith, discussion with B. Wong and M. Laugesen regarding same and the Receiver's position relating thereto; conference call with B. Wong, M. Laugesen and E. Cobb to discuss the proposed pension plan restructuring; prepare for and attend conference call with R. Anderson and B. Wong to discuss the restructuring proceedings.
6/24/2016	Brenda Wong	Review emails from/to R. Smith regarding pension plan; email to R. Smith regarding adding his name to the service list; update service list; telephone call with D. Weisz and M. Laugesen regarding email from R. Smith; telephone call with D. Weisz, M. Laugesen and E. Cobb regarding VON response to email from R. Smith; review inquiries received from pension members to date; weekly status call with D. Weisz and R. Anderson; review emails from employees regarding VON Canada claims process and treatment of WEPP payments.
6/25/2016	Daniel Weisz	Review email from E. Cobb regarding his discussion with Gowlings re ONA position on proposed pension plan restructuring.
6/26/2016	Daniel Weisz	Exchange voicemails with M. Laugesen regarding E. Cobb's discussion with Gowlings regarding the proposed pension plan restructuring.
		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.

June 27, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 30

Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	2.60	\$ 495	\$ 1,287.00
Brenda Wong, CIRP, LIT	Senior Manager	3.60	\$ 350	1,260.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.90	\$ 195	760.50
Total hours and professional fees		10.10		\$ 3,307.50
HST @ 13%				429.98
Total payable				\$ 3,737.48

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WIRE PAYMENT DETAILS

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 2315 St. Laurent Boulevard, Suite 100
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Attention: Jo-Anne Poirier, President and CEO

Date July 5, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 31

No. C000298

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period June 27, 2016 to July 3, 2016.

Date	Professional	Description
6/27/2016	Daniel Weisz	Attend to voicemail from M. Laugesen of Bennett Jones LLP regarding his discussion with E. Cobb of Norton Rose Fulbright Canada LLP; review further draft of email to R. Smith and email to M. Laugesen re same; review summary of activities; review email to R. Smith.
6/27/2016	Jeffrey Berger	Responding to creditor inquiries regarding Proofs of Claim filed; review of Week 3 cash flow.
6/27/2016	Brenda Wong	Review emails regarding Gowling WLG (Canada) LLP ("Gowlings") cross-motion and response to R. Smith email; review and edit draft response to creditor inquiry regarding status of claims process; review and edit response to creditor who failed to file claim before Claims Bar Date; email to R. Anderson regarding treatment of claims after Claims Bar Date; review summary of activities; re-send support for Canon proof of claim to VON.
6/28/2016	Jeffrey Berger	Review of Week 3 cash flow; correspondence with creditor of VON West regarding post-filing invoices issued by the creditor.
6/28/2016	Brenda Wong	Email to B. Smethurst regarding outstanding Allstream invoices; review draft response to Allstream; email Canon backup to R. Anderson; review weekly cash flow report and discussion with J. Berger regarding same; emails with R. Anderson regarding claims filed after Claims Bar Date.
6/28/2016	Daniel Weisz	Review emails; discussion with M. Laugesen regarding proposed pension plan restructuring.
6/29/2016	Brenda Wong	Review emails from B. Smethurst regarding responses to questions on weekly cash flow report and supporting documents; begin draft of Monitor's fourth report to the Court.

July 5, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 31

Page 2

Date	Professional	Description
6/29/2016	Daniel Weisz	Review information provided and email to B. Smethurst regarding same; review draft email to the service list by E. Cobb and provide comments to M. Laugesen; review email from M. Gold regarding pension plan restructuring; discussion with B. Wong on report to Court to be prepared regarding July 14 motion.
6/30/2016	Daniel Weisz	Review emails regarding court attendance scheduled for July 6; email to R. Anderson; review email from Mr. Smith and discussion with M. Laugesen on same; work on fourth report to the Court.
6/30/2016	Brenda Wong	Review emails regarding July 6 Court attendance; telephone discussion with Procura/Develus regarding whether they can file a proof of claim; email to R. Anderson regarding VON's position on late claims; continue writing fourth report; send copies of Telus and other proofs of claim to VON.
7/1/2016	Daniel Weisz	Review emails regarding court attendance(s) regarding proposed pension plan restructuring.
		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.

July 5, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 31

Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	2.50	\$ 495	\$ 1,237.50
Brenda Wong, CIRP, LIT	Senior Manager	6.70	\$ 350	2,345.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	2.50	\$ 195	487.50
Total hours and professional fees		11.70		\$ 4,070.00
HST @ 13%				529.10
Total payable				\$ 4,599.10

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

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 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date July 11, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 32

No. C000304

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period July 4, 2016 to July 10, 2016.

Date	Professional	Description
7/4/2016	Brenda Wong	Review weekly cash flow report; review emails regarding pension hearing.
7/5/2016	Jeffrey Berger	Review of Week 4 cash flow report and supporting documents.
7/5/2016	Brenda Wong	Email to M. Laugesen of Bennett Jones LLP (" Bennett Jones ") regarding response to Point Alliance email regarding claims bar date; review emails regarding pension motion; arrange for posting of Applicants' documents to Monitor's webpage; weekly update call with R. Anderson and D. Weisz; discussion with J. Berger regarding questions on this week's cash flow report and review draft email to VON regarding same; email to Point Alliance and Develus regarding non-admittance of claims after claims bar date.
7/5/2016	Daniel Weisz	Attend update call with R. Anderson and B. Wong; review emails in preparation for Court attendance tomorrow and meeting with M. Laugesen; exchange emails with R. Anderson including regarding correspondence with respect to pension plan restructuring; review summary of activities; prepare for and meet with M. Laugesen regarding tomorrow's Court attendance; work on report to Court.
7/6/2016	Jeffrey Berger	Review of Week 4 cash flow, correspondence with B. Smethurst regarding same; emails with MTS Allstream regarding outstanding invoices issued to VON West.
7/6/2016	Brenda Wong	Discussion with J. Berger regarding VON response to questions on Week 4 cash flow report and MTS Allstream post-filing charges; discussion with D. Weisz regarding outcome of 9:30 Court attendance with respect to pension matters.

July 11, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 32

Page 2

Date	Professional	Description
7/6/2016	Daniel Weisz	Prepare for and attend at Court for 9:30 attendance, subsequent meeting with attendees, subsequent meeting at Dentons with M. Laugesen, K. Kraft, R. Anderson and E. Cobb and discussion with B. Wong on same; review Bennett Jones statement of account.
7/8/2016	Brenda Wong	Review factum of Financial Services Commission of Ontario ("FSCO") and arrange for posting to Monitor's webpage.
7/8/2016	Daniel Weisz	Review VON factum regarding pension plan restructuring; discussion with R. Anderson; review of factum filed by FSCO.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	8.40	\$ 495	\$ 4,158.00
Brenda Wong, CIRP, LIT	Senior Manager	2.10	\$ 350	735.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.20	\$ 195	624.00
Total hours and professional fees		13.70		\$ 5,517.00
HST @ 13%				717.21
Total payable				\$ 6,234.21

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Attention: Jo-Anne Poirier, President and CEO

Date July 25, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 33

No. C000310

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period July 11, 2016 to July 24, 2016.

Date	Professional	Description
7/11/2016	Jeffrey Berger	Review of Week 5 cash flow report.
7/11/2016	Brenda Wong	Review Week 5 cash flow report and discussions with J. Berger regarding same; review draft email to VON regarding outstanding questions for follow-up; review VON answers to cash flow questions.
7/11/2016	Daniel Weisz	Review summary of activities; review emails.
7/12/2016	Brenda Wong	Telephone call from creditor from BC wishing to file a claim.
7/12/2016	Jeffrey Berger	Responding to creditor inquiries.
7/12/2016	Daniel Weisz	Email to R. Anderson regarding status of position of the Ontario Nurses Association regarding the proposed pension plan restructuring.
7/13/2016	Brenda Wong	Review and make edits to draft response to creditor inquiry; review and respond to emails from VON regarding copies of proofs of claim requested.
7/13/2016	Daniel Weisz	Discussion with M. Laugesen of Bennett Jones LLP regarding Court attendance scheduled for tomorrow regarding proposed pension plan restructuring; discussion with M. Laugesen regarding his discussion with E. Cobb; review exchange of emails with C. Prophet of Gowling WLG.
7/14/2016	Brenda Wong	Respond to VON request for copies of IBM and community corporations' claims.
7/14/2016	Daniel Weisz	Prepare for and attend in Court for case conference with respect to proposed pension plan restructuring and discussion with B. Wong on same; discussion with M. Laugesen regarding his discussion with E. Cobb subsequent to meeting held with Financial Services Commission of Ontario.
7/15/2016	Daniel Weisz	Review Court endorsement; arrange for posting on Monitor website; discussion with R. Anderson on the status of various matters.

July 25, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 33

Page 2

Date	Professional	Description
7/15/2016	Brenda Wong	Review emails regarding service list and revised schedule for pension matters.
7/15/2016	Jeffrey Berger	Updating the service list.
7/19/2016	Brenda Wong	Respond to email from Point Alliance; review weekly cash flow report; review proof of claim acceptance/disallowance forms.
7/20/2016	Jeffrey Berger	Review of Week 6 cash flow report.
7/20/2016	Brenda Wong	Review email from creditor and draft response.
7/22/2016	Jeffrey Berger	Review of Week 6 cash flow report and related supporting documents.
7/22/2016	Daniel Weisz	Review correspondence regarding proposed pension plan restructuring.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	3.70	\$ 495	\$ 1,831.50
Brenda Wong, CIRP, LIT	Senior Manager	2.20	\$ 350	770.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	5.20	\$ 195	1,014.00
Total hours and professional fees		11.10		\$ 3,615.50
HST @ 13%				470.02
Total payable				\$ 4,085.52

PAYMENT BY VISA ACCEPTED

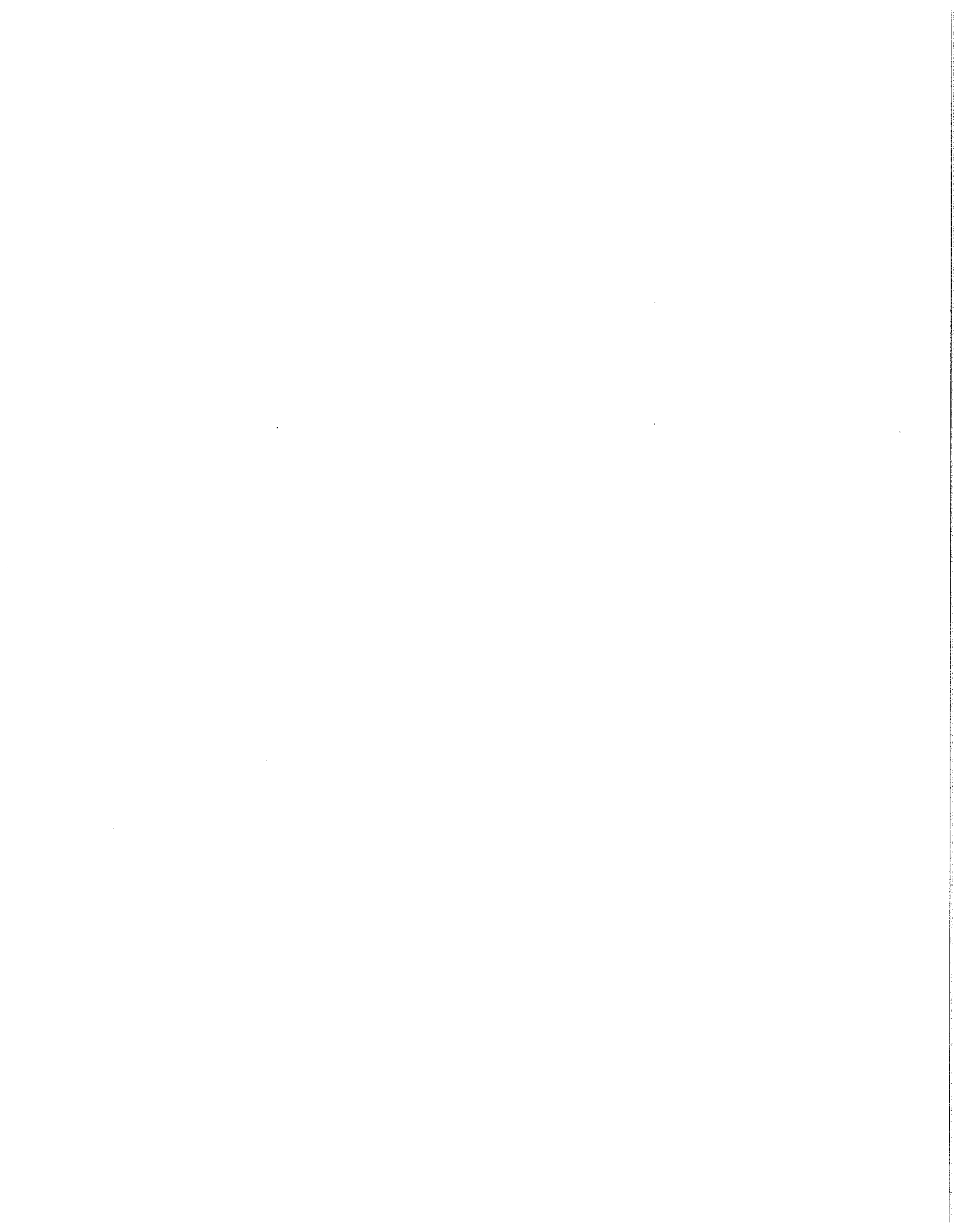
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 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date August 2, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 34

No. C000313

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period July 25, 2016 to July 31, 2016.

Date	Professional	Description
7/25/2016	Jeffrey Berger	Review of Week 7 cash flow report.
7/25/2016	Brenda Wong	Review motion record of Ontario Nurses Association; review weekly cash flow report and discussion with J. Berger regarding same; review VON preliminary analysis of proposed restructuring vs. liquidation; review VON comments on proofs of claim filed; telephone call with R. Anderson and D. Weisz regarding VON preliminary analysis.
7/25/2016	Daniel Weisz	Discussion with B. Wong on status of various matters; review summary of activities; review preliminary analysis of proposed restructuring plan vs. liquidation prepared by VON; prepare for and attend conference call with R. Anderson and B. Wong.
7/26/2016	Jeffrey Berger	Review of Week 7 cash flow report and support.
7/26/2016	Brenda Wong	Discussion with D. Weisz regarding inquiry from creditor and drafting a response.
7/26/2016	Daniel Weisz	Review email from creditor and discussion with B. Wong on response to same; discussion with B. Wong on claims process, timing, etc.; review draft email to creditor and provide comments to B. Wong; discussion with R. Anderson regarding disclaimers to community corporations to be issued.
7/27/2016	Daniel Weisz	Review and sign resiliations/disclaimers of agreements regarding association agreements and trademark agreements, exchange emails with E. Shainblum of VON regarding same, discussion with R. Anderson regarding same; discussion with M. Laugesen of Bennett Jones LLP on status; review account of Bennett Jones.

Date	Professional	Description
7/28/2016	Daniel Weisz	Discussion with B. Wong on notice to be sent in respect of restructuring claims regarding disclaimers/resiliations issued yesterday; review files and email to R. Anderson; review schedule regarding claims filed and discussion with B. Wong on same; discussion with M. Laugesen regarding status of proposed pension plan restructuring and claims process.
7/28/2016	Brenda Wong	Email to VON regarding mailing list for community corporations; review VON comments on proofs of claim and discussion with D. Weisz regarding same; telephone call with R. Anderson and B. Smethurst to discuss proofs of claim; make updates to proofs of claim worksheet; review supporting statement for Staples claim; discussion with M. Laugesen regarding revision of claims; review mailing list for new disclaimers.
7/29/2016	Brenda Wong	Update proof of claims master list; emails with R. Anderson regarding mailing list for disclaimers; discussion with D. Weisz regarding claims process; respond to email from Public Health Agency.
7/29/2016	Daniel Weisz	Meet with B. Wong to discuss her discussion with M. Laugesen, matters relating to the claims process; discussion with R. Anderson regarding status of proposed pension plan restructuring, review emails.
		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.

August 2, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 34

Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	6.70	\$ 495	\$ 3,316.50
Brenda Wong, CIRP, LIT	Senior Manager	9.70	\$ 350	3,395.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.00	\$ 195	585.00
Total hours and professional fees		19.40		\$ 7,296.50
HST @ 13%				948.55
Total payable				\$ 8,245.05

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

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Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date August 10, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 35

No. C000315

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period August 1, 2016 to August 7, 2016.

Date	Professional	Description
8/2/2016	Brenda Wong	Resend email to funders and email to VON to ask for mailing address for one of contacts; review summary of activities; review Week 8 cash flow report.
8/2/2016	Daniel Weisz	Review summary of activities.
8/2/2016	Jeffrey Berger	Review of Week 8 cash flow report.
8/3/2016	Daniel Weisz	Review emails regarding cash flow variance and discussion with J. Berger on same; exchange emails with R. Anderson regarding requests for disclaimers/resiliations; discussion with B. Wong on admittances/revisions/disallowances regarding claims filed; review and sign two disclaimers/resiliations and emails with R. Anderson in connection with same.
8/3/2016	Brenda Wong	Review and respond to email from B. Smethurst regarding pension arrears variance noted in cash flow report; update proof of claim tracking schedule; telephone call from R. Anderson regarding outstanding information with respect to claims; draft notices to creditors regarding revisions to amounts filed in proofs of claim; review support from VON regarding claims pertaining to VON-East and emails with B. Smethurst regarding same; review draft response to email inquiry from Loblaws.
8/3/2016	Jeffrey Berger	Review of supporting documentation for Week 8 cash flow report; drafting notices of acceptance, revision and disallowance regarding trade creditor claims; drafting cover letter for creditor notices; respond to emails from creditors.

Date	Professional	Description
8/4/2016	Brenda Wong	Arrange for mailing of proof of claim document package to two community corporations; telephone call with M. Laugesen of Bennett Jones LLP and D. Weisz regarding proofs of claim; discussions with J. Berger regarding notices to creditors and claim filed by Canon; update call with R. Anderson and D. Weisz; review of notices with D. Weisz.
8/4/2016	Jeffrey Berger	Drafting notices of acceptance, revision and disallowance regarding trade creditor claims.
8/4/2016	Daniel Weisz	Prepare and engage in discussion with B. Wong and M. Laugesen regarding claims filed and Monitor disposition of same; review and update draft letter to creditors regarding allowance/disallowance of claims pursuant to the Claims Procedure Order; review draft disallowances of claim and discussion with B. Wong on same; discussion with M. Laugesen regarding his discussion with E. Cobb; conference call with R. Anderson and B. Wong regarding status of CCAA proceedings.
8/5/2016	Daniel Weisz	Review supplementary motion record of United Nurses of Alberta.
8/5/2016	Jeffrey Berger	Review of supporting documentation for Week 8 cash flow and drafting notices of acceptance, revision, and disallowance for trade creditors of VON Canada.
8/5/2016	Brenda Wong	Finalize letter to creditors to accompany notices; review and make changes to draft notices to creditors; emails to VON regarding claims of CanFirst, City of Miramichi and Canon; email to VON regarding draft notices to employees; email draft notices to M. Laugesen for review.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	4.10	\$ 495	\$ 2,029.50
Brenda Wong, CIRP, LIT	Senior Manager	13.00	\$ 350	4,550.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	14.60	\$ 195	2,847.00
Total hours and professional fees		<u>31.70</u>		\$ 9,426.50
Disbursements				
Photocopies: re Proof of Claim Document Package to certain creditors			\$ 23.89	
Postage: re Proof of Claim Document Package to certain creditors			<u>13.62</u>	
Total disbursements				\$ 37.51
Total professional fees and disbursements				\$ 9,464.01
HST @ 13%				1,230.32
Total payable				\$ 10,694.33

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WIRE PAYMENT DETAILS

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To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date August 15, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 36 -

No. C000319

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period August 8, 2016 to August 14, 2016.

Date	Professional	Description
8/8/2016	Jeffrey Berger	Review of Week 9 cash flow report; drafting notices to different categories of creditors regarding proofs of claim filed in the VON Canada claims process.
8/8/2016	Brenda Wong	Review draft notices of acceptance for Niagara Top-Up claims; review contingent and unquantified claim submitted; review Court order regarding review of claims and email to M. Laugesen of Bennett Jones LLP regarding supporting documentation required for disallowance of a claim; telephone call with M. Laugesen regarding comments on draft notices to creditors; finalize standard wording for employee notices; telephone call and email with R. Anderson requesting copies of A/P lists for the Applicants; review of A/P information sent by B. Smethurst; review and preparation of draft notices of revision and disallowance for certain trade creditors; review supplementary responding motion record of United Nurses of Alberta ("UNA").
8/8/2016	Daniel Weisz	Discussion with B. Wong on proof of claim received; discussion with B. Wong on claims process.
8/9/2016	Jeffrey Berger	Review of Week 9 cash flow report; drafting notices to creditors (Niagara Top-Up, employees) regarding proofs of claim filed.
8/9/2016	Brenda Wong	Review weekly cash flow report; review A/P reports to confirm disallowance of VON East and VON West claims; telephone call from Enbridge regarding VON East; prepare notices of revision or disallowance; review and sign draft notices to Niagara Top-Up creditors.
8/10/2016	Jeffrey Berger	Drafting notices to creditors (employees) regarding proofs of claim filed.

Date	Professional	Description
8/10/2016	Brenda Wong	Respond to email from a creditor; review and make changes to draft response to creditor email; review emails from creditors regarding claims; review notice of appearance from Sack Goldblatt and arrange for posting to Monitor's web page.
8/10/2016	Daniel Weisz	Discussion with B. Wong on status of disallowance of claims; review summary of activities; review account of Bennett Jones; review Notice of Appearance filed by Sack Goldblatt.
8/11/2016	Jeffrey Berger	Continue drafting notices to creditors (employees) regarding proofs of claim filed in VON Canada claims process.
8/11/2016	Daniel Weisz	Discussion with M. Laugesen regarding status of pension plan restructuring and various motions relating thereto; review emails; discussion with B. Wong on proof of claim received; exchange emails with R. Anderson regarding email received regarding disclaimer issued to Edmunston NB address; discussion with M. Laugesen following his discussion with E. Cobb; conference call with R. Anderson and B. Wong regarding status of various matters relating to the restructuring process.
8/11/2016	Brenda Wong	Review schedule from VON regarding updated community corporation claims and update proof of claim schedule; telephone call with D. Weisz and R. Anderson regarding update; review draft notices to employees and make revisions; update claims schedule.
8/12/2016	Daniel Weisz	Review draft letter to employees regarding admittance/disallowance of claims and discussion with B. Wong on same.
8/12/2016	Jeffrey Berger	Make revisions to notices to creditors (employees) and sending notices to employees.
8/12/2016	Brenda Wong	Make additional revisions to notices and discussion with J. Berger regarding notices to employees.
		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.

August 15, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 36

Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	2.30	\$ 495	\$ 1,138.50
Brenda Wong, CIRP, LIT	Senior Manager	14.80	\$ 350	5,180.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	28.50	\$ 195	5,557.50
Total hours and professional fees		45.60		\$ 11,876.00
HST @ 13%				1,543.88
Total payable				\$ 13,419.88

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

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Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
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 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date August 23, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 37

No. C000324

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada - Eastern Region ("**VON East**"), and Victorian Order Of Nurses For Canada - Western Region ("**VON West**") (collectively, "**VON**" or the "**Company**") for the period August 15, 2016 to August 21, 2016.

Date	Professional	Description
8/15/2016	Brenda Wong	Update claims schedule for claim received after the claims bar date from former director; calculate Restructuring Claims Bar Date.
8/15/2016	Daniel Weisz	Review summary of activities; review emails.
8/17/2016	Jeffrey Berger	Review of Week 10 cash flow and related documents; preparing notices of acceptance and notices of revision and disallowance for VON community corporations.
8/17/2016	Daniel Weisz	Prepare for and attend conference call with R. Anderson and B. Wong on status of the CCAA proceedings, discussion with M. Laugesen of Bennett Jones LLP regarding same.
8/17/2016	Brenda Wong	Review weekly cash flow report; review amended claims from community corporations and email to B. Smethurst re same; weekly update call with D. Weisz and R. Anderson.
8/18/2016	Jeffrey Berger	Preparing and sending notices of acceptance, revision and disallowance to VON community corporations.
8/18/2016	Brenda Wong	Emails with B. Smethurst regarding amended claim; review draft notices to community corporations; updating claims schedule; review draft responses to creditor emails regarding impact of re-categorization of creditor's claim.
8/19/2016	Daniel Weisz	Email to M. Laugesen enquiring regarding Ontario Nurses' Association's position regarding pension restructuring motion date, discussion with M. Laugesen regarding same.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	2.20	\$ 495	\$ 1,089.00
Brenda Wong, CIRP, LIT	Senior Manager	1.90	\$ 350	665.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	4.70	\$ 195	916.50
Total hours and professional fees		8.80		\$ 2,670.50
HST @ 13%				347.17
Total payable				\$ 3,017.67

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VISA NUMBER _____ Expiry Date _____
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WIRE PAYMENT DETAILS

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 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date August 30, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 38

No. C000328

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period August 22, 2016 to August 28, 2016.

Date	Professional	Description
8/22/2016	Jeffrey Berger	Review of Week 11 cash flow.
8/22/2016	Brenda Wong	Review weekly cash flow report; review email from VON East creditor.
8/22/2016	Daniel Weisz	Discussion with B. Wong on notice received from Wage Earner Protection Program ("WEPP").
8/23/2016	Brenda Wong	Review emails regarding withdrawal of pension motion; review summary of activities; emails with J. Berger regarding Canon claim and response to Niagara Top-Up creditor; telephone call from VON East employee inquiring regarding status; review factum of Ontario Nurses Association ("ONA") and arrange for posting to Monitor's web page.
8/23/2016	Daniel Weisz	Review summary of activities; review of emails.
8/23/2016	Jeffrey Berger	Corresponding with pensioners and employees regarding notices of revision and disallowance; review of Week 11 cash flow.
8/24/2016	Jeffrey Berger	Review of Week 11 cash flow, corresponding with B. Smethurst and B. Wong regarding same.
8/24/2016	Brenda Wong	Review VON Canada draft plan of arrangement.
8/24/2016	Daniel Weisz	Review factum of ONA; review draft factum of VON Canada; prepare for and meet with M. Laugesen of Bennett Jones LLP regarding Monitor's position in respect of the motion scheduled for August 30, 2016; conference call with M. Laugesen and E. Cobb; review draft plan of arrangement and email to M. Laugesen in respect of same.
8/25/2016	Jeffrey Berger	Review of Week 11 cash flow.

Date	Professional	Description
8/25/2016	Brenda Wong	Review factum of VON, Financial Services Commission of Ontario ("FSCO"), and United Nurses of Alberta ("UNA") and arrange for posting to Monitor's webpage; attend update call with D. Weisz and R. Anderson; prepare notice of disallowance regarding claim received.
8/25/2016	Daniel Weisz	Review VON Canada factum regarding pension plan restructuring motion; voicemail message for C. Prophet of Gowling WLP ("Gowling"), exchange emails with M. Laugesen; discussion with C. Prophet and communication with M. Laugesen regarding same; call in to E. Cobb; discussion with M. Laugesen; email to various counsel to set up meeting to discuss ONA motion regarding pension restructuring, various correspondence in connection with same; review factum from FSCO; attend update call with R. Anderson and B. Wong; exchange emails with M. Gold regarding meeting tomorrow; review factum filed by UNA; discussion with M. Laugesen regarding meeting tomorrow.
8/26/2016	Daniel Weisz	Exchange emails with M. Laugesen; review draft disallowance of claim and provide comments; prepare for and attend meeting with M. Laugesen, E. Cobb, R. Anderson (by phone), J. Spence, M. Ou, D. Brown, C. Prophet and F. Lamee to discuss motion scheduled for August 30, 2016, subsequent meeting with M. Laugesen and E. Cobb; discussion with M. Gold, discussion with M. Laugesen on same, further discussion with M. Gold and E. Cobb regarding same; review draft affidavit regarding Plan and Meeting Order; review draft Meeting Order and emails in respect of same.
8/26/2016	Jeffrey Berger	Review of revised claim from TELUS; draft notice of revision or disallowance in respect of Canon claim; discussion with B. Smethurst regarding Telus claim.
8/26/2016	Brenda Wong	Review revised Notice of Disallowance and send to M. Laugesen for review; discussions with J. Berger and D. Weisz regarding Telus claim and email to R. Anderson regarding same; review and make changes to Canon Notice of Revision or Disallowance; review draft email regarding Telus claim.
8/28/2016	Daniel Weisz	Discussion with M. Laugesen regarding draft documents to be distributed.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	14.50	\$ 495	\$ 7,177.50
Brenda Wong, CIRP, LIT	Senior Manager	5.10	\$ 350	1,785.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	4.60	\$ 195	897.00
Total hours and professional fees		24.20		\$ 9,859.50
HST @ 13%				1,281.74
Total payable				\$ 11,141.24

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WIRE PAYMENT DETAILS

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To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date September 6, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 39

No. C000329

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period August 29, 2016 to September 4, 2016.

Date	Professional	Description
8/29/2016	Jeffrey Berger	Review Week 12 cash flow report; drafting notices of acceptance.
8/29/2016	Daniel Weisz	Review M. Laugesen of Bennett Jones LLP comments on draft motion documents; attend meeting with E. Cobb of Norton Rose Fulbright Canada LLP and M. Laugesen regarding draft documents; discussion with B. Wong on draft documents and email to E. Cobb regarding same; discussion with M. Laugesen regarding proposed meeting dates; discussion with M. Laugesen regarding his discussion with E. Cobb with respect to dates; discussion with M. Laugesen regarding court motion tomorrow; review correspondence.
8/29/2016	Brenda Wong	Review meeting order and forms; prepare cover letter and finalize notice of disallowance to creditor with contingent claim; review and sign Telus notice of acceptance of claim; review weekly cash flow report; follow up regarding notices to community corporations returned undelivered by Canada Post and resending to the directors of the community corporations; start drafting Monitor's report to creditors on the proposed plan of compromise or arrangement.
8/30/2016	Daniel Weisz	Prepare for and attend in court regarding motion with respect to pension plan restructuring; review summary of activities; review account of Bennett Jones.
9/1/2016	Jeffrey Berger	Emails with B. Smethurst regarding Week 12 cash flow report and Monitor's questions on same.
9/1/2016	Daniel Weisz	Prepare for and attend conference call with R. Anderson and B. Wong to discuss status of the CCAA Proceedings; discussion with M. Laugesen on various matters; discussion with M. Laugesen regarding the status of VON East and VON West including brief conference call with E. Cobb in respect

Date	Professional	Description
		of same; review emails.
9/1/2016	Brenda Wong	Send follow up email to Ontario Public Service Employees Union ("OPSEU") regarding written confirmation requested from members authorizing OPSEU to file claim on a member's behalf; review response and forward to M. Laugesen for comments; review motion record and arrange for posting to Monitor's website; telephone call with D. Weisz and R. Anderson; update VON claims schedule and send to R. Anderson; continue drafting Monitor's report to creditors; telephone call with D. Weisz, M. Laugesen and E. Cobb regarding employee claims re VON East and VON West.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	9.40	\$ 495	\$ 4,653.00
Brenda Wong, CIRP, LIT	Senior Manager	4.60	\$ 350	1,610.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	2.00	\$ 195	390.00
Total hours and professional fees		16.00		\$ 6,653.00
HST @ 13%				864.89
Total payable				\$ 7,517.89

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Attention: Jo-Anne Poirier, President and CEO

Date September 12, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 40

No. C000335

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period September 5, 2016 to September 11, 2016.

Date	Professional	Description
9/6/2016	Brenda Wong	Respond to email from VON regarding amount of Telus revised claim; review email from R. Anderson regarding Wage Earner Protection Program ("WEPP") priority claims; review draft meeting order ("Meeting Order") and plan of compromise or arrangement (the "Plan"); telephone call with D. Weisz and R. Anderson regarding proposed VON East and VON West plan of compromise or arrangement; return telephone call from Purolator regarding its pre-filing claim and claims bar date; review weekly cash flow report; continue drafting Monitor's Report on the Plan.
9/6/2016	Daniel Weisz	Review email from R. Anderson and discussion with B. Wong on same; conference call with R. Anderson and B. Wong regarding considerations with respect to plans for VON East and VON West; review updated draft documents forwarded by E. Cobb of Norton Rose Fulbright Canada LLP and email to E. Cobb on same; review summary of activities; review of emails; read Justice Penny's Endorsement regarding the Ontario Nurses Association ("ONA") motion regarding the proposed pension plan restructuring; discussion with B. Wong on considerations regarding Monitor's report on the Plan; review updated draft Plan and email to E. Cobb regarding same.
9/7/2016	Daniel Weisz	Discussion with B. Wong on status of draft report to creditors and draft Plan; review Bennett Jones LLP statement of account.
9/7/2016	Brenda Wong	Continue drafting Monitor's Report on the Plan; email to M. Laugesen of Bennett Jones LLP additional comments on draft Plan and Meeting Order; review draft questions for VON regarding weekly cash flow.
9/7/2016	Jeffrey Berger	Review of Week 13 cash flow report, corresponding with B. Smethurst and B. Wong regarding same.

September 12, 2016

**Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region**

Invoice 40

Page 2

Date	Professional	Description
9/8/2016	Brenda Wong	Call with D. Weisz, E. Cobb and M. Laugesen regarding revisions to Meeting Order and Plan; review estimate of fees for CCAA plan versus bankruptcy for VON East and VON West, call with D. Weisz and M. Laugesen regarding same.
9/8/2016	Daniel Weisz	Prepare for and attend conference call with E. Cobb, M. Laugesen and B. Wong to discuss the draft Plan and Meeting Order; review E. Cobb email regarding meeting of directors of VON East and VON West on September 9 and discussion with R. Anderson on same; prepare estimate of costs regarding CCAA plan vs bankruptcy scenarios regarding VON East and VON West and exchange emails with M. Laugesen regarding same; discussion with B. Wong regarding cash flow results; discussion with B. Wong on estimated costs; conference call with B. Wong and M. Laugesen; conference call with R. Anderson and B. Wong.
9/9/2016	Daniel Weisz	Discussion with M. Laugesen; conference call with R. Anderson and B. Wong to discuss status of the CCAA proceedings, subsequent discussion with M. Laugesen.
9/9/2016	Brenda Wong	Weekly status update call with D. Weisz and R. Anderson; email to R. Anderson regarding pension inquiry received by the Monitor; respond to email from Purolator; review emails received in the Monitor mailbox.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	6.20	\$ 495	\$ 3,069.00
Brenda Wong, CIRP, LIT	Senior Manager	7.10	\$ 350	2,485.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.90	\$ 195	370.50
Total hours and professional fees		<u>15.20</u>		\$ 5,924.50
HST @ 13%				770.19
Total payable				\$ 6,694.69

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

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WIRE PAYMENT DETAILS

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 Collins Barrow Place
 11 King Street West
 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

T. 416.480.0160
 F. 416.480.2646

toronto.collinsbarrow.com

To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date September 21, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 41

No. C000339

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period September 12, 2016 to September 18, 2016.

Date	Professional	Description
9/12/2016	Brenda Wong	Review weekly cash flow report.
9/12/2016	Daniel Weisz	Review summary of activities.
9/13/2016	Jeffrey Berger	Review of weekly cash flow report; prepare comments on the cash flow for the Monitor's fourth report to the Court (the "Fourth Report").
9/13/2016	Brenda Wong	Prepare the Fourth Report; review draft email regarding questions on weekly cash flow report.
9/13/2016	Daniel Weisz	Telephone call with M. Laugesen of Bennett Jones LLP and B. Wong regarding the Fourth Report; preliminary review of emails sent by R. Anderson regarding VON Canada's liquidation analysis.
9/14/2016	Brenda Wong	Review VON Canada's liquidation analysis and supporting documents and discussion with J. Berger regarding same; telephone call with R. Anderson and D. Weisz regarding liquidation analysis; telephone call with M. Laugesen and D. Weisz regarding liquidation analysis and the status of VON East and VON West; review draft order regarding subrogated Wage Earner Protection Program ("WEPP") claim and email to M. Laugesen regarding same; telephone call with E. Cobb of Norton Rose Fulbright Canada LLP and M. Laugesen regarding draft WEPP order; emails to R. Anderson regarding cash flow projection and questions on financial statements.
9/14/2016	Jeffrey Berger	Review the revised Period 3 cash flow forecast.
9/14/2016	Daniel Weisz	Work on the Fourth Report; conference call with R. Anderson and B. Wong to discuss the status of the CCAA proceedings; discussions with M. Laugesen regarding the status of the CCAA proceedings and his discussions with E. Cobb; discussion with R. Anderson regarding scheduling dates; discussion with M. Laugesen on scheduling dates.

September 21, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 41

Page 2

Date	Professional	Description
9/15/2016	Brenda Wong	Review changes to the Fourth Report and make additional changes; discussion and emails with R. Anderson regarding the liquidation analysis; discussions with J. Berger regarding review of the liquidation analysis; review draft of cash flow summary for inclusion in the Fourth Report.
9/15/2016	Jeffrey Berger	Review of invoices and contracts to verify run rates and other costs provided by VON Canada in the liquidation analysis.
9/16/2016	Jeffrey Berger	Review of termination pay schedule prepared by VON Canada for the liquidation analysis.
9/16/2016	Brenda Wong	Continue review of the liquidation analysis and supporting schedules, discussions with J. Berger regarding same, and email comments/questions to R. Anderson; respond to email from former employee regarding pension plan question; arrange for update of Monitor's web page.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	4.70	\$ 495	\$ 2,326.50
Brenda Wong, CIRP, LIT	Senior Manager	15.80	\$ 350	5,530.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	8.00	\$ 195	1,560.00
Total hours and professional fees		28.50		\$ 9,416.50
HST @ 13%				1,224.15
Total payable				\$ 10,640.65

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VISA NUMBER _____ Expiry Date _____
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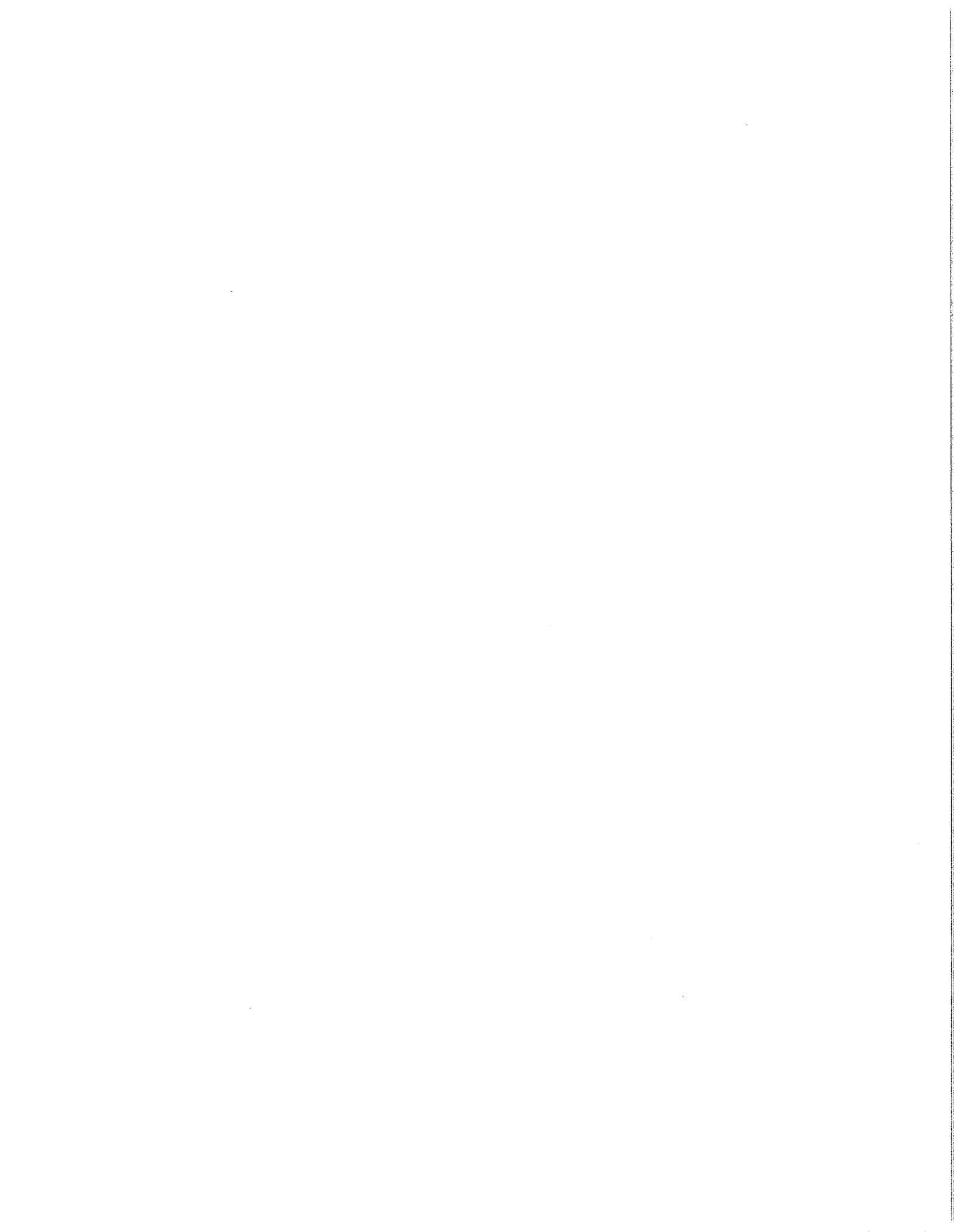
WIRE PAYMENT DETAILS

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 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 Collins Barrow Place
 11 King Street West
 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

To Victorian Order Of Nurses For Canada
 Victorian Order Of Nurses For Canada – Eastern Region
 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

toronto.collinsbarrow.com

Attention: Jo-Anne Poirier, President and CEO

Date September 26, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 42

No. C000342

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period September 19, 2016 to September 25, 2016.

Date	Professional	Description
9/19/2016	Brenda Wong	Review changes to proposed VON Canada meeting order, plan and Wage Earner Protection Program ("WEPP") claims procedure order; email to M. Laugesen of Bennett Jones LLP regarding WEPPA order and employee priority claims; review weekly cash flow report and draft to VON of questions on same; review letter to members of VON Canada Pension Plan and arrange for posting to webpage; review comments from Bennett Jones regarding Monitor's Fourth Report and make revisions.
9/19/2016	Jeffrey Berger	Review of weekly cash flow report and supporting documents, emails with B. Smethurst and B. Wong regarding same.
9/20/2016	Daniel Weisz	Discussion with M. Laugesen on the status of various matters; discussion with B. Wong on the status of various matters.
9/20/2016	Brenda Wong	Make revisions to Monitor's Fourth Report; review VON responses to Monitor's questions; telephone call with Bennett Jones regarding its review of contracts for VON Canada liquidation analysis.
9/21/2016	Brenda Wong	Prepare liquidation analysis; telephone call with R. Anderson to discuss outstanding questions on same.
9/21/2016	Daniel Weisz	Review draft Claims Procedure Order - WEPPA Subrogated Claims Order, updated draft Meeting Order and updated draft VON Canada Plan of Compromise or Arrangement.
9/22/2016	Brenda Wong	Review emails from VON regarding A/P information and compensation banks/vacation pay; update liquidation analysis; review D. Weisz comments on draft documents; telephone call with D. Weisz and R. Anderson regarding status of plan; telephone call with D. Weisz and M. Laugesen regarding review of changes to draft documents.

September 26, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 42

Page 2

Date	Professional	Description
9/22/2016	Daniel Weisz	Discussion with B. Wong on status of various matters prior to call with R. Anderson; attend weekly conference call with R. Anderson and B. Wong to discuss the status of the CCAA Proceedings; prepare for and attend call with M. Laugesen to discuss comments on draft documents regarding Plan and Meeting Order.
9/23/2016	Brenda Wong	Respond to email from VON regarding sample of notice issued to employee regarding WEPP adjustment; email to Service Canada regarding reconciliation of WEPP payments.
9/23/2016	Daniel Weisz	Review emails; prepare for and attend conference call with E. Cobb of Norton Rose Fulbright Canada LLP and M. Laugesen to review comments on draft documents, review M. Laugesen comments on draft Fourth Report to Court.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	4.70	\$ 495	\$ 2,326.50
Brenda Wong, CIRP, LIT	Senior Manager	11.50	\$ 350	4,025.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.50	\$ 195	292.50
Total hours and professional fees		17.70		\$ 6,644.00
HST @ 13%				863.72
Total payable				\$ 7,507.72

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Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

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Victorian Order Of Nurses For Canada – Western Region
2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

T. 416.480.0160
F. 416.480.2646

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Attention: Jo-Anne Poirier, President and CEO

Date October 5, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 43

No. C000345

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period September 26, 2016 to October 2, 2016.

Date	Professional	Description
9/26/2016	Brenda Wong	Review emails from R. Anderson and update liquidation analysis; meet with D. Weisz to discuss liquidation analysis.
9/26/2016	Daniel Weisz	Discussion with B. Wong on status of various matters; review emails; review information provided by VON; work on Fourth Report to court; review summary of activities; meet with B. Wong regarding comparison of return to creditors in CCAA proceeding compared to a liquidation; review draft statement of account of Bennett Jones LLP; email to M. Laugesen of Bennett Jones LLP regarding timing of materials; exchange emails with M. Laugesen regarding proposed WEPP Order.
9/26/2016	Jeffrey Berger	Prepare summary of actual versus projected receipts and disbursements for the Fourth Report.
9/27/2016	Daniel Weisz	Email to E. Cobb of Norton Rose Fulbright Canada LLP regarding status of review of documents; review updated version of Claims Procedure Order - WEPPA Subrogated Claims as well as draft affidavit of Jo-Ann Poirier in connection therewith; begin review of revisions to draft materials.
9/27/2016	Brenda Wong	Make changes to liquidation analysis and review supporting information; review emails regarding comments on draft documents; update Fourth Report to include additional week of cash flow results.
9/28/2016	Daniel Weisz	Discussion with M. Laugesen regarding various draft documents; discussion with R. Anderson regarding various matters, discussion with B. Wong on same; review R. Anderson email to E. Cobb; subsequent discussion with M. Laugesen and then conference call with M. Laugesen and E. Cobb; review updated documents, discussion with B. Wong on same and email to E. Cobb with comments.

Date	Professional	Description
9/28/2016	Brenda Wong	Respond to email from former employee regarding status; review weekly cash flow report and emails to J. Berger with comments on same; review and make changes to draft forms for WEPPA Proof of Claim Document Package; review revised draft WEPP Claims Procedure Order.
9/28/2016	Jeffrey Berger	Review of Week 3 cash flow reporting, emails with B. Smethurst and B. Wong regarding same.
9/29/2016	Brenda Wong	Make updates to Fourth Report; review S81.5 priority for liquidation analysis and email to R. Anderson regarding same; email to OPSEU to follow up on support requested; set up worksheet for creditor mailing / breakdown of employee claims.
9/29/2016	Daniel Weisz	Review with B. Wong on notes regarding liquidation analysis re supporting documentation obtained and to be obtained; review email from M. Laugesen and reply thereto; work on Fourth Report.
9/30/2016	Cindy Baeta	Review claim notices for updates to creditor mailing list.
9/30/2016	Brenda Wong	Telephone call with D. Weisz and R. Anderson; discussion with D. Weisz regarding status and issuing Fourth Report; review estimate of cash available for distribution; check report references; reconcile WEPP payments to schedule provided by Service Canada; make edits to Fourth Report.
9/30/2016	Daniel Weisz	Discussion with B. Wong on status of reports; prepare for and attend call with B. Wong and R. Anderson to discuss the status of the CCAA proceedings; review M. Laugesen changes on Fourth Report and update same; conference call with M. Laugesen, E. Cobb and B. Wong to discuss comments on the Fourth Report.
10/1/2016	Daniel Weisz	Review and exchange emails with R. Anderson regarding Fourth Report; review updated Fourth Report and make final changes; finalize Fourth Report and sign and forward same to M. Laugesen; email to B. Wong regarding information required re liquidation analysis.
		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.

October 5, 2016

Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region

Invoice 43

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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	14.40	\$ 495	\$ 7,128.00
Brenda Wong, CIRP, LIT	Senior Manager	15.10	\$ 350	5,285.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	4.00	\$ 195	780.00
Cindy Baeta	Estate Administrator	3.00	\$ 110	330.00
Total hours and professional fees		36.50		\$ 13,523.00
HST @ 13%				1,757.99
Total payable				\$ 15,280.99

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 Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

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Attention: Jo-Anne Poirier, President and CEO

Date October 13, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 44

No. C000350

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period October 3, 2016 to October 9, 2016.

Date	Professional	Description
10/3/2016	Brenda Wong	Review and file emails; email to VON regarding proposed treatment of Canon in Monitor's estimate of the distribution to creditors in a bankruptcy (the "Liquidation Analysis"); arrange for posting of Monitor's fourth, fifth and sixth reports to the Court to the Monitor's webpage; review weekly cash flow report and email to B. Smethurst regarding pension payment; review financial statement to determine additional supporting documentation required for the Liquidation Analysis; prepare WEPPA Proof of Claim Document Package.
10/3/2016	Daniel Weisz	Exchange emails with M. Laugesen of Bennett Jones LLP.
10/4/2016	Jeffrey Berger	Review of Week 4 cash flow report, emails with B. Smethurst with questions or requests for supporting invoices on same.
10/4/2016	Brenda Wong	Review emails regarding VON Canada amended plan of compromise or arrangement (the "Plan") and circulation to Court and creditors; update claims schedule and email to Service Canada regarding discrepancy in WEPP payments to VON employees; review additional support regarding VON's estimate of the distribution to creditors under a liquidation or the Plan; prepare Information Package; work on Monitor's report on the Plan (the "Report").
10/5/2016	Daniel Weisz	Prepare for and attend in court regarding VON application for a Meeting Order and WEPPA Subrogated Claims Order, subsequent discussion with M. Laugesen, R. Anderson and E. Cobb of Norton Rose Fulbright Canada LLP; discussion with B. Wong on results of court attendance; review summary of activities; discussion with B. Wong on status of various matters; email to M. Laugesen regarding status of court orders.

Date	Professional	Description
10/5/2016	Brenda Wong	Make updates to the Report; review additional supporting information received on VON liquidation analysis and update the Liquidation Analysis; finalize WEPPA claims procedure forms.
10/6/2016	Daniel Weisz	Review and update the Report; conference call with R. Anderson and B. Wong regarding status of CCAA proceedings; discussion with M. Laugesen regarding draft report to creditors and status of implementation of court orders.
10/6/2016	Jeffrey Berger	Updating Monitor's review of VON Week 4 cash flow report based on revised/additional information provided by B. Smethurst.
10/6/2016	Brenda Wong	Review M. Laugesen comments on and make changes to the Report; finalize and email WEPPA Proof of Claim Document Package to Service Canada representatives on e-service list; call from B. Syverin of Employment and Social Development Canada regarding WEPPA claim and service; call with R. Anderson and D. Weisz regarding status update; review VON audited financial statements for March 31, 2016.
10/7/2016	Brenda Wong	Make changes to Liquidation Analysis.
10/7/2016	Daniel Weisz	Review M. Laugesen comments on the Report; review analyses regarding potential distributions to creditors in CCAA and bankruptcy scenarios and update, and B. Wong on same; review draft letter sent by E. Cobb and respond to E. Cobb with comments.
10/8/2016	Daniel Weisz	Work on the Report.
10/9/2016	Daniel Weisz	Review and make changes to the updated Liquidation Analysis and analysis of the estimated distribution under the Plan and the notes re same; update the Report.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	13.10	\$ 495	\$ 6,484.50
Brenda Wong, CIRP, LIT	Senior Manager	13.80	\$ 350	4,830.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.90	\$ 195	370.50
Total hours and professional fees		<u>28.80</u>		\$ 11,685.00
HST @ 13%				1,519.05
Total payable				\$ 13,204.05

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 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
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Attention: Jo-Anne Poirier, President and CEO

Date October 17, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 45

No. C000359

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period October 10, 2016 to October 16, 2016.

Date	Professional	Description
10/11/2016	Daniel Weisz	Discussion with B. Wong on changes made to draft report to creditors on VON Canada's plan of arrangement or compromise (the "Plan"); discussion with M. Laugesen of Bennett Jones LLP regarding status of the report; discussion with R. Anderson regarding status of the report; review account of Bennett Jones LLP.
10/11/2016	Brenda Wong	Review changes to Monitor's report on the Plan and make additional edits, send to M. Laugesen for review; emails with R. Anderson regarding final numbers for claims process; review weekly cash flow report and email to B. Smethurst regarding question on CellTrak payment.
10/12/2016	Brenda Wong	Review M. Laugesen's comments on the report and make revisions; discussion with M. Laugesen regarding changes to the report; review information provided by VON Canada regarding funds held in trust; review support for weekly cash flow report.
10/13/2016	Jeffrey Berger	Emails with Service Canada and a former employee of VON Canada regarding the employee's WEPP application not yet processed.
10/13/2016	Brenda Wong	Review comments of E. Cobb of Norton Rose Fulbright Canada LLP and R. Anderson on the Monitor's report on the Plan and meet with D. Weisz to discuss; make changes to Appendices C and D of Monitor's report.
10/13/2016	Daniel Weisz	Review summary of activities; preliminary review of E. Cobb and R. Anderson respective comments on draft report to creditors; review M. Laugesen comments on draft report to creditors; update report to creditors; review revised draft letter from VON Canada to creditors regarding the Plan; meet with B. Wong to review comments from E. Cobb and R. Anderson on draft report to creditors; conference call with M. Laugesen and B. Wong to discuss comments received on the Monitor's report;

October 17, 2016

**Victorian Order Of Nurses For Canada,
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Victorian Order Of Nurses For Canada - Western Region**

Invoice 45

Page 2

Date	Professional	Description
		conference call with R. Anderson and B. Wong regarding the analysis comparing the Plan to a bankruptcy scenario; conference call with R. Anderson, E. Cobb, M. Laugesen and B. Wong to discuss the Monitor's report to creditors.
10/14/2016	Brenda Wong	Review current employee payroll liabilities and emails with R. Anderson regarding same; make revisions to the Monitor's report to reflect comments from R. Anderson and E. Cobb; review calculation of VON Canada estimated recovery from VON East; email to R. Anderson regarding Mercer request to amend its claim; email to Mercer regarding submitting an amended claim; review updated VON calculations for vacation pay and compensation banks.
10/14/2016	Daniel Weisz	Discussion with B. Wong on the status of the Monitor's report; discussion with B. Wong on information received from VON Canada regarding the liquidation analysis; review revised VON letter to creditors and email to M. Laugesen regarding same.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	5.50	\$ 495	\$ 2,722.50
Brenda Wong, CIRP, LIT	Senior Manager	14.00	\$ 350	4,900.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	0.60	\$ 195	117.00
Total hours and professional fees		<u>20.10</u>		\$ 7,739.50
HST @ 13%				1,006.14
Total payable				\$ 8,745.64

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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Collins Barrow Place
11 King Street West
Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

T. 416.480.0160
F. 416.480.2646

toronto.collinsbarrow.com

To Victorian Order Of Nurses For Canada
Victorian Order Of Nurses For Canada – Eastern Region
Victorian Order Of Nurses For Canada – Western Region
2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

Attention: Jo-Anne Poirier, President and CEO

Date October 24, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 46

No. C000364

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period October 17, 2016 to October 23, 2016.

Date	Professional	Description
10/17/2016	Jeffrey Berger	Review of Week 6 cash flow report.
10/17/2016	Brenda Wong	Meet with D. Weisz to discuss revisions to the report and making edits; review weekly cash flow report.
10/17/2016	Daniel Weisz	Review and edit final versions of the liquidation analysis, analysis of return in the Plan and Monitor's report to creditors and discussion with B. Wong on same; email to M. Laugesen of Bennett Jones LLP regarding meeting of creditors; review summary of activities; respond to email from R. Anderson; review K. Kraft of Dentons Canada LLP comments on draft report; review M. Laugesen comments on draft report.
10/18/2016	Jeffrey Berger	Continue review of Week 6 cash flow and corresponding with B. Smethurst and B. Wong regarding same.
10/18/2016	Brenda Wong	Review comments from counsel on draft report and meet with D. Weisz to discuss comments on report and calls with E. Cobb and M. Laugesen regarding WEPP subrogation and employee claims; make changes to report; review draft email to VON regarding questions on weekly cash flow report; assembling Information Package.

Date	Professional	Description
10/18/2016	Daniel Weisz	Review comments on draft report to creditors; discussions with M. Laugesen regarding effect of Wage Earner Protection Program ("WEPP") on report and distributions to creditors; review Wage Earner Payment Protection Act regarding subrogation, review WEPP application form regarding same; discussions with M. Laugesen; conference call with M. Laugesen, B. Wong and E. Cobb of Norton Rose Fulbright Canada LLP regarding same; update draft report; review E. Cobb comments on updated draft report; review M. Laugesen comments on draft report and discussion with M. Laugesen on same; discussion with J. Berger regarding report to creditors and the Plan; review Bennett Jones account; review, finalize and sign report to creditors; review letter to creditors issued by VON Canada and email to E. Cobb and R. Anderson regarding same.
10/19/2016	Brenda Wong	Email Information Package to parties on service list and arrange for mailing or fax to parties without email addresses; emails with VON regarding creditor mailing; review draft of letter to creditors for whom OPSEU filed a proof of claim ("OPSEU claims") and discussions with D. Weisz and M. Laugesen regarding same; prepare Notices of Acceptance and finalize letters in connection with OPSEU claims; discussion with J. Berger regarding weekly monitoring and review draft email to VON; review draft responses to creditor emails regarding Information Package.
10/19/2016	Jeffrey Berger	Mailing the VON Canada information package to creditors; review of the Week 6 cash flow (payroll deductions) and corresponding with B. Smethurst and B. Wong regarding same; prepare draft of letter to be sent to Niagara top-up claimants for whom a proof of claim was filed by OPSEU; corresponding with various creditors of VON Canada regarding the Information Package (voting on the plan, convenience class election, proxies, etc.).
10/19/2016	Daniel Weisz	Discussion with R. Anderson regarding VON Canada letter to creditors; discussion with B. Wong regarding proposed letter in respect of OPSEU claims; discussion with R. Anderson; discussion with M. Laugesen; discussion with P Firestone of IBM in connection with his request to meet with the Monitor regarding the liquidation analysis included in the Monitor's report to the creditors.
10/19/2016	Donna Nishimura	Send out Information Package via mail and fax to creditors and parties on the service list for which the Monitor does not have email addresses.
10/20/2016	Jeffrey Berger	Review VON Canada Information Package; respond to emails from creditors of VON Canada regarding the Information Package (voting on the plan, convenience class election, proxies, etc.); review of the Week 6 cash flow.
10/20/2016	Daniel Weisz	Review and update draft correspondence to creditors making enquiries of the Monitor regarding the Plan, meet with J. Berger to discuss same, discussion with M. Laugesen on same; exchange emails with P. Firestone regarding Monday's scheduled meeting with IBM; review VON Canada letter to be posted to website and email to R. Anderson on same; discussion with R. Anderson on the status of the CCAA proceedings; further email to IBM regarding upcoming meeting; arrange for VON Memo to be posted to Monitor website; discussion with J. Berger on various items.
10/21/2016	Brenda Wong	Compile supporting documentation for liquidation analysis in preparation for meeting with IBM.

Date	Professional	Description
10/21/2016	Daniel Weisz	Discussion with B. Wong regarding meeting with IBM on Monday.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Welsz, CPA, CA, CIRP, LIT	Senior Vice President	14.80	\$ 495	\$ 7,326.00
Brenda Wong, CIRP, LIT	Senior Manager	11.40	\$ 350	3,990.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	11.40	\$ 195	2,223.00
Donna Nishimura	Estate Administrator	2.00	\$ 110	220.00
Total hours and professional fees		39.60		\$ 13,759.00
Disbursements				
Photocopies: re Information Package to certain creditors			\$ 530.97	
Postage: re Information Package to certain creditors			51.64	
Total disbursements				\$ 582.61
Total professional fees and disbursements				\$ 14,341.61
HST @ 13%				1,864.41
Total payable				\$ 16,206.02

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

To Victorian Order Of Nurses For Canada
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Victorian Order Of Nurses For Canada – Western Region
2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

T. 416.480.0160
F. 416.480.2646

toronto.collinsbarrow.com

Attention: Jo-Anne Poirier, President and CEO

Date November 1, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 47

No. C000367

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period October 24, 2016 to October 30, 2016.

Date	Professional	Description
10/24/2016	Brenda Wong	Meet with D. Weisz regarding liquidation analysis; prepare supporting documents for meeting with IBM; meeting with IBM and R. Anderson to discuss liquidation analysis; review weekly cash flow report.
10/24/2016	Daniel Weisz	Meet with B. Wong in preparation for meeting with IBM; prepare for and attend meeting with representatives of IBM; discussion with B. Wong and R. Anderson to discuss the Monitor's report to court and the CCAA proceedings; review summary of activities; discussion with M. Laugesen of Bennett Jones LLP regarding meeting held with IBM.
10/24/2016	Jeffrey Berger	Responding to creditor inquiries regarding the filing of proxy and election forms, review of Week 7 cash flow reporting.
10/25/2016	Jeffrey Berger	Responding to inquiries from various creditors.
10/25/2016	Brenda Wong	Discussion with J. Berger regarding tracking responses from creditors; review draft responses to creditor emails and discussion with J. Berger regarding same.
10/25/2016	Daniel Weisz	Discussion with J. Berger on tracking lists.
10/26/2016	Daniel Weisz	Respond to email from R. Anderson regarding creditor enquiries of the Monitor; discussion with B. Wong on proof of claim filed by Service Canada in respect of the WEPPA subrogated claim, conference call with M. Laugesen in respect of same and next report to court; review schedule of votes and discussion with J. Berger on same.

Date	Professional	Description
10/26/2016	Brenda Wong	Review claims register and discuss with J. Berger revisions for additional information to be tracked; update claims register for amended claim; discussion with a representative of Service Canada regarding amendments required to Government of Canada's proof of claim filed regarding WEPPA subrogated claims; discussion with D. Weisz and M. Laugesen regarding treatment of proof of claim filed by Government of Canada regarding WEPPA subrogated claims.
10/26/2016	Jeffrey Berger	Responding to inquiries from various creditors; updating the claims register for VON Canada proxies and election forms.
10/27/2016	Brenda Wong	Review correspondence from Government of Canada regarding WEPP payments; update claims register; review email correspondence.
10/27/2016	Daniel Weisz	Discussion with J. Berger on responses from creditors; status update call with R. Anderson and B. Wong.
10/28/2016	Brenda Wong	Respond to email from VON regarding creditor that did not file a proof of claim in the VON Canada claims process; discussion with D. Weisz and M. Laugesen regarding storage costs and effect on Plan and Liquidation.
10/28/2016	Daniel Weisz	Review proxy received from IBM and forward same to VON Canada and M. Laugesen; discussion with M. Laugesen regarding various matters regarding the CCAA proceedings; attend conference call with M. Laugesen, R. Anderson and E. Cobb of Norton Rose Fulbright Canada LLP to discuss the status of the CCAA proceedings.
10/28/2016	Jeffrey Berger	Responding to creditor inquiries; review of the Plan.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	5.70	\$ 495	\$ 2,821.50
Brenda Wong, CIRP, LIT	Senior Manager	5.00	\$ 350	1,750.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	8.70	\$ 195	1,696.50
Total hours and professional fees		<u>19.40</u>		\$ 6,268.00
HST @ 13%				814.84
Total payable				\$ 7,082.84

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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Collins Barrow Place
11 King Street West
Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

T. 416.480.0160
F. 416.480.2646

To Victorian Order Of Nurses For Canada
Victorian Order Of Nurses For Canada – Eastern Region
Victorian Order Of Nurses For Canada – Western Region
2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

toronto.collinsbarrow.com

Attention: Jo-Anne Poirier, President and CEO

Date November 9, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 48

No. C000374

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada ("VON Canada"), Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period October 31, 2016 to November 6, 2016.

Date	Professional	Description
10/31/2016	Jeffrey Berger	Review of Week 8 cash flow report; corresponding with various creditors regarding votes, proxies and convenience class elections.
10/31/2016	Brenda Wong	Review updated schedule of claims and votes received ("Claims Register") and send to R. Anderson; review weekly cash flow report.
11/1/2016	Jeffrey Berger	Review of Week 8 cash flow report and emails with B. Smethurst and B. Wong regarding same; corresponding with various creditors regarding the Plan (voting, proxies and elections).
11/1/2016	Brenda Wong	Review and update Claims Register.
11/1/2016	Daniel Weisz	Weekly update call with R. Anderson; discussion with J. Berger regarding Claims Register; review summary of activities; discussion with B. Wong on meeting of creditors on November 3 including tabulation of votes; discussion with R. Anderson regarding IBM position on the plan of compromise or arrangement (the "Plan").
11/2/2016	Brenda Wong	Update Claims Register; review the Plan regarding election deadline; review amended claim filed by Government of Canada and email to Service Canada regarding errors in calculation of claims; review emails regarding amendment to the Plan and extension for filing of election; meet with D. Weisz to discuss creditors meeting tomorrow; telephone call with D. Weisz and M. Laugesen of Bennett Jones LLP regarding creditors meeting.

Date	Professional	Description
11/2/2016	Daniel Weisz	Review emails regarding amended plan of compromise and arrangement (the "Amended Plan") and review same; review email from IBM regarding its proxy, discussion with P. Firestone of IBM regarding same and email to P. Firestone; exchange emails with R. Anderson regarding IBM proxy; discussion with M. Laugesen regarding the Amended Plan; draft letter to creditors on the Amended Plan to be posted to the Monitor's website; discussion with M. Laugesen regarding letter and update same; forward draft letter to R. Anderson and E. Cobb of Norton Rose Fulbright Canada LLP; exchange emails with R. Anderson regarding extending time for creditor to file election and review Meeting Order in connection with same; exchange emails with E. Cobb regarding wording of the Amended Plan; prepare for meeting of creditors and meet with B. Wong on same; review account of Bennett Jones LLP; conference call with B. Wong, J. Berger and M. Laugesen to prepare for meeting of creditors; work on outline of minutes of the meeting.
11/3/2016	Jeffrey Berger	Preparing for and attending the meeting of creditors; drafting the minutes for the meeting of creditors; corresponding with B. Smethurst regarding the Week 8 cash flow.
11/3/2016	Brenda Wong	Update to Claims Register; prepare for creditors meeting; attend creditors meeting; telephone call with B. Syverin of Government of Canada regarding amended WEPP claim; review supporting schedule for Government of Canada subrogated claim and reconcile to Claims Register.
11/3/2016	Daniel Weisz	Prepare for and chair the meeting of creditors of VON Canada; update and finalize minutes of the meeting of creditors; work on report to Court regarding the results of the vote.
11/4/2016	Brenda Wong	Review Monitor's draft report; respond to National Research regarding non-acceptance of its late election form; review draft emails to VON and discussion with J. Berger regarding questions on weekly monitoring; discussion with B. Syverin regarding reconciling differences in WEPP numbers.
11/4/2016	Daniel Weisz	Work on report to Court and forward draft to M. Laugesen; review M. Laugesen comments on draft report and update.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	12.20	\$ 495	\$ 6,039.00
Brenda Wong, CIRP, LIT	Senior Manager	5.70	\$ 350	1,995.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	5.60	\$ 195	1,092.00
Total hours and professional fees		<u>23.50</u>		\$ 9,126.00
HST @ 13%				1,186.38
Total payable				\$ 10,312.38

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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Toronto, Ontario
M5H 4C7 Canada

To Victorian Order Of Nurses For Canada
2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

T. 416.480.0160
F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date November 16, 2016

Client File 300911-28742

GST/HST: 80784 1440 RT 0001

Invoice 49

No. C000376

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("**CCAA**") proceedings of Victorian Order Of Nurses For Canada ("**VON Canada**") for the period November 7, 2016 to November 13, 2016.

Date	Professional	Description
11/7/2016	Brenda Wong	Telephone call from creditor regarding outstanding invoice; telephone call from R. Anderson regarding status of Wage Earner Protection Program (" WEPP ") claim; review weekly cash flow report and email to B. Smethurst to request supporting documentation for new bequest.
11/7/2016	Daniel Weisz	Review comments on draft seventh report of the Monitor, update the report and finalize same; attend at Bennett Jones LLP regarding report, forward the report to M. Laugesen; filing of emails.
11/8/2016	Daniel Weisz	Discussion with B. Wong regarding bequest funds received by VON Canada, review correspondence regarding same; review summary of activities.
11/8/2016	Brenda Wong	Request supporting documentation for bequest received by VON Canada last week.
11/9/2016	Daniel Weisz	Exchange emails with M. Laugesen regarding Monitor's eighth report to the Court and affidavits to be prepared and discussion with B. Wong on same; update call with R. Anderson, B. Smethurst and B. Wong.
11/9/2016	Brenda Wong	Prepare Monitor's eighth report for sanction hearing; review draft email to B. Smethurst regarding questions on cash flow report and discussion with J. Berger regarding same; status update call with D. Weisz, R. Anderson and B. Smethurst.
11/9/2016	Jeffrey Berger	Review of Week 9 cash flow report and supporting documents, prepare draft email to B. Smethurst of questions on cash flow and discussion with B. Wong regarding same.
11/10/2016	Jeffrey Berger	Review of payroll deductions and discussion with B. Wong regarding same.
11/10/2016	Brenda Wong	Discussion with J. Berger regarding weekly monitoring report and review of payroll deductions paid in last few months; review re-amended proof of claim submitted by Government of Canada; email to Service Canada regarding employee missing from its claim; update VON Canada claims register and email to VON Canada.

Date	Professional	Description
11/11/2016	Brenda Wong	Respond to question from VON Canada regarding WEPP claim; discussion with P. Graham of VON Canada regarding claims register and payment of employee and WEPP claims and employees who have elected to be treated as convenience class; writing Monitor's eighth report.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	6.60	\$ 495	\$ 3,267.00
Brenda Wong, CIRP, LIT	Senior Manager	4.70	\$ 350	1,645.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.30	\$ 195	643.50
Total hours and professional fees		<u>14.60</u>		\$ 5,555.50
HST @ 13%				722.22
Total payable				\$ 6,277.72

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

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Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

To Victorian Order Of Nurses For Canada – Eastern Region
2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

T. 416.480.0160
F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date October 5, 2016

Client File 300911
Invoice 1
No. C000346

GST/HST: 80784 1440 RT 0001

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Eastern Region ("VON East") for the period September 19, 2016 to October 2, 2016.

Date	Professional	Description
9/19/2016	Brenda Wong	Review of VON East draft Meeting Order, Plan and Claims Procedure Order; email comments to D. Weisz.
9/21/2016	Daniel Weisz	Review draft Plan for VON East; draft Meeting Order and draft Claims Procedure Order.
9/22/2016	Brenda Wong	Review comments of D. Weisz and M. Laugesen of Bennett Jones LLP on draft documents; review number of creditors and projected cash balance; prepare liquidation analysis; prepare schedule of employee claim information needed.
9/22/2016	Daniel Weisz	Discussion with B. Wong on creditors in VON East and VON West; conference call with B. Wong and M. Laugesen to discuss draft Claims Procedure Order, Plan of Compromise or Arrangement and Meeting Order.
9/23/2016	Cindy Baeta	Update employee claim worksheet for WEPP payments received, and verify proof of claim amounts and mailing addresses.
9/23/2016	Brenda Wong	Start drafting Monitor's report to Court ("Fifth Report"); review schedule of Wage Earner Protection Program ("WEPP") payments received and reconcile to Service Canada statement; email to Service Canada regarding reconciliation of WEPP payments.
9/24/2016	Daniel Weisz	Emails to M. Laugesen regarding claim procedure order and WEPPA.
9/25/2016	Brenda Wong	Continue preparing Fifth Report.
9/26/2016	Brenda Wong	Preparation of liquidation analysis; email to M. Laugesen regarding treatment of landlord's claim in a bankruptcy; telephone call to R. Anderson regarding calculation of landlord claims for liquidation analysis.
9/26/2016	Daniel Weisz	Begin review of Fifth Report regarding the CCAA Plan and Claims Procedure Order being sought by VON East.

Date	Professional	Description
9/27/2016	Daniel Weisz	Review updated and amended documents relating to the Plan, Meeting Order, Claims Procedure Order, as well as draft affidavit of Jo-Ann Poirier and email comments to M. Laugesen; work on Fifth Report; lengthy discussion with M. Laugesen regarding the draft Plan, Meeting Order and Claims Procedure Order, conference call with M. Laugesen and E. Cobb regarding same.
9/27/2016	Brenda Wong	Discussion with M. Laugesen regarding landlord claims; telephone call from S. McNamara of Service Canada regarding reconciliation of WEPP payments.
9/28/2016	Brenda Wong	Prepare draft of ad for newspaper regarding claims process; review edits to Fifth Report; review revised Claims Procedure Order, Meeting Order, Plan and VON affidavit.
9/28/2016	Daniel Weisz	Review draft advertisement regarding VON East and update; discussion with R. Anderson regarding waiver for audit requirement to be sought; review updated documents, discussion with B. Wong on same and email to E. Cobb of Norton Rose Fulbright Canada LLP with comments.
9/29/2016	Brenda Wong	Make updates to Fifth Report.
9/29/2016	Daniel Weisz	Review email from R. Anderson regarding VON East consideration to seek waiver of audit requirement for financial statements; update Fifth Report.
9/30/2016	Brenda Wong	Review updates to Fifth Report and check references; prepare appendices; review calculation of estimated cash for distribution; make edits to Fifth Report.
9/30/2016	Daniel Weisz	Review M. Laugesen comments on Fifth Report; discussion with M. Laugesen and update Fifth Report; conference call with M. Laugesen, E. Cobb and B. Wong to discuss comments on the Fifth Report.
9/30/2016	Jeffrey Berger	Review of VON East updated employee claims schedule.
10/1/2016	Daniel Weisz	Review updated Fifth Report and make final changes; finalize Fifth Report and sign and forward same to M. Laugesen.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	12.80	\$ 495	\$ 6,336.00
Brenda Wong, CIRP, LIT	Senior Manager	10.20	\$ 350	3,570.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.00	\$ 195	195.00
Cindy Baeta	Estate Administrator	3.00	\$ 110	330.00
Total hours and professional fees		27.00		\$ 10,431.00
HST @ 13%				1,356.03
Total payable				\$ 11,787.03

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

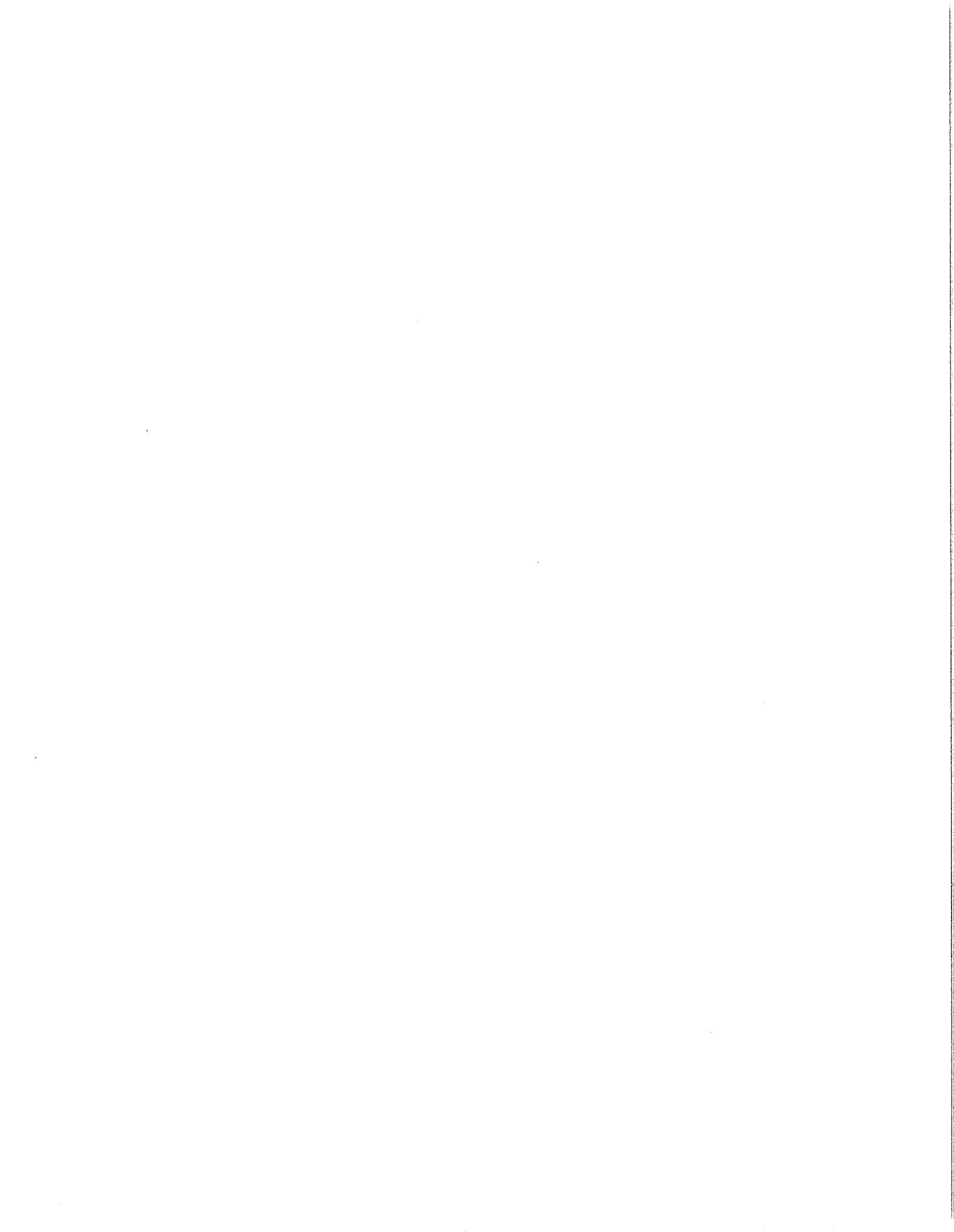
WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 Toronto, Ontario
 M5H 4C7 Canada

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 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date October 13, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911

Invoice 2

No. C000351

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Eastern Region ("VON East") for the period October 3, 2016 to October 9, 2016.

Date	Professional	Description
10/3/2016	Brenda Wong	Review financial statement and determine supporting documentation required for Monitor to prepare its liquidation analysis.
10/4/2016	Brenda Wong	Prepare cover letter, Proof of Claim Document Package and Information Package; review information for mailing lists.
10/5/2016	Daniel Weisz	Prepare for and attend in court regarding VON application for a Claims Procedure Order and Meeting Order; review draft newspaper advertisement; review package to be sent to creditors regarding claims procedure order, discussion with B. Wong on same; review summary of activities.
10/5/2016	Brenda Wong	Make changes to claims procedure forms.
10/6/2016	Donna Nishimura	Populate Claim Notices with creditor information.
10/6/2016	Daniel Weisz	Review and sign letter regarding mailing to creditors.
10/6/2016	Jeffrey Berger	Review of Claim Notices to be sent to trade creditors.
10/6/2016	Brenda Wong	Emails and call with Service Canada regarding reconciliation of East WEPP payments; finalizing forms for creditor mailing and arranging for mail merge; review Funder Deferred Revenue list; sign Claim Notices.
10/7/2016	Jeffrey Berger	Review of Claim Notices to be sent to employees.
10/7/2016	Cindy Baeta	Assembling of Proof of Claim Document Packages for creditor mailing.
10/7/2016	Brenda Wong	Review employee mailing list; preparing liquidation analysis; review claims disallowed in VON Canada claims process for whether they should be included on VON East mailing list.
10/7/2016	Daniel Weisz	Email to E. Shainblum regarding Monitor position re audit of financial statements.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	1.60	\$ 495	\$ 792.00
Brenda Wong, CIRP, LIT	Senior Manager	5.50	\$ 350	1,925.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.60	\$ 195	702.00
Cindy Baeta/Donna Nishimura	Estate Administrator	4.70	\$ 110	517.00
Total hours and professional fees		15.40		\$ 3,936.00
Disbursements				
Photocopies: re Proof of Claim Document Package to certain creditors			\$401.77	
Postage: re Proof of Claim Document Package to certain creditors			344.37	
Total disbursements				\$ 746.14
Total professional fees and disbursements				\$ 4,682.14
HST @ 13%				608.68
Total payable				\$ 5,290.82

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

PLEASE RETURN ONE COPY WITH REMITTANCE

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 11 King Street West
 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

To Victorian Order Of Nurses For Canada – Eastern Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date October 25, 2016

Client File 300911
 Invoice 3
 No. C000365

GST/HST: 80784 1440 RT 0001

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Eastern Region ("VON East") for the period October 10, 2016 to October 23, 2016.

Date	Professional	Description
10/11/2016	Brenda Wong	Emails with VON regarding creditors not on mailing list and email Proof of Claim Document Package to creditor; arrange for posting of proof of claim document package to Monitor's web page.
10/12/2016	Brenda Wong	Telephone call from Public Health Agency of Canada with respect to whether they are on the mailing list.
10/13/2016	Jeffrey Berger	Responding to creditor/employee inquiries regarding the claims process.
10/13/2016	Brenda Wong	Continue working on liquidation analysis.
10/13/2016	Daniel Weisz	Review summary of activities.
10/17/2016	Jeffrey Berger	Corresponding with various creditors regarding inquiries in the claims process.
10/17/2016	Brenda Wong	Work on liquidation analysis; review creditor mailing lists.
10/18/2016	Brenda Wong	Telephone call from creditor with question regarding action required.
10/19/2016	Jeffrey Berger	Corresponding with various creditors regarding inquiries in the claims process.
10/21/2016	Jeffrey Berger	Update schedule of landlord claims for amounts that might be claimed in a bankruptcy scenario.
10/21/2016	Brenda Wong	Email to B. Smethurst to request contact information for Novartis.
10/21/2016	Cindy Baeta	Combine lists of VON East creditors into one master list.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.10	\$ 495	\$ 49.50
Brenda Wong, CIRP, LIT	Senior Manager	2.00	\$ 350	700.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.90	\$ 195	370.50
Cindy Baeta	Estate Administrator	0.50	\$ 110	55.00
Total hours and professional fees		<u>4.50</u>		\$ 1,175.00
HST @ 13%				152.75
Total payable				\$ 1,327.75

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 11 King Street West
 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

To Victorian Order Of Nurses For Canada – Eastern Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date November 2, 2016

Client File 300911

GST/HST: 80784 1440 RT 0001

Invoice 4

No. C000368

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Eastern Region ("VON East") for the period October 24, 2016 to October 30, 2016.

Date	Professional	Description
10/24/2016	Brenda Wong	Follow up regarding finding contact information for creditors whose Proof of Claim Document Packages were returned undelivered by Canada Post; prepare Monitor's report to creditors on VON East Plan.
10/24/2016	Jeffrey Berger	Responding to creditor inquiries regarding the need to file a proof of claim or a notice of dispute; preparing a summary of creditor inquiries received to date.
10/25/2016	Jeffrey Berger	Responding to inquiries from various creditors.
10/25/2016	Brenda Wong	Resending Proof of Claim Document Packages to creditors; prepare Monitor's report on VON East Plan; review and make edits to claims register.
10/25/2016	Daniel Weisz	Review emails regarding withdrawal of Wells Fargo claim; review estimated recoveries based on the Plan and liquidation scenario and update notes to same; review summary of activities; review and update report to creditors on the Plan.
10/26/2016	Daniel Weisz	Discussion with B. Wong on claims of creditors and the Pre-Filing Claims Bar Date, conference call with R. Anderson and B. Wong in respect of same; review Claims Procedure Order, conference call with M. Laugesen of Bennett Jones LLP and B. Wong in respect of same; preliminary review of M. Laugesen comments on draft report.
10/26/2016	Brenda Wong	Attend to call from VON Moncton Community Board ("VON Moncton") regarding Proof of Claim Document Package received and its claim; follow up emails with the Applicants regarding nature of liability to VON Moncton; discussion with D. Weisz regarding creditor request for an extension and discussions with R. Anderson and M. Laugesen regarding same; telephone call and email from creditor requesting extension for filing of its claim; review comments of Monitor's counsel on draft report and make edits.
10/26/2016	Jeffrey Berger	Responding to inquiries from various creditors; tracking Proofs of Claim received from creditors.

November 2, 2016

Victorian Order Of Nurses For Canada - Eastern Region

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Date	Professional	Description
10/27/2016	Brenda Wong	Updates to claims register; review of disclaimer notices and check to mailing list for landlord claims; review changes to draft Monitor's report, make additional edits and send to E. Cobb of Norton Rose Fulbright Canada LLP and R. Anderson for their review.
10/27/2016	Daniel Weisz	Review M. Laugesen comments on draft report; review and update report; discussion with R. Anderson and B. Wong on retention of books and records and discussion with M. Laugesen regarding same.
10/28/2016	Cindy Baeta	Preparation for creditor mailing.
10/28/2016	Brenda Wong	Updates to claims register; discussion with D. Weisz and M. Laugesen regarding books and records storage costs and effect on Plan and Liquidation; make edits to notes to liquidation analysis.
10/28/2016	Daniel Weisz	Discussion with M. Laugesen and B. Wong regarding cost of storage of records and its effect on estimated realizations for Plan and liquidation scenarios; attend conference call with M. Laugesen, R. Anderson and E. Cobb to discuss status of the report to creditors; discussion with M. Laugesen after the call, discussion with B. Wong on same.
10/28/2016	Jeffrey Berger	Responding to creditor inquiries.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	5.80	\$ 495	\$ 2,871.00
Brenda Wong, CIRP, LIT	Senior Manager	7.70	\$ 350	2,695.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	2.80	\$ 195	546.00
Cindy Baeta	Estate Administrator	1.00	\$ 110	110.00
Total hours and professional fees		<u>17.30</u>		\$ 6,222.00
HST @ 13%				808.86
Total payable				\$ 7,030.86

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

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 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date November 9, 2016

Client File 300911
 Invoice 5
 No. C000375

GST/HST: 80784 1440 RT 0001

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Eastern Region ("VON East") for the period October 31, 2016 to November 6, 2016.

Date	Professional	Description
10/31/2016	Brenda Wong	Make revisions to Monitor's report on the plan of compromise or arrangement (the "Plan") and liquidation analysis.
10/31/2016	Jeffrey Berger	Emails with creditors regarding the filing of Proofs of Claim.
10/31/2016	Daniel Weisz	Discussion with B. Wong regarding her exchange of emails with R. Anderson re costs of records retention; discussion with B. Wong regarding changes to the Plan realization and bankruptcy analyses, review and update same; review email from E. Cobb of Norton Rose Fulbright Canada LLP and reply to same; update report and notes regarding the Plan analysis.
11/1/2016	Brenda Wong	Make final changes to Monitor's report; reference to source documents; review VON cover letter; finalize Notice of Meeting.
11/1/2016	Daniel Weisz	Review VON letter to creditors regarding the Plan; discussion with B. Wong and R. Anderson regarding report to creditors and update same; review revised letter to creditors; review final report to creditors; discussion with B. Wong on final changes required and sign report.
11/2/2016	Brenda Wong	Review amended claim filed by WEPP and email to Service Canada regarding errors in calculations; oversee mailing of Information Package; prepare affidavit of mailing.
11/2/2016	Daniel Weisz	Review summary of activities.
11/2/2016	Donna Nishimura	Prepare for mailing of Information Package.
11/3/2016	Brenda Wong	Review supporting schedule for Government of Canada's subrogated claim and reconcile to claims register; email to B. Syverin of Service Canada regarding discrepancies; review and make changes to claims register and send to VON.
11/3/2016	Jeffrey Berger	Review of Proofs of Claim submitted and update the claims register, discussions with B. Wong regarding same; emails with B. Campisi from Postmedia re payment of invoice for October 11, 2016 National Post ad.

November 9, 2016

Victorian Order Of Nurses For Canada - Eastern Region

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Date	Professional	Description
11/4/2016	Brenda Wong	Emails with VON regarding follow up with landlords who have incorrectly calculated their claims; review of landlord claims.
11/4/2016	Daniel Weisz	Discussion with B. Wong regarding review of claim filed.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	2.80	\$ 495	\$ 1,386.00
Brenda Wong, CIRP, LIT	Senior Manager	5.00	\$ 350	1,750.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.90	\$ 195	370.50
Donna Nishimura	Estate Administrator	3.50	\$ 110	385.00
Total hours and professional fees		13.20		\$ 3,891.50
Disbursements				
Photocopies: re Creditor mailing of Information Package Plan			\$ 1,108.67	
Postage: re Creditor mailing of Information Package Plan			588.56	
Newspaper ad in the National Post			596.25	
Total disbursements				2,293.48
Total professional fees and disbursements				\$ 6,184.98
HST @ 13%				804.05
Total payable				\$ 6,989.03

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

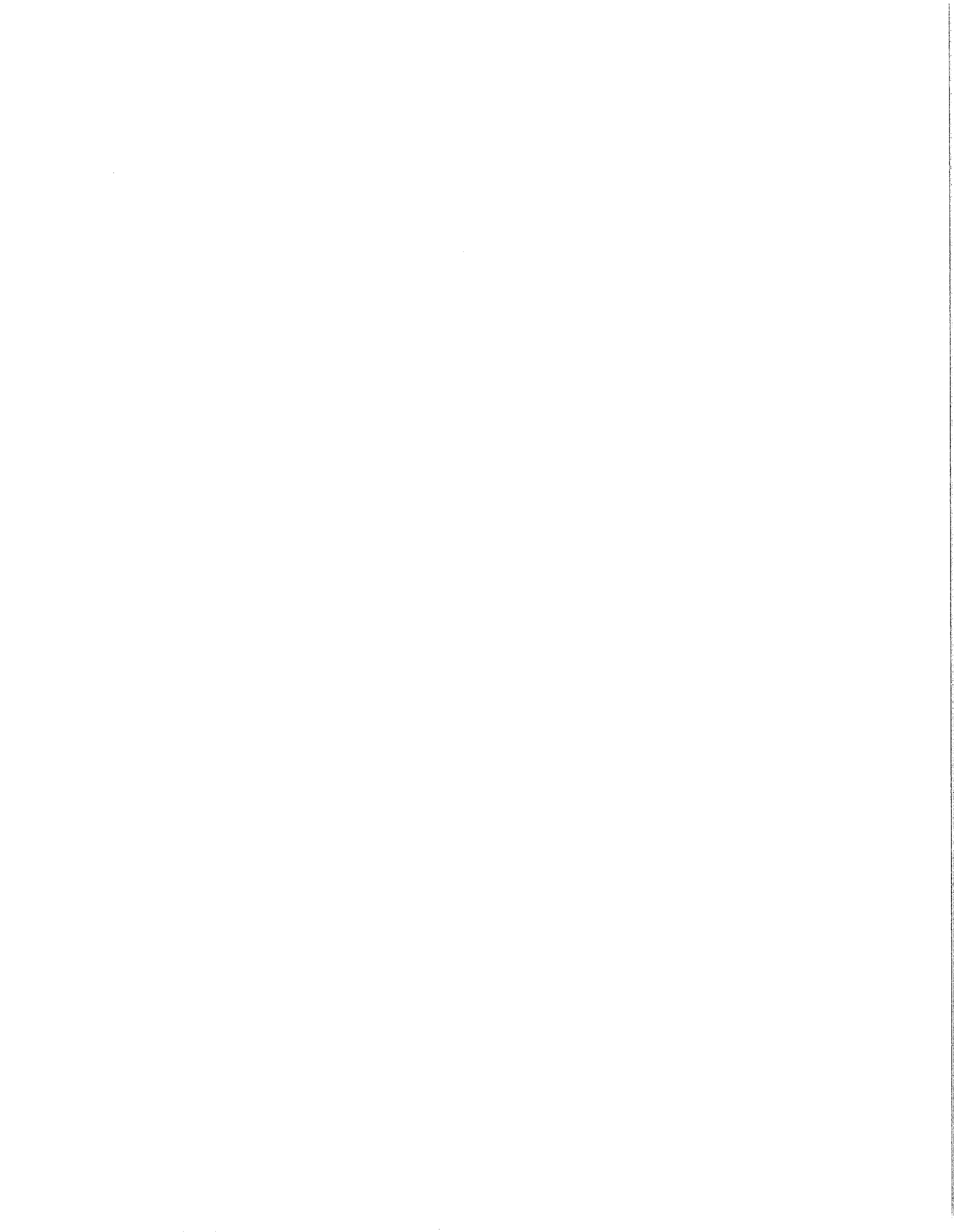
WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

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 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date November 16, 2016

Client File 300911
 Invoice 6
 No. C000377

GST/HST: 80784 1440 RT 0001

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Eastern Region ("VON East") for the period November 7, 2016 to November 13, 2016.

Date	Professional	Description
11/7/2016	Brenda Wong	Discussion with B. Syverin of Service Canada regarding reconciliation of the Government of Canada's proof of claim to proofs of claim filed by employees.
11/8/2016	Daniel Weisz	Discussion with J. Berger regarding creditor enquiry and discussion with E. Cobb of Norton Rose Fulbright Canada LLP on same; discussion with a representative of Nadeau Poultry regarding her enquiry re information received.
11/8/2016	Brenda Wong	Respond to email from R. Anderson regarding basis for Landlord Formula; review proxies received to date; update claims register; email to VON Moncton regarding deadline for filing its proof of claim.
11/8/2016	Jeffrey Berger	Update the claims register for documents received to date; respond to emails from creditors.
11/9/2016	Daniel Weisz	Review summary of activities; discussion with J. Berger on status of enquiries and votes received.
11/9/2016	Brenda Wong	Review updates to claims register; discussion with J. Berger regarding United Way's proofs of claim and email claims register to VON East; review draft of email to creditor regarding proxy form.
11/10/2016	Jeffrey Berger	Respond to emails from various creditors regarding the claims and voting processes; draft notices of acceptance for Proofs of Claim accepted.
11/10/2016	Brenda Wong	Email from VON East regarding GSK and email Information Package to GSK; review new claims/proxies filed; emails with B. Smethurst regarding claims review; telephone call from VON Moncton regarding Notice of Dispute to be filed, review and sign Notice of Acceptance; telephone calls and emails with B. Smethurst regarding claims to be admitted; email to Service Canada regarding its two proxies filed.

November 16, 2016

Victorian Order Of Nurses For Canada - Eastern Region

Invoice 6

Page 2

Date	Professional	Description
11/11/2016	Jeffrey Berger	Update the claims register for documents received to date; correspondence with creditors regarding the claims process; draft notices of acceptance and revision or disallowance in respect of claims received.
11/11/2016	Brenda Wong	Review new proxies received in the Monitor's mailbox and send email to B. Smethurst regarding proxies received to date; review and finalize notices to creditors regarding acceptance or revision of their claims; review Government of Canada's re-amended claim; review and update claims register.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.70	\$ 495	\$ 346.50
Brenda Wong, CIRP, LIT	Senior Manager	3.60	\$ 350	1,260.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	2.80	\$ 195	546.00
Total hours and professional fees		<u>7.10</u>		\$ 2,152.50
HST @ 13%				279.83
Total payable				\$ 2,432.33

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 Suite 700, PO Box 27
 Toronto, Ontario
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 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date October 5, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911
 Invoice 1
 No. C000347

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Western Region ("VON West") for the period September 9, 2016 to October 2, 2016.

Date	Professional	Description
9/9/2016	Brenda Wong	Begin drafting Monitor's report.
9/22/2016	Brenda Wong	Prepare schedule regarding employee claim information required; prepare liquidation analysis.
9/23/2016	Cindy Baeta	Update employee claim worksheet for WEPP payments received, and verify proof of claim amounts and mailing addresses.
9/23/2016	Brenda Wong	Review schedule of Wage Earner Protection Program ("WEPP") payments and reconcile to Service Canada statement; email to Service Canada regarding reconciliation of WEPP payments.
9/26/2016	Brenda Wong	Preparation of liquidation analysis.
9/28/2016	Daniel Weisz	Review newspaper advertisement regarding claims procedure order.
9/29/2016	Brenda Wong	Review draft Plan, Meeting Order and Claims Procedure Order.
9/29/2016	Daniel Weisz	Work on Monitor's report to the Court ("Sixth Report").
9/30/2016	Brenda Wong	Review and make edits to Sixth Report; prepare appendices; review calculation of estimated cash for distribution; update summary of WEPP payments for new information received.
9/30/2016	Daniel Weisz	Review M. Laugesen of Bennett Jones LLP comments on Sixth Report; discussion with M. Laugesen and update Sixth Report.
9/30/2016	Jeffrey Berger	Review of VON West updated employee claims schedule.
10/1/2016	Daniel Weisz	Review updated Sixth Report and make final changes; finalize Sixth Report and sign and forward same to M. Laugesen.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	2.30	\$ 495	\$ 1,138.50
Brenda Wong, CIRP, LIT	Senior Manager	3.00	\$ 350	1,050.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.00	\$ 195	195.00
Cindy Baeta	Estate Administrator	1.50	\$ 110	165.00
Total hours and professional fees		7.80		\$ 2,548.50
HST @ 13%				331.31
Total payable				\$ 2,879.81

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

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2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

T. 416.480.0160
F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date October 13, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911
Invoice 2
No. C000352

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Western Region ("VON West") for the period October 3, 2016 to October 9, 2016.

Date	Professional	Description
10/3/2016	Brenda Wong	Review financial statement and determine supporting documentation required for Monitor to prepare its liquidation analysis.
10/5/2016	Daniel Weisz	Prepare for and attend in Court regarding VON West application for Claims Procedure Order and Meeting Order; review summary of activities.
10/6/2016	Daniel Weisz	Review and sign letter regarding mailing to creditors.
10/6/2016	Jeffrey Berger	Review of Claim Notices to be sent to trade creditors and employees.
10/6/2016	Brenda Wong	Finalizing forms for creditor mailing and arranging for mail merge; sign Claim Notices.
10/6/2016	Donna Nishimura	Populate Claim Notices with creditor information.
10/7/2016	Cindy Baeta	Assembling Proof of Claim Document Packages for creditor mailing.
10/7/2016	Daniel Weisz	Email to E. Shainblum regarding Monitor position re audit of financial statements.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.80	\$ 495	\$ 396.00
Brenda Wong, CIRP, LIT	Senior Manager	0.60	\$ 350	210.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.80	\$ 195	351.00
Cindy Baeta/Donna Nishimura	Estate Administrator	3.20	\$ 110	352.00
Total hours and professional fees		6.40		\$ 1,309.00
Disbursements				
Photocopies: re Proof of Claim Document Package to certain creditors			\$223.01	
Postage: re Proof of Claim Document Package to certain creditors			191.53	
Total disbursements				\$ 414.54
Total professional fees and disbursements				\$ 1,723.54
HST @ 13%				224.06
Total payable				\$ 1,947.60

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 Toronto, Ontario
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 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date October 25, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911
 Invoice 3
 No. C000366

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Western Region ("VON West") for the period October 10, 2016 to October 23, 2016.

Date	Professional	Description
10/13/2016	Jeffrey Berger	Responding to creditor/employee inquiries regarding the claims process.
10/13/2016	Daniel Weisz	Review summary of activities.
10/17/2016	Jeffrey Berger	Corresponding with various creditors regarding inquiries in the claims process.
10/17/2016	Brenda Wong	Work on liquidation analysis; review employee claims information and creditor mailing lists; resending proof of claim packages to two creditors.
10/19/2016	Jeffrey Berger	Corresponding with various creditors regarding inquiries in the claims process.
10/21/2016	Jeffrey Berger	Updating schedule of landlord claims for amounts that might be claimed in a bankruptcy scenario; preparing a master tracking schedule/claims register for VON West claims.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.10	\$ 495	\$ 49.50
Brenda Wong, CIRP, LIT	Senior Manager	0.50	\$ 350	175.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	2.70	\$ 195	526.50
Total hours and professional fees		<u>3.30</u>		\$ 751.00
HST @ 13%				97.63
Total payable				\$ 848.63

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
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 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

To Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date November 2, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911
 Invoice 4
 No. C000369

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Western Region ("VON West") for the period October 24, 2016 to October 30, 2016.

Date	Professional	Description
10/24/2016	Brenda Wong	Follow up regarding finding contact information for creditors whose Proof of Claim Document Packages were returned undelivered by Canada Post.
10/24/2016	Jeffrey Berger	Responding to creditor inquiries regarding the need to file a proof of claim or a notice of dispute; preparing a summary of creditor inquiries received to date.
10/25/2016	Jeffrey Berger	Responding to inquiries from various creditors.
10/25/2016	Brenda Wong	Review and make edits to claims register; respond to email from former employee regarding Claim Notice received; review draft response to creditor regarding proof of claim filed in error.
10/25/2016	Daniel Weisz	Review summary of activities.
10/26/2016	Brenda Wong	Review CRA subrogated claim and reconcile to Monitor's records.
10/26/2016	Jeffrey Berger	Responding to inquiries from various creditors; tracking Proofs of Claim received from creditors.
10/27/2016	Brenda Wong	Make updates to claims register; update liquidation schedule.
10/28/2016	Cindy Baeta	Preparation for creditor mailing.
10/28/2016	Brenda Wong	Discussion with D. Weisz and M. Laugesen of Bennett Jones LLP regarding storage costs and effect on Plan and Liquidation analyses.
10/28/2016	Jeffrey Berger	Responding to inquiries from various creditors; tracking Proofs of Claim received from creditors.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.10	\$ 495	\$ 49.50
Brenda Wong, CIRP, LIT	Senior Manager	2.20	\$ 350	770.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.20	\$ 195	624.00
Cindy Baeta	Estate Administrator	1.00	\$ 110	110.00
Total hours and professional fees		<u>6.50</u>		\$ 1,553.50
HST @ 13%				201.96
Total payable				\$ 1,755.46

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

PLEASE RETURN ONE COPY WITH REMITTANCE

Terms: Payment upon receipt. Interest will be charged at the rate of 12% per annum (1% per month) on overdue accounts.
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Collins Barrow Toronto Limited
Collins Barrow Place
11 King Street West
Suite 700, PO Box 27
Toronto, Ontario
M5H 4C7 Canada

To Victorian Order Of Nurses For Canada – Western Region
2315 St. Laurent Boulevard, Suite 100
Ottawa, ON K1G 4J8

T. 416.480.0160
F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date November 8, 2016

Client File 300911

GST/HST: 80784 1440 RT 0001

Invoice 5

No. C000373

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Western Region ("VON West") for the period October 31, 2016 to November 6, 2016.

Date	Professional	Description
10/31/2016	Brenda Wong	Prepare Monitor's report on the Plan and make revisions to liquidation analysis; telephone calls and emails with VON to clarify record retention costs.
10/31/2016	Daniel Weisz	Discussion with B. Wong regarding her exchange of emails with R. Anderson re costs of records retention; discussion with B. Wong regarding changes to plan realization and bankruptcy analyses, review and update same; email to R. Anderson and E. Cobb of Norton Rose Fulbright Canada LLP, discussion with M. Laugesen of Bennett Jones LLP regarding same; work on report; update notes regarding plan analysis; review E. Cobb comments on draft report.
11/1/2016	Brenda Wong	Review emails regarding additional changes to Monitor's report; make final changes to report; reference to source documents; review VON cover letter; finalize Notice of Meeting.
11/1/2016	Daniel Weisz	Discussion with B. Wong and R. Anderson regarding Monitor's report to creditors on the Plan and update same; review revised letter to creditors; review final report to creditors; discussion with B. Wong on final changes required and sign report.
11/1/2016	Donna Nishimura	Prepare for mailing of Information Package.
11/2/2016	Brenda Wong	Review amended claim filed by the Government of Canada re WEPP and email to Service Canada regarding errors in calculations; prepare affidavit of mailing.
11/2/2016	Daniel Weisz	Review summary of activities.
11/3/2016	Brenda Wong	Review supporting schedule for the Government of Canada's subrogated claim and reconcile to claims register; review and make changes to claims register and send to VON.

November 8, 2016

Victorian Order Of Nurses For Canada - Western Region

Invoice 5

Page 2

Date	Professional	Description
11/3/2016	Jeffrey Berger	Review proofs of claim received and update the claims register, discussions with B. Wong regarding same; e-mails with Postmedia regarding payment of the October 11, 2016 National Post ad.
11/4/2016	Brenda Wong	Emails with VON regarding follow up with landlords who have incorrectly calculated their claims; review of landlord claims.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	4.10	\$ 495	\$ 2,029.50
Brenda Wong, CIRP, LIT	Senior Manager	5.20	\$ 350	1,820.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.10	\$ 195	214.50
Donna Nishimura	Estate Administrator	2.50	\$ 110	275.00
Total hours and professional fees		12.90		\$ 4,339.00
Disbursements				
Photocopies: re Creditor mailing of Information Package Plan			\$ 723.58	
Postage: re Creditor mailing of Information Package Plan			341.17	
Newspaper ad in the National Post			596.25	
Total disbursements				1,661.00
Total professional fees and disbursements				\$ 6,000.00
HST @ 13%				780.00
Total payable				\$ 6,780.00

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____

Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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Collins Barrow Toronto Limited
 Collins Barrow Place
 11 King Street West
 Suite 700, PO Box 27
 Toronto, Ontario
 M5H 4C7 Canada

To Victorian Order Of Nurses For Canada – Western Region
 2315 St. Laurent Boulevard, Suite 100
 Ottawa, ON K1G 4J8

T. 416.480.0160
 F. 416.480.2646

Attention: Jo-Anne Poirier, President and CEO

toronto.collinsbarrow.com

Date November 16, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911
 Invoice 6
 No. C000378

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Court-appointed Monitor pursuant to the *Companies' Creditors Arrangement Act* ("CCAA") proceedings of Victorian Order Of Nurses For Canada - Western Region ("VON West") for the period November 7, 2016 to November 13, 2016.

Date	Professional	Description
11/8/2016	Brenda Wong	Telephone call from creditor with questions on the information package for creditors of VON West.
11/8/2016	Daniel Weisz	Review and update summary of activities.
11/8/2016	Jeffrey Berger	Updating the claims register for documents received to date; respond to emails from creditors.
11/9/2016	Daniel Weisz	Discussion with J. Berger on status of enquiries and votes received.
11/9/2016	Brenda Wong	Review updated claims register and email to VON West; review and finalize Notice of Revision or Disallowance to Horton Road Plaza Corp.
11/10/2016	Jeffrey Berger	Respond to emails from various creditors regarding the claims and voting processes; drafting notices of acceptance for Proofs of Claim reviewed and accepted.
11/10/2016	Brenda Wong	Email from VON West regarding GSK and email information package to GSK; review new claims/proxies filed; review Government of Canada subrogated claim; review and sign Notices of Acceptance; telephone call with former employee regarding WEPP payment that was partially paid back; emails with VON West regarding claims to be reviewed/admitted.
11/11/2016	Jeffrey Berger	Updating the claims register for documents received to date; responding to emails from creditors regarding the claims process; drafting notices of acceptance and revision or disallowance in respect of claims received.
11/11/2016	Brenda Wong	Review new proxies received in the Monitor's mailbox and email to B. Smethurst regarding proxies received to date; review and make updates to the claims register.
		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.

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.40	\$ 495	\$ 198.00
Brenda Wong, CIRP, LIT	Senior Manager	1.50	\$ 350	525.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	2.40	\$ 195	468.00
Total hours and professional fees		<u>4.30</u>		\$ 1,191.00
HST @ 13%				154.83
Total payable				\$ 1,345.83

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
 Name on Card _____ Amount _____

WIRE PAYMENT DETAILS

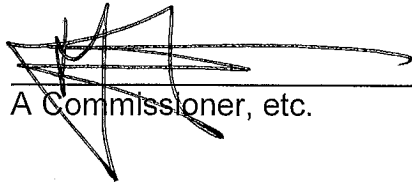
For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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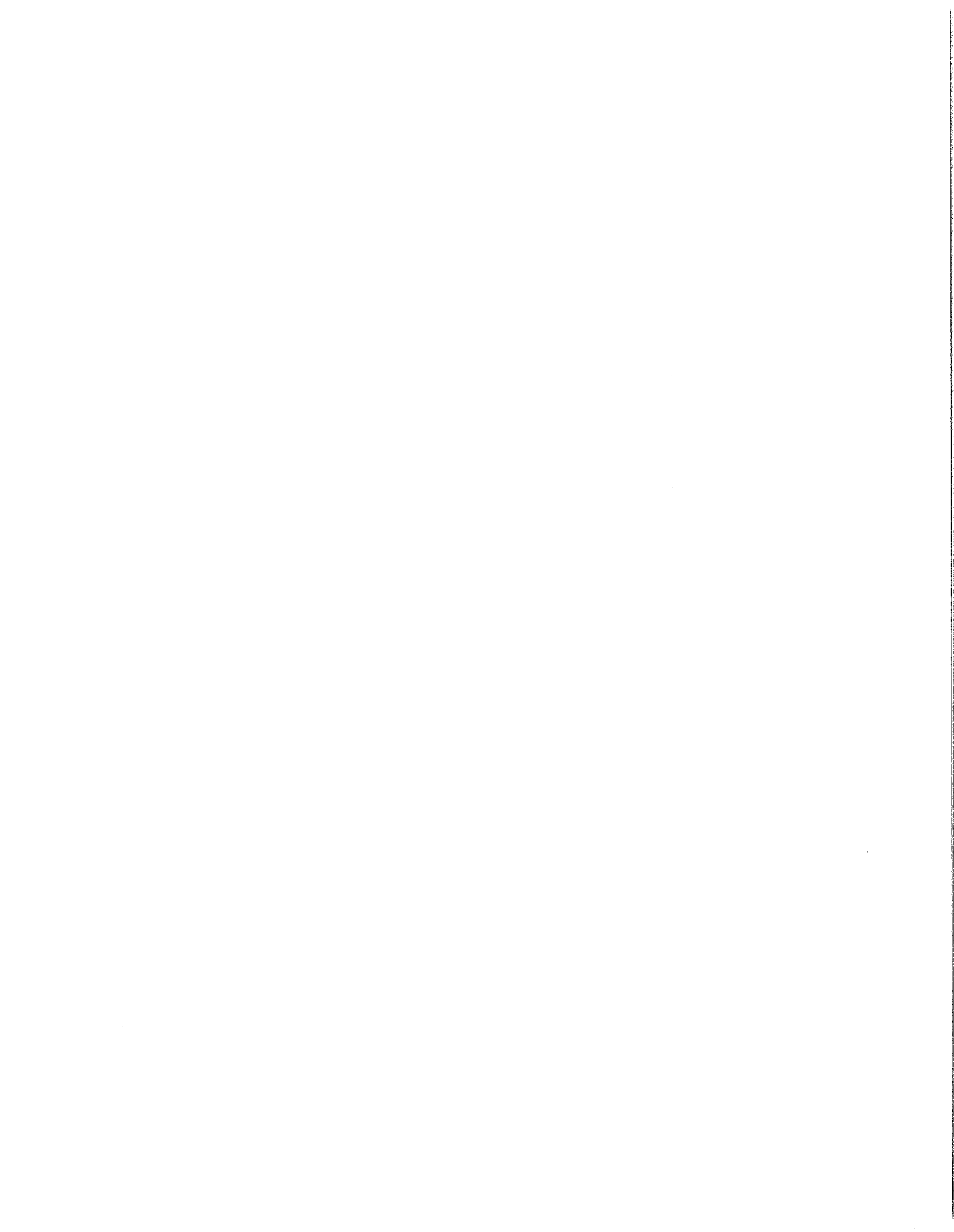
**THIS IS EXHIBIT "B" REFERRED TO IN THE
AFFIDAVIT OF DANIEL WEISZ SWORN
BEFORE ME THIS 21st DAY OF NOVEMBER, 2016**



A Commissioner, etc.

MARK STEPHEN LAUGESEN





Victorian Order of Nurses for Canada
Victorian Order of Nurses for Canada - Eastern Region
Victorian Order of Nurses for Canada - Western Region

Summary of Monitor's Fees
Calculation of Average Billing Rates
of Collins Barrow Toronto Limited re CCAA

Invoice No.	Billing Period	Fees	Disb.	Subtotal	HST	Hours	Ave. Hourly Rate	Total
Victorian Order of Nurses for Canada								
26	May 23 to May 29, 2016	\$ 10,297.50	\$ -	\$ 10,297.50	\$ 1,338.68	25.80	\$ 399.13	\$ 11,636.18
27	May 30 to June 5, 2016	4,983.50	-	4,983.50	647.86	14.05	354.70	5,631.36
28	June 6 to June 12, 2016	2,943.50	-	2,943.50	382.66	8.30	354.64	3,326.16
29	June 13 to June 19, 2016	1,539.00	-	1,539.00	200.07	4.70	327.45	1,739.07
30	June 20 to June 26, 2016	3,307.50	-	3,307.50	429.98	10.10	327.48	3,737.48
31	June 27 to July 3, 2016	4,070.00	-	4,070.00	529.10	11.70	347.86	4,599.10
32	July 4 to July 10, 2016	5,517.00	-	5,517.00	717.21	13.70	402.70	6,234.21
33	July 11 to July 24, 2016	3,615.50	-	3,615.50	470.02	11.10	325.72	4,085.52
34	July 25 to July 31, 2016	7,296.50	-	7,296.50	948.55	19.40	376.11	8,245.05
35	August 1 to August 7, 2016	9,426.50	37.51	9,464.01	1,230.32	31.70	297.37	10,694.33
36	August 8 to August 14, 2016	11,876.00	-	11,876.00	1,543.88	45.60	260.44	13,419.88
37	August 15 to August 21, 2016	2,670.50	-	2,670.50	347.17	8.80	303.47	3,017.67
38	August 22 to August 28, 2016	9,859.50	-	9,859.50	1,281.74	24.20	407.42	11,141.24
39	August 29 to September 4, 2016	6,653.00	-	6,653.00	864.89	16.00	415.81	7,517.89
40	September 5 to September 11, 2016	5,924.50	-	5,924.50	770.19	15.20	389.77	6,694.69
41	September 12 to September 18, 2016	9,416.50	-	9,416.50	1,224.15	28.50	330.40	10,640.65
42	September 19 to September 25, 2016	6,644.00	-	6,644.00	863.72	17.70	375.37	7,507.72
43	September 26 to October 2, 2016	13,523.00	-	13,523.00	1,757.99	36.50	370.49	15,280.99
44	October 3 to October 9, 2016	11,685.00	-	11,685.00	1,519.05	28.80	405.73	13,204.05
45	October 10 to October 16, 2016	7,739.50	-	7,739.50	1,006.14	20.10	385.05	8,745.64
46	October 17 to October 23, 2016	13,759.00	582.61	14,341.61	1,864.41	39.60	347.45	16,206.02
47	October 24 to October 30, 2016	6,268.00	-	6,268.00	814.84	19.40	323.09	7,082.84
48	October 31 to November 6, 2016	9,126.00	-	9,126.00	1,186.38	23.50	388.34	10,312.38
49	November 7 to November 13, 2016	5,555.50	-	5,555.50	722.22	14.60	380.51	6,277.72
Total		\$173,696.50	\$620.12	\$174,316.62	\$22,661.16	489.05	\$355.17	\$196,977.78
Victorian Order of Nurses for Canada - Eastern Region								
1	September 19 to October 2, 2016	\$ 10,431.00	\$ -	\$ 10,431.00	\$ 1,356.03	27.00	\$ 386.33	\$ 11,787.03
2	October 3 to October 9, 2016	3,936.00	746.14	4,682.14	608.68	15.40	255.58	5,290.82
3	October 10 to October 23, 2016	1,175.00	-	1,175.00	152.75	4.50	261.11	1,327.75
4	October 24 to October 30, 2016	6,222.00	-	6,222.00	808.86	17.30	359.65	7,030.86
5	October 31 to November 6, 2016	3,891.50	2,293.48	6,184.98	804.05	13.20	294.81	6,989.03
6	November 7 to November 13, 2016	2,152.50	-	2,152.50	279.83	7.10	303.17	2,432.33
Total		\$ 27,808.00	\$ 3,039.62	\$ 30,847.62	\$ 4,010.19	84.50	\$329.09	\$ 34,857.81
Victorian Order of Nurses for Canada - Western Region								
1	September 9 to October 2, 2016	\$ 2,548.50	\$ -	\$ 2,548.50	\$ 331.31	7.80	\$ 326.73	\$ 2,879.81
2	October 3 to October 9, 2016	1,309.00	414.54	1,723.54	224.06	6.40	204.53	1,947.60
3	October 10 to October 23, 2016	751.00	-	751.00	97.63	3.30	227.58	848.63
4	October 24 to October 30, 2016	1,553.50	-	1,553.50	201.96	6.50	239.00	1,755.46
5	October 31 to November 6, 2016	4,339.00	1,661.00	6,000.00	780.00	12.90	336.36	6,780.00
6	November 7 to November 13, 2016	1,191.00	-	1,191.00	154.83	4.30	276.98	1,345.83
Total		\$ 11,692.00	\$ 2,075.54	\$ 13,767.54	\$ 1,789.78	41.20	\$283.79	\$ 15,567.32
Grand Total		\$ 213,196.50	\$ 5,735.28	\$ 218,931.78	\$ 28,461.13	614.75	\$ 346.80	\$ 247,392.91

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C-43 AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR CANADA,
VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION,
AND VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION

Applicants

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

Proceeding commenced at Toronto

AFFIDAVIT OF DANIEL WEISZ

BENNETT JONES LLP

One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4
Fax: 416.863.1716

Mark S. Laugesen

(LSUC#: 32937W)
Tel: 416.777.4802

Counsel to the Monitor



APPENDIX “Z”

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

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. 1990, c. C-43, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT
OF VICTORIAN ORDER OF NURSES FOR CANADA, VICTORIAN ORDER OF
NURSES FOR CANADA – EASTERN REGION AND VICTORIAN ORDER OF
NURSES FOR CANADA – WESTERN REGION**

Applicants

AFFIDAVIT

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

1. I am the assistant to Mark Laugesen, a partner at Bennett Jones LLP ("**Bennett Jones**"), who has carriage of this file, and as such have knowledge of the matters to which I hereinafter depose. Where I do not have personal knowledge of the matters discussed in this Affidavit, I have informed myself by review of the relevant background documents and facts.

2. Bennett Jones is counsel to Collins Barrow Toronto Limited, in its capacity as Court-appointed Monitor (the "**Monitor**") of Victorian Order Of Nurses For Canada ("**VON Canada**"), Victorian Order Of Nurses For Canada – Eastern Region ("**VON East**") and Victorian Order Of Nurses For Canada – Western Region ("**VON West**" and, together with VON Canada and VON East, the "**Applicants**").

3. Bennett Jones has prepared the following Statements of Account in connection with the Applicants' proceedings under the *Companies' Creditors Arrangement Act* (Canada) ("CCAA"):

- (a) Account dated June 6, 2016 in the amount of \$15,523.59 (including fees, disbursements, and harmonized sales tax ("HST")) in respect of the period from May 17, 2016 to May 30, 2016 (a copy of which is attached as Exhibit "A");
- (b) Account dated June 10 2016 in the amount of \$2,882.47 (including fees, disbursements, and HST) in respect of the period from May 31, 2016 to June 7, 2016 (a copy of which is attached as Exhibit "B");
- (c) Account dated June 21, 2016 in the amount of \$1,529.37 (including fees, disbursements, and HST) in respect of the period from June 8, 2016 to June 17, 2016 (a copy of which is attached as Exhibit "C");
- (d) Account dated July 7, 2016 in the amount of \$5,274.52 (including fees, disbursements, and HST) in respect of the period from June 21, 2016 to June 30, 2016 (a copy of which is attached as Exhibit "D");
- (e) Account dated July 28, 2016 in the amount of \$8,134.87 (including fees, disbursements, and HST) in respect of the period from July 5, 2016 to July 15, 2016 (a copy of which is attached as Exhibit "E");
- (f) Account dated August 11, 2016 in the amount of \$5,342.08 (including fees, disbursements, and HST) in respect of the period from July 21, 2016 to August 5, 2016 (a copy of which is attached as Exhibit "F");

- (g) Account dated August 30, 2016 in the amount of \$18,532.00 (including fees, disbursements, and HST) in respect of the period from August 8, 2016 to August 26, 2016 (a copy of which is attached as Exhibit "G");
- (h) Account dated September 7, 2016 in the amount of \$6,744.98 (including fees, disbursements, and HST) in respect of the period from August 26, 2016 to August 30, 2016 (a copy of which is attached as Exhibit "H");
- (i) Account dated September 27, 2016 in the amount of \$14,612.31 (including fees, disbursements, and HST) in respect of the period from September 1, 2016 to September 21, 2016 (a copy of which is attached as Exhibit "I");
- (j) Account dated October 11, 2016 in the amount of \$16,779.38 (including fees, disbursements, and HST) in respect of the period from September 22, 2016 to September 30, 2016 (a copy of which is attached as Exhibit "J");
- (k) Accounts dated October 25, 2016 regarding:
 - (i) VON Canada in the amount of \$8,444.05 (including fees, disbursements, and HST) in respect of the period from October 1, 2016 to October 16, 2016 (a copy of which is attached as Exhibit "K");
 - (ii) VON East in the amount of \$2,661.28 (including fees, disbursements, and HST) in respect of the period from October 1, 2016 to October 16, 2016 (a copy of which is attached as Exhibit "L");
 - (iii) VON West in the amount of \$2,661.28 (including fees, disbursements, and HST) in respect of the period from October 1, 2016 to October 16, 2016 (a copy of which is attached as Exhibit "M");
- (l) Accounts dated November 3, 2016 regarding:

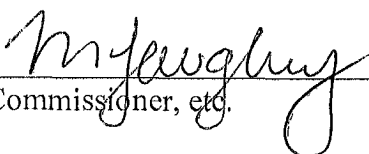
- (i) VON Canada in the amount of \$3,518.72 (including fees, disbursements, and HST) in respect of the period from October 17, 2016 to October 31, 2016 (a copy of which is attached as Exhibit "N");
 - (ii) VON East in the amount of \$2,219.22 (including fees, disbursements, and HST) in respect of the period from October 17, 2016 to October 31, 2016 (a copy of which is attached as Exhibit "O");
 - (iii) VON West in the amount of \$269.97 (including fees, disbursements, and HST) in respect of the period from October 17, 2016 to October 31, 2016 (a copy of which is attached as Exhibit "P");
- (m) Accounts dated November 15, 2016 regarding:
- (i) VON Canada in the amount of \$5,690.49 (including fees, disbursements, and HST) in respect of the period from November 1, 2016 to November 13, 2016 (a copy of which is attached as Exhibit "Q");
 - (ii) VON East in the amount of \$557.47 (including fees, disbursements, and HST) in respect of the period from November 1, 2016 to November 13, 2016 (a copy of which is attached as Exhibit "R"); and
 - (iii) VON West in the amount of \$1,142.25 (including fees, disbursements, and HST) in respect of the period from November 1, 2016 to November 13, 2016 (a copy of which is attached as Exhibit "S").

4. Attached hereto and marked as Exhibit "T" is a chart detailing the hourly rates and the time expended by the various professionals at Bennett Jones who have worked on this matter during the billing period covered by the invoices set out in paragraph 3, above (in each case exclusive of disbursements and HST).

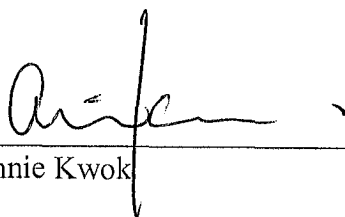
5. The total legal fees and disbursements billed by Bennett Jones to November 13, 2016 in connection with the proceedings under the CCAA is \$122,520.30 (including HST). To the best of my knowledge, the rates charged by Bennett Jones are comparable to the rates charged for the provision of services of a similar nature and complexity by other large legal firms in the Toronto market.

6. This Affidavit is made in support of a motion to, *inter alia*, approve of the fees and disbursements of Bennett Jones as counsel to the Monitor, and for no other or improper purpose.

SWORN before at the City of Toronto,)
in the Province of Ontario,)
this 16th November, 2016)
)
)


A Commissioner, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

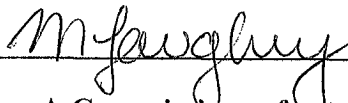

Annie Kwok

THIS IS EXHIBIT "A" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "Meaghan", is written over a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: June 6, 2016
Invoice: 1127872

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	13,570.00
Other Charges		93.50
Disbursements		74.19
Total Due before GST/HST	\$	<u>13,737.69</u>
GST/HST	\$	1,785.90
TOTAL Due in CAD	\$	<u><u>15,523.59</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
17/05/16	M. S. Laugesen	Prepare list of outstanding matters to be addressed at pending CCAA motion on May 27th; Review draft Affidavit of J. Poirier and draft Order from E. Cobb; Calls and emails with D. Weisz; Call to E. Cobb	0.90	\$ 517.50
18/05/16	M. S. Laugesen	Call with E. Cobb regarding matters to be addressed in affidavit in pending motion in CCAA proceedings; Email to D. Weisz	0.30	172.50
19/05/16	M. S. Laugesen	Review amended stay extension order and amended Poirier Affidavit; Prepare comments; Email from D. Weisz with additional comments; Attend at lengthy call with E. Cobb regarding amendments to materials; Emails with D. Weisz; Review email from E. Cobb and letter from VON Canada dated 20 May 2016 regarding pension plan; Review comments from D. Weisz and B. Wong regarding cash flows;	1.30	747.50
24/05/16	M. S. Laugesen	Review and prepare comments on draft Third Report of Monitor; Calls and emails throughout the day with D. Weisz and B. Wong	2.10	1,207.50
25/05/16	M. S. Laugesen	Numerous calls and emails with D. Weisz, B. Wong, and E. Cobb; Review further drafts of Third Report of Monitor; Review comments from R. Anderson and E. Cobb on Third report of Monitor; Attend at conference call with D. Weisz, B. Wong, R. Anderson, and E. Cobb relating to Third Report of Monitor; Review email from E. Cobb and preliminary review of draft Affidavit relating to pension restructuring matters; Finalize Third Report of Monitor and arrange for service	2.80	1,610.00
26/05/16	M. S. Laugesen	Review two further drafts of proposed form of pension affidavit; Review two further drafts of proposed form of pension order; Numerous throughout the day with E. Cobb, K. Kraft, D. Wiesz, and M. Matos with comments on draft pension affidavit and pension order; Call with M. Matos regarding her preliminary comments on draft pension affidavit and pension order	1.60	920.00
26/05/16	M. P. Matos	Correspondence and telephone discussions with M. Laugesen with respect to pension, affidavit, pension order, and communication involving VON Canada Pension Plan restructuring	0.50	287.50

Date	Lawyer	Description	Hours	Amount
27/05/16	M. P. Matos	Review of pension order, pension affidavit and communication involving VON Canada pension plan restructuring	3.30	1,897.50
27/05/16	M. P. Matos	Preparation of comments on pension affidavit, pension order, and communication involving VON Canada pension plan restructuring	0.80	460.00
27/05/16	M. P. Matos	Review updated draft of pension affidavit, pension order, and communication for involving VON Canada pension plan restructuring	1.00	575.00
27/05/16	M. S. Laugesen	Review and prepare comments on pension affidavit and pension order, incorporating comments from D. Weisz, my review and M. Matos; Prepare for and attend at CCAA Monitor hearing; Follow up discussions with E. Cobb, R. Anderson, D. Weisz, and C. Prophet; Review further drafts of pension affidavit and pension order from E. Cobb; Call from E. Cobb; Call from D. Weisz; Review comments on amended pension order and amended pension affidavit from D. Weisz; Calls with D. Weisz; Call to E. Cobb	3.40	1,955.00
28/05/16	M. S. Laugesen	Review latest draft of pension affidavit, and pension order from E. Cobb; Emails with M. Matos regarding her comments on pension affidavit and pension order; Prepare for and attend at call with E. Cobb to discuss pension affidavit and pension order	1.30	747.50
28/05/16	M. P. Matos	Review updated drafts of pension affidavit and pension order in matter of VON Canada pension plan restructuring	1.20	690.00
29/05/16	M. P. Matos	Preparation of comments on updated drafts of pension affidavit and pension order	0.30	172.50
29/05/16	M. S. Laugesen	Numerous calls and emails with D. Weisz, M. Matos, and E. Cobb regarding amended draft pension affidavit and pension order; Review and prepare comments on two further drafts of pension affidavit and pension order	1.90	1,092.50
30/05/16	M. S. Laugesen	Emails with E. Cobb regarding service of motion relating to pension restructuring; Review final form of motion materials for pension restructuring now served by E. Cobb; Review email from J. Harnum on behalf of Coalition of Unions engaged in VON CCAA proceedings and reply of E. Cobb	0.90	517.50
Total Hours and Professional Services			23.60	\$ 13,570.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	16.50	575.00	\$ 9,487.50
M. P. Matos	Counsel	7.10	575.00	4,082.50

Other Charges	
Printing Charges	\$ 81.75
Photocopy Charges	11.75
Total Other Charges	<u>\$ 93.50</u>

Disbursements	
Courier Charges	\$ 74.19
Total Disbursements	<u>74.19</u>

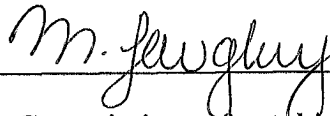
GST/HST \$ 1,785.90
TOTAL DUE \$ 15,523.59

THIS IS EXHIBIT "B" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", positioned above a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: June 10, 2016
Invoice: 1128662

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	2,530.00
Other Charges		8.00
Disbursements		12.86
Total Due before GST/HST	\$	<u>2,550.86</u>
GST/HST	\$	331.61
TOTAL Due in CAD	\$	<u><u>2,882.47</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
31/05/16	M. S. Laugesen	Email to J. Harnum; Email to E. Cobb regarding involvement of counsel for ad hoc group of Unions; Review final motion record in matter of Pension Plan restructuring, including changes to affidavit and order to take into account comments provided to E. Cobb over the weekend; Calls and emails with D. Weisz	0.90	\$ 517.50
02/06/16	M. S. Laugesen	Review email from D. Weisz and attached email from VON Nova Scotia Pension Plan Member; Consider issues and questions raised by Nova Scotia Pension Plan Member; Attend at conference call with D. Weisz and B. Wong	0.30	172.50
03/06/16	M. S. Laugesen	Review draft letter regarding VON restructuring and Pension Plan to be issued to employees in June setting out scheduling and other matters; Review email from D. Weisz regarding possible role for Collins Barrow in assisting with matters relating to restructuring of Pension Plan in connection with VON East and VON West restructuring; Review email from D. Weisz regarding Pension Plan restructuring issues discussed in call with R. Anderson and B. Wong; Review stay extension and claims procedure order with respect to potential impact on determination of whether pension restructuring claims may constitute "Restructuring Claims" for purposes of proceedings; Consider issues raised by D. Weisz; Review email from M. Gold and consider specific Pension Plan questions that he has raised; Email from E. Cobb	1.60	920.00
06/06/16	M. S. Laugesen	Numerous calls and emails with D. Weisz and E. Cobb regarding questions posed by Koskie Minsky relating to pension matters; Consider issues raised in questions posed by M. Gold; Prepare for and attend at call with D. Weisz regarding Pension Plan restructuring recent discussions between D. Weisz and R. Anderson, and claims process as applicable to potential Pension Plan restructuring claims	1.30	747.50
07/06/16	M. S. Laugesen	Emails with E. Cobb and D. Weisz	0.30	172.50
Total Hours and Professional Services			4.40	\$ 2,530.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	4.40	575.00	\$ 2,530.00

Other Charges	
Printing Charges	\$ 8.00
Total Other Charges	<u>\$ 8.00</u>

Disbursements	
Postage / Registered Mail	\$ 12.86
Total Disbursements	<u>12.86</u>

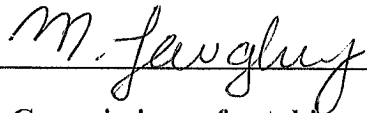
GST/HST \$ 331.61
TOTAL DUE \$ 2,882.47

THIS IS EXHIBIT "C" REFERRED TO IN THE

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SWORN

THE 16TH DAY OF NOVEMBER 2016

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A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

F

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: June 21, 2016
Invoice: 1130037

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	1,322.50
Disbursements		30.92
Total Due before GST/HST	\$	<u>1,353.42</u>
GST/HST	\$	175.95
TOTAL Due in CAD	\$	<u><u>1,529.37</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
08/06/16	M. S. Laugesen	Emails and call with D. Weisz; Review email from E. Cobb; Review lengthy email from E. Cobb to M. Gold	1.20	\$ 690.00
17/06/16	M. S. Laugesen	Review motion record from United Nurses of Alberta; Review emails from E. Cobb and Gowlings with respect to the Ontario Nurses Association; Consider latest status of pension plan restructuring motion and potential opposition; Call with D. Weisz to discuss pension matters	1.10	632.50
Total Hours and Professional Services			2.30	\$ 1,322.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	2.30	575.00	\$ 1,322.50

Disbursements		Amount
Courier Charges		\$ 30.92
Total Disbursements		<u>30.92</u>

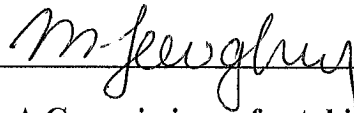
GST/HST \$ 175.95
TOTAL DUE \$ 1,529.37

THIS IS EXHIBIT "D" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

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A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: July 7, 2016
Invoice: 1131562

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	4,542.50
Other Charges		93.25
Disbursements		31.96
Total Due before GST/HST	\$	<u>4,667.71</u>
GST/HST	\$	606.81
TOTAL Due in CAD	\$	<u><u>5,274.52</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119348757

Date	Lawyer	Description	Hours	Amount
21/06/16	M. S. Laugesen	Call from E. Cobb; Lengthy call with D. Weisz	0.70	\$ 402.50
23/06/16	M. S. Laugesen	Emails with D. Weisz and E. Cobb regarding pension matters, timing of completion of materials by Gowlings; Email from R. Smith and potential issues arising as a result of issues he has raised	0.80	460.00
24/06/16	M. S. Laugesen	Review emails from R. Smith and E. Cobb; Emails with D. Weisz and E. Cobb; Lengthy call with E. Cobb; Conference call with D. Weisz and B. Wong; Conference call with E. Cobb, D. Weisz, and B. Wong regarding pension matters	1.40	805.00
25/06/16	M. S. Laugesen	Calls and emails with E. Cobb and D. Weisz, and review of email from R. Anderson regarding pension matters	0.60	345.00
26/06/16	M. S. Laugesen	Calls and emails with E. Cobb and D. Weisz regarding response to R. Smith, and consideration of other pension issues, including suggested cross motion by the Ontario Nurses Association; Further exchange of messages with D. Weisz and E. Cobb	0.90	517.50
27/06/16	M. S. Laugesen	Numerous calls and emails throughout the day with D. Weisz and E. Cobb regarding response to R. Smith, ONA pension motion, and VON's proposed response to same, and other pension matters	0.90	517.50
28/06/16	M. S. Laugesen	Calls and emails with D. Weisz and E. Cobb regarding pension matters, including response to email from R. Smith, timing of 9:30 appointment, status of Ontario Nurses Association motion, potential impact of representative counsel issue based on recent decision in Co-op Atlantic, and overall VON pension strategy	0.90	517.50
29/06/16	M. S. Laugesen	Review draft email from E. Cobb to Service List; Email to D. Weisz; Email from D. Weisz; Review email from M. Gold regarding costs of not partially winding up the pension plan and instead adopting his suggested course; Email from D. Weisz; Further emails between E. Cobb and M. Gold regarding proposal from M. Gold	0.90	517.50

Date	Lawyer	Description	Hours	Amount
30/06/16	M. S. Laugesen	Review email from E. Cobb; Numerous follow up emails about 9:30 appointment with E. Cobb, D. Weisz, C. Prophet, H. Chaiton, K. Kraft, D. Brown, and D. McPhail; Emails and discussions with D. Weisz regarding sharing of information from R. Smith with representatives of FSCO	0.80	460.00

Total Hours and Professional Services 7.90 \$ 4,542.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	7.90	575.00	\$ 4,542.50

Other Charges

Printing Charges				\$ 93.25
			Total Other Charges	\$ 93.25

Disbursements

Courier Charges				\$ 31.96
			Total Disbursements	\$ 31.96

GST/HST \$ 606.81

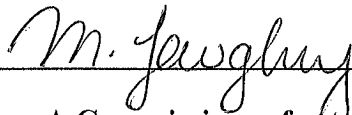
TOTAL DUE \$ 5,274.52

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THE 16TH DAY OF NOVEMBER 2016

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A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: July 28, 2016
Invoice: 1135256

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	7,130.00
Other Charges		69.00
Total Due before GST/HST	\$	<u>7,199.00</u>
GST/HST	\$	935.87
TOTAL Due in CAD	\$	<u><u>8,134.87</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours		Amount
05/07/16	M. S. Laugesen	Review email from B. Wong and draft response to Point Alliance creditor advising them of passage of Claims Bar Date; Prepare comments on B. Wong's draft and email same to her; Review email from D. Weisz with notes on his discussion with R. Anderson on 5 July 2016; Review email from D. Weisz to R. Anderson detailing correspondence on pension matters and other matters as requested by R. Anderson; Review of Factum and Book of Authorities from E. Cobb; Assemble and review correspondence from counsel to various unions, R. Smith, and other parties in preparation for hearing before Justice Penny tomorrow; Review Motion Record of E. Cobb in preparation for hearing before Justice Penny tomorrow; Review Motion Record from D. Brown in preparation for hearing before Justice Penny tomorrow; Consider possible outcomes of tomorrow's hearing and whether Monitor can play a role in assisting with request for "representative counsel" role; Meeting with D. Weisz to discuss Monitor's position on hearing before Justice Penny tomorrow	2.90	\$	1,667.50
06/07/16	M. S. Laugesen	Final review of motion materials, correspondence, etc. all relating to various pension motions and case conference scheduling hearing before Justice Penny today; Attend at case conference scheduling hearing before Justice Penny; Follow up meeting with E. Cobb, R. Anderson, and D. Weisz; Attend at meeting with K. Kraft, E. Cobb, R. Anderson, and D. Weisz	3.40		1,955.00
13/07/16	M. S. Laugesen	Review email from FSCO and review and preparation of notes on Factum of FSCO; Numerous emails and calls throughout the day with D. Weisz and E. Cobb regarding FSCO position on pension matters; Numerous emails with D. Weisz, E. Cobb, and C. Prophet regarding position of ONA; Emails with D. Weisz and E. Cobb regarding hearing tomorrow to deal with scheduling matters; follow up meeting with VON representatives and FSCO, and dealings with ONA	2.60		1,495.00

Date	Lawyer	Description	Hours	Amount
14/07/16	M. S. Laugesen	Review email from C. Prophet and Notice of Motion and draft Order; Prepare for and attend at hearing before Justice Penny, including pre-hearing discussions with E. Cobb, R. Anderson, J. Harnum, D. McPhail, C. Prophet and K. Kraft; Follow up discussions with D. Weisz; Emails with E. Cobb; Lengthy call with E. Cobb; Lengthy call with D. Weisz	3.20	1,840.00
15/07/16	M. S. Laugesen	Calls and emails with E. Cobb and D. Weisz	0.30	172.50
Total Hours and Professional Services			12.40	\$ 7,130.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	12.40	575.00	\$ 7,130.00

Other Charges	
Printing Charges	\$ 68.50
Photocopy Charges	0.50
Total Other Charges	\$ 69.00

GST/HST \$ 935.87

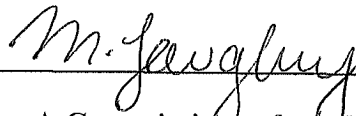
TOTAL DUE \$ 8,134.87

THIS IS EXHIBIT "F" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

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A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: August 11, 2016
Invoice: 1136874

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	4,657.50
Other Charges		70.00
Total Due before GST/HST	\$	<u>4,727.50</u>
GST/HST	\$	614.58
TOTAL Due in CAD	\$	<u><u>5,342.08</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
21/07/16	M. S. Laugesen	Call with E. Cobb; Discussions with M. Matos regarding position advanced by FSCO in its factum; Call with E. Cobb	0.50	\$ 287.50
22/07/16	M. S. Laugesen	Email with D. Weisz regarding outstanding pension matters; Call from E. Cobb regarding VON's motion; Preliminary review of motion record of ONA	0.70	402.50
22/07/16	M. P. Matos	Review of D. McPhail's Factum (FSCO) regarding VON pension matters	1.40	805.00
27/07/16	M. S. Laugesen	Review final ONA motion record and attached affidavit; Call with D. Weisz; Emails and discussion with M. Matos regarding latest developments in VON pension motion and ONA motion; Emails with E. Cobb	0.80	460.00
28/07/16	M. S. Laugesen	Prepare for and attend at call with E. Cobb; Prepare for and attend at call with D. Weisz; Call from B. Wong regarding treatment of creditors in claims process and possible need to revise or disallow increase certain claims	1.40	805.00
29/07/16	M. S. Laugesen	Emails with D. Weisz regarding "all-unions" meeting held by Koskie Minsky and result of same	0.10	57.50
03/08/16	M. S. Laugesen	Emails with B. Wong regarding claims process	0.10	57.50
04/08/16	M. S. Laugesen	Prepare for and attend at lengthy conference call with D. Weisz and B. Wong; Follow up research on mandatory payments to be made to wage claimants under section 65 of CCAA and section 136(1)(d) of BIA and section 81.3 of BIA; Discussion with E. Cobb regarding overall status of pension matters, including possible withdrawal of motion by VON and status of motion brought by ONA; Call with D. Weisz	1.70	977.50
05/08/16	M. S. Laugesen	Review email from B. Wong and attached draft letter to creditors and notices with acceptance or revision or disallowance; Prepare comments on cover letter and notices and forward to B. Wong; Review email with comments on cover letter from R. Anderson and email B. Wong regarding same; Review supplementary motion record of certain members of ONA and email exchange with D. Weisz regarding same	1.40	805.00
Total Hours and Professional Services			8.10	\$ 4,657.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	6.70	575.00 \$	3,852.50
M. P. Matos	Counsel	1.40	575.00	805.00

Other Charges			
Printing Charges		\$	69.75
Photocopy Charges			0.25
Total Other Charges		\$	<u>70.00</u>

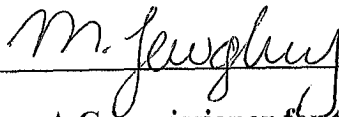
GST/HST \$ 614.58
TOTAL DUE \$ 5,342.08

THIS IS EXHIBIT "G" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", is written above a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: August 30, 2016
Invoice: 1139151

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	15,870.00
Other Charges		530.00
Total Due before GST/HST	\$	<u>16,400.00</u>
GST/HST	\$	2,132.00
TOTAL Due in CAD	\$	<u><u>18,532.00</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
08/08/16	M. S. Laugesen	Review email from B. Wong and draft Notices of Acceptances, Notices of Dispute and Revision, and Notices of Disallowance to creditors; Prepare comments; Review further email from B. Wong regarding review of accounts payable listings; Call to B. Wong to provide her with comments on her emails, the draft Notices to Creditors, and other matters	1.70	\$ 977.50
09/08/16	M. S. Laugesen	Review draft letter to creditors of VON East and VON West disallowing their claims; Email to B. Wong; Email from B. Wong; Emails with B. Wong regarding disclosure on monitor website relating to abandonment of motion and form required by court for withdrawal of motion; Further emails with B. Wong	0.90	517.50
10/08/16	M. S. Laugesen	Review email from E. Cobb regarding withdrawal of motion; Email to M. Matos regarding outstanding pension matters; Review email from Goldblatt Partners and attached Notice of Appearance; Calls with D. Weisz	0.30	172.50
11/08/16	M. S. Laugesen	Call with D. Weisz regarding outstanding pension matters; Call with E. Cobb regarding outstanding pension matters; Follow up discussions with D. Weisz to brief him on latest status of ONA and related pension matters; Email to and call with M. Matos to brief her on review of ONA pension motion; Further calls with D. Weisz	1.90	1,092.50
12/08/16	M. P. Matos	Review of ONA motion materials regarding VON Canada pension plan and review of M. Kelly affidavit regarding VON Canada pension plan; Further review of current ONA court documentation in light of VON previous motion materials and FSCO factum regarding VON Canada pension plan restructuring	3.60	2,070.00
16/08/16	M. S. Laugesen	Call with M. Matos to discuss her review of and comments on ONA pension motion; Email to E. Cobb; Email from E. Cobb	0.90	517.50
17/08/16	M. S. Laugesen	Email from E. Cobb, email to D. Weisz, and call with D. Weisz, all with respect to status of proposed ONA pension restructuring motion and potential impact on overall CCAA restructuring process	1.20	690.00

Date	Lawyer	Description	Hours	Amount
17/08/16	M. P. Matos	Discussions with M. Laugesen regarding ONA motion materials dealing with VON Canada pension plan and discussions with M. Laugesen regarding M. Kelly affidavit dealing with VON Canada pension plan	0.70	402.50
18/08/16	M. S. Laugesen	Emails with E. Cobb and D. Weisz regarding status of ONA pension restructuring motion	0.10	57.50
19/08/16	M. S. Laugesen	Calls and emails with E. Cobb and D. Weisz regarding status of ONA pension restructuring motion, delayed receipt of Factum, and possible implications to litigation timetable	0.60	345.00
23/08/16	M. S. Laugesen	Review emails and correspondence from E. Cobb regarding withdrawal of his motion; Email to D. Weisz; Review email from F. Lamie and attached Factum of ONA and Brief of Authorities of ONA regarding pension restructuring; Consideration of issues raised by ONA motion, Factum, and Brief of Authorities, preparation of notes on same, and emails with D. Weisz to arrange for a meeting to discuss monitor's response and possible need for report to address ONA motion	2.20	1,265.00
24/08/16	M. S. Laugesen	Review email from E. Cobb; Review VON's Factum; Review VON's draft CCAA Plan; Meeting with D. Weisz to discuss VON's Factum and Monitor's position on pending motion by ONA for its pension restructuring plans; Numerous follow up calls and emails with D. Weisz; Prepare for and attend at conference call with E. Cobb; Further discussions with D. Weisz; Call to FSCO; Call with D. Weisz	3.40	1,955.00
25/08/16	M. S. Laugesen	Email to D. Weisz regarding his calls with C. Prophet and my call with J. Spence of FSCO; Calls with D. Weisz to arrange all-parties meeting; Calls with E. Cobb regarding position of FSCO and latest filings by FSCO and UNA; Review Factum and Book of Authorities from FSCO; Review Factum and Book of Authorities from UNA; Further call with J. Spence of FSCO; Further calls and emails with D. Weisz and E. Cobb regarding proposed all-parties meeting	4.30	2,472.50
25/08/16	S. H. Zweig	Discussion with M. Laugesen regarding draft CCAA Plan; Reviewing and commenting on same	2.60	1,495.00

Date	Lawyer	Description	Hours	Amount
26/08/16	M. S. Laugesen	Complete review of various Facta and Books of Authorities for hearing on 30 August 2016; Prepare for and attend at all-parties meeting to consider possible resolution of dispute among parties; Meeting with D. Weisz and E. Cobb following all-parties meeting; Begin preliminary review of CCAA Plan; Meeting with S. Zweig to discuss comments on draft CCAA Plan; Review email from B. Wong and attached Proof of Claim from S. Golding and Notice of Disallowance of Claim of S. Golding; Review email from D. Weisz with comments on draft CCAA Plan and draft meeting order; Review emails from D. Weisz and R. Anderson regarding proposed date for meeting to vote on Plan; Calls and emails with D. Weisz	3.20	1,840.00
Total Hours and Professional Services			27.60	\$ 15,870.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	20.70	575.00	\$ 11,902.50
M. P. Matos	Counsel	4.30	575.00	2,472.50
S. H. Zweig	Partner	2.60	575.00	1,495.00

Other Charges			
Printing Charges		\$	524.00
Photocopy Charges			6.00
Total Other Charges		\$	530.00

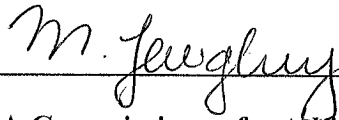
GST/HST \$ 2,132.00
TOTAL DUE \$ 18,532.00

THIS IS EXHIBIT "H" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, appearing to read "M. Loughry", is written over a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: September 7, 2016
Invoice: 1139698

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	5,922.50
Other Charges		46.50
Total Due before GST/HST	\$	<u>5,969.00</u>
GST/HST	\$	775.98
TOTAL Due in CAD	\$	<u><u>6,744.98</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices after 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com or contact our Privacy Officer by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
26/08/16	S. H. Zweig	Discussion with M. Laugesen regarding draft CCAA Plan	0.80	\$ 460.00
28/08/16	M. S. Laugesen	Complete review of draft CCAA Plan and preparation of comments on draft CCAA plan; Preparation of comments on draft meeting order; Review affidavit of J. Poirier in support of meeting order	1.90	1,092.50
29/08/16	M. S. Laugesen	Prepare for and attend at meeting with E. Cobb and D. Weisz to review and discuss comments on draft CCAA Plan, draft Meeting Order, and draft Affidavit of J. Poirier; Follow up discussions with E. Cobb; Call with D. Weisz to discuss his instructions on submissions to be made at tomorrow's hearing	2.40	1,380.00
30/08/16	M. S. Laugesen	Final review of Facta, Briefs of Authorities, and motion materials from VON, ONA, FSCO, and UNA; Prepare submissions for attendance before Justice Penny; Attend at lengthy hearing before Justice Penny; Follow up discussions with D. Weisz, E. Cobb and R. Anderson	5.20	2,990.00
Total Hours and Professional Services			10.30	\$ 5,922.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	9.50	575.00	\$ 5,462.50
S. H. Zweig	Partner	0.80	575.00	460.00

Other Charges		Amount
Printing Charges		\$ 44.00
Photocopy Charges		2.50
Total Other Charges		\$ 46.50

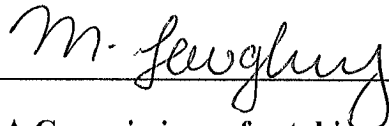
GST/HST \$ 775.98
TOTAL DUE \$ 6,744.98

THIS IS EXHIBIT "I" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", is written above a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: September 27, 2016
Invoice: 1142291

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	12,840.00
Other Charges		91.25
Total Due before GST/HST	\$	<u>12,931.25</u>
GST/HST	\$	1,681.06
TOTAL Due in CAD	\$	<u><u>14,612.31</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices after 30 days.
We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com or contact our Privacy Officer
by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
01/09/16	M. S. Laugesen	Email from B. Wong regarding ability of OPSEU to file claims on behalf of its members; Call from E. Cobb; Call from D. Weisz; Lengthy call with D. Weisz; Call to E. Cobb; Conference call with E. Cobb and D. Weisz regarding CCAA proceedings for VON East and VON West, WEPPA Subrogated Claims and other issues, if moving forward with a CCAA plan	1.10	\$ 632.50
02/09/16	M. S. Laugesen	Emails with E. Cobb, D. Weisz, and K. Kraft regarding timing of motion for Meeting Order and filing of Plan; Brief further email to E. Cobb	0.20	115.00
06/09/16	M. S. Laugesen	Review decision of Justice Penny; Email to D. Weisz regarding decision; Emails with E. Cobb, D. Weisz, and K. Kraft regarding booking date for motion for CCAA Plan filing and Meeting Order; Emails with D. Weisz and E. Cobb regarding amended CCAA Plan and Meeting Order materials and possible changes to be made to same; Review emails from D. Weisz and E. Cobb regarding exclusion of Employee Priority Claims and Crown Claims and potential impact on voting process	0.90	517.50
07/09/16	M. S. Laugesen	Review of amended CCAA Plan and preparation of comments on same; Review of amended Meeting Order and preparation of comments on same; Emails throughout the day with E. Cobb, D. Weisz, and B. Wong with respect to further comments on the draft Plan and Meeting Order, and to arrange for a brief conference call to discuss same	1.30	747.50
08/09/16	M. S. Laugesen	Prepare for and attend at conference call with E. Cobb, D. Weisz, and B. Wong to discuss questions, issues, and comments on revised CCAA Plan and revised Meeting Order; Review email from E. Cobb regarding pending meeting of Directors for VON East and VON West to consider CCAA Plan; Email to D. Weisz and B. Wong; Attend at call with D. Weisz and B. Wong to discuss proposed CCAA Plan for VON East and VON West; Follow up calls with D. Weisz	1.30	747.50

Date	Lawyer	Description	Hours	Amount
09/09/16	M. S. Laugesen	Calls and emails with D. Weisz regarding strategy for VON East and VON West; and discussion regarding comparison of CCAA Plan versus liquidation in bankruptcy; Brief call with M. Matos regarding status of pension litigation commenced by ONA and possible appeal; Further call with D. Weisz	1.30	747.50
13/09/16	M. S. Laugesen	Email and call with D. Weisz regarding report to be filed in support of VON Canada's motion to file a CCAA Plan and seek approval of a meeting order; Brief discussion with D. Weisz regarding contents of proposed report	0.20	115.00
14/09/16	M. S. Laugesen	Emails with D. Weisz and attendance at lengthy conference call with D. Weisz and B. Wong; Calls with E. Cobb regarding motion for claims procedure order relating to WEPPA Subrogated Claims; Further call with D. Weisz; Calls, emails, and conference calls with E. Cobb and B. Wong regarding draft Order regarding WEPPA Subrogated Claims; Review email from B. Wong and attached letter from Service Canada related to WEPPA Subrogated Claims; Numerous calls and emails with E. Cobb, D. Weisz and B. Wong regarding rescheduling of motion scheduled for 21 September 2016 and proposed dates for hearing and Sanction Order in VON Canada proceedings; Emails relating to dates for proceedings for VON East and VON West; Preliminary review of draft Order for WEPPA Subrogated Claims motion	1.60	920.00
15/09/16	M. S. Laugesen	Preliminary review of emails from B. Wong, memo from inhouse counsel at VON, and leases and contracts for purposes of termination analysis; Review draft order for WEPPA Subrogated Claims motion and forward same to E. Cobb; Preliminary review of draft report of monitor for VON Canada Plan filing and Meeting Order motion	2.10	1,207.50

Date	Lawyer	Description	Hours	Amount
19/09/16	M. S. Laugesen	Email from E. Cobb and attached updated drafts of VON CCAA Plan, VON Canada Meeting Order, and WEPPA Subrogated Claims; Review email from E. Cobb and current drafts of VON East Plan, CPO, and Meeting Order; Review email from K. Kraft; Review email from B. Wong with comments on WEPPA Subrogated Claims Order; Email to E. Cobb with comments on WEPPA Subrogated Claims Order; Email to D. Weisz and B. Wong regarding need to address WEPPA Subrogated Claims Order in latest Report of Monitor; Review email from R. Anderson; Email to D. Weisz regarding reserve for amounts secured by charges; Review draft Fourth Report from B. Wong and prepare comments on same; Email to B. Wong; Emails with B. Wong regarding draft Fourth Report	2.30	1,322.50
19/09/16	A. V. Kovalev	Reviewing and summarizing termination clauses in Victoria Order of Nurses lease and other executory contracts; Preparing summary notes for the supervising lawyer's review	9.30	2,092.50
20/09/16	A. V. Kovalev	Preparing notes for and meeting with supervising lawyer to review findings; Organizing research notes and sending same for review by B. Wong	2.40	540.00
20/09/16	M. S. Laugesen	Meeting with A. Kovalev to discuss memorandum on contract termination costs prepared by inhouse counsel at VON and to discuss his review and analysis of contract termination obligations in a bankruptcy; Discussions with D. Weisz regarding Monitor's Fourth Report, WEPPA Subrogated Claims motion, draft materials for VON East Plan and Meeting Order and Claims Procedure Order; Prepare for and attend at conference call with B. Wong and A. Kovalev to discuss contract termination analysis; Follow up meeting and review of brief charts summarizing contract termination analysis from A. Kovalev	2.30	1,322.50
21/09/16	M. S. Laugesen	Detailed review and preparation of comments on draft VON East Plan, draft VON East Claims Procedure Order, and draft VON Meeting Order; Email to D. Weisz and B. Wong with high level comments and attached markups; Emails and discussions with A. Kovalev regarding follow up questions from B. Wong on bankruptcy liquidation analysis issues	2.80	1,610.00

September 27, 2016
Page 5Client: 074961.00002
Invoice No.: 1142291

Date	Lawyer	Description	Hours	Amount
21/09/16	A. V. Kovalev	Communicating with B. Wong regarding follow-up questions she raised	0.90	202.50
Total Hours and Professional Services			30.00	\$ 12,840.00

Timekeeper	Title	Hours	Rate	Amount
A. V. Kovalev	Student	12.60	225.00	\$ 2,835.00
M. S. Laugesen	Partner	17.40	575.00	10,005.00

Other Charges	
Printing Charges	\$ 91.25
Total Other Charges	\$ 91.25

GST/HST \$ 1,681.06

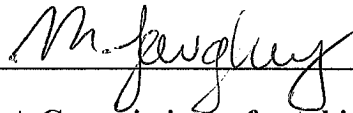
TOTAL DUE \$ 14,612.31

THIS IS EXHIBIT "J" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016



A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018. _____



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: October 11, 2016
Invoice: 1143732

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	14,432.50
Other Charges		416.50
Total Due before GST/HST	\$	<u>14,849.00</u>
GST/HST	\$	1,930.38
TOTAL Due in CAD	\$	<u><u>16,779.38</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices after 30 days. We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.com or contact our Privacy Officer by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
22/09/16	M. S. Laugesen	Emails with D. Weisz and review of comments from D. Weisz and B. Wong on WEPPA Subrogated Claims Order, VON Canada Meeting Order, VON Canada Plan, VON East Claims Procedure Order, VON East Plan, and VON East Meeting Order; Lengthy conference call with D. Weisz and B. Wong to discuss comments on the foregoing documents; Emails with E. Cobb to set up conference call to discuss Monitor's comments on foregoing documents for tomorrow	3.10	\$ 1,782.50
23/09/16	M. S. Laugesen	Consolidation of comments on amended documents from D. Weisz, B. Wong with my comments; Preparation of markup of WEPPA Subrogated Claims Order for VON Canada, Meeting Order for VON Canada, Plan for VON Canada, Meeting Order for VON East, Plan for VON East, and Claims Procedure Order for VON East; Prepare for and attend at conference call with E. Cobb and D. Weisz	2.90	1,667.50
26/09/16	M. S. Laugesen	VON EAST Emails and discussions with A. Kovalev and B. Wong regarding landlords' claim in bankruptcy after lease disclaimer in CCAA proceedings; Preliminary review of revised draft materials from E. Cobb for VON East, including Meeting Order, Plan, and Claims Procedure Order	0.40	230.00
26/09/16	M. S. Laugesen	VON WEST Emails and discussions with A. Kovalev and B. Wong regarding landlords' claim in bankruptcy after lease disclaimer in CCAA proceedings; Preliminary review of revised draft materials from E. Cobb for VON West, including Meeting Order, Plan, and Claims Procedure Order	0.40	230.00
26/09/16	M. S. Laugesen	VON CANADA Emails with D. Weisz and E. Cobb regarding WEPPA Subrogated Claims Order; Email to E. Cobb regarding timing of delivery of materials; Email from E. Cobb with draft of WEPPA Subrogated Claims Order; Preliminary review of Affidavits of J. Poirier in support WEPPA Subrogated Claims Order	0.60	345.00

Date	Lawyer	Description	Hours	Amount
27/09/16	M. S. Laugesen	VON CANADA Review revised version of WEPPA Subrogated Claims Order; Review Affidavit of J. Poirier regarding WEPPA Subrogated Claims Order; Prepare comments on WEPPA Subrogated Claims Order and Affidavit of J. Poirier, and review and discussions regarding same with D. Weisz; Call with E. Cobb; Conference call with E. Cobb and D. Weisz regarding WEPPA Subrogated Claims Order and Affidavit of J. Poirier; Review email from K. Kraft with comments on WEPPA Subrogated Claims Order; Review email from E. Cobb with further revised versions of Plan filing and Meeting Order and Plan	1.10	632.50
27/09/16	M. S. Laugesen	VON EAST Review Affidavit of J. Poirier in support of Plan filing, Meeting Order, and Claims Procedure Order; Review VON East Meeting Order; Review VON East Plan; Review VON East Claims Procedure Order; Review email from D. Weisz with comments on revised version of VON East documents; Prepare comments on revised versions of VON East documents; Call from E. Cobb; Call with D. Weisz regarding revised VON East documents; Attend at conference call with E. Cobb and D. Weisz regarding revised VON East documents	1.60	920.00
27/09/16	M. S. Laugesen	VON WEST Review Affidavit of J. Poirier in support of Plan filing, Meeting Order, and Claims Procedure Order; Review VON West Meeting Order; Review VON West Plan; Review VON West Claims Procedure Order; Review email from D. Weisz with comments on revised version of VON West documents; Prepare comments on revised versions of VON West documents; Call from E. Cobb; Call with D. Weisz regarding revised VON West documents; Attend at conference call with E. Cobb and D. Weisz regarding revised VON West documents	1.60	920.00
28/09/16	M. S. Laugesen	VON EAST Emails with E. Cobb; Review and prepare comments on two amended draft sets of VON East documentation (including Claims Procedure Order, Plan Filing and Meeting Order, and Plan); Calls and emails throughout the course of the day with E. Cobb, D. Weisz and B. Wong relating to latest draft versions of documentation; Review and comment on Meeting Order; Review email from K. Kraft	1.70	977.50

Date	Lawyer	Description	Hours	Amount
28/09/16	M. S. Laugesen	VON WEST Emails with E. Cobb; Review and prepare comments on two amended draft sets of VON West documentation (including Claims Procedure Order, Plan Filing and Meeting Order, and Plan); Calls and emails throughout the course of the day with E. Cobb, D. Weisz and B. Wong relating to latest draft versions of documentation; Review and comment on Meeting Order; Review email from K. Kraft	1.70	977.50
28/09/16	M. S. Laugesen	VON CANADA Review email from E. Cobb; Review and prepare comments on two amended drafts of Poirier Affidavits and WEPPA Subrogated Claims Order; Calls and emails with E. Cobb, D. Weisz and B. Wong regarding amended Poirier Affidavits and amended WEPPA Subrogated Claims Orders	1.00	575.00
29/09/16	M. S. Laugesen	VON EAST Review emails from D. Weisz and R. Anderson regarding exemption relating to audit requirement given status of VON East as not-profit entities; Discussions with D. Weisz; Review of further revised draft VON East materials (Plan filing and Meeting Order, Plan, and Claims Procedure Order); Calls and emails with E. Cobb and D. Weisz regarding further amended drafts of VON East materials; Discussions with D. Weisz regarding key issues to address in Monitor's Report for VON East	1.30	747.50
29/09/16	M. S. Laugesen	VON WEST Review emails from D. Weisz and R. Anderson regarding exemption relating to audit requirement given status of VON West as not-profit entities; Discussions with D. Weisz; Review of further revised draft VON West materials (Plan filing and Meeting Order, Plan, and Claims Procedure Order); Calls and emails with E. Cobb and D. Weisz regarding further amended drafts of VON West materials; Discussions with D. Weisz regarding key issues to address in Monitor's Report for VON West	1.30	747.50
29/09/16	M. S. Laugesen	VON CANADA Review of latest turn of documents relating to VON Canada, and calls and emails with E. Cobb and D. Weisz throughout the day in that regard; Further calls and emails regarding timing of service materials and timing of hearing for Sanction Order	1.30	747.50

Date	Lawyer	Description	Hours	Amount
30/09/16	M. S. Laugesen	VON CANADA Review and prepare detailed comments on revised draft of Fourth Report of Monitor; Numerous further calls and emails with D. Weisz regarding draft of Fourth Report; Prepare for and attend at conference call with D. Weisz, B. Wong, and E. Cobb to obtain comments from E. Cobb on latest version of Fourth Report of Monitor	1.70	977.50
30/09/16	M. S. Laugesen	VON EAST Review and prepare detailed comments on revised draft of Fifth Report of Monitor; Numerous further calls and emails with D. Weisz regarding draft of Fifth Report; Prepare for and attend at conference call with D. Weisz, B. Wong, and E. Cobb to obtain comments from E. Cobb on draft of Fifth Report of Monitor	1.70	977.50
30/09/16	M. S. Laugesen	VON WEST Review and prepare detailed comments on revised draft of Sixth Report of Monitor; Numerous further calls and emails with D. Weisz regarding draft of Sixth Report; Prepare for and attend at conference call with D. Weisz, B. Wong, and E. Cobb to obtain comments from E. Cobb on draft of Sixth Report of Monitor	1.70	977.50
Total Hours and Professional Services			25.10	\$ 14,432.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	25.10	575.00	\$ 14,432.50

Other Charges		Amount
Printing Charges		\$ 291.25
Photocopy Charges		125.25
Total Other Charges		\$ 416.50

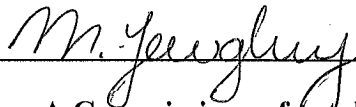
GST/HST \$ 1,930.38
TOTAL DUE \$ 16,779.38

THIS IS EXHIBIT "K" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", is written over a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON CANADA)
Our File Number: 074961.00002

Date: October 25, 2016
Invoice: 1145744

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	7,060.00
Other Charges		354.00
Disbursements		58.61
Total Due before GST/HST	\$	<u>7,472.61</u>
GST/HST	\$	971.44
TOTAL Due in CAD	\$	<u><u>8,444.05</u></u>

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GST/HST Number: 119346757

Date	Lawyer	Description	Hours		Amount
01/10/16	M. S. Laugesen	VON CANADA Review email between D. Weisz and R. Anderson regarding final changes to Plan and Meeting Order; Review final amended versions of Affidavits and emails with D. Weisz regarding same	0.30	\$	172.50
03/10/16	M. S. Laugesen	VON CANADA Review final form of Report for VON Canada and assemble all appendices for purposes of service; Arrange for service of the Monitor's 4th Report; Arrange for Affidavit of Service regarding service of 4th Report; Calls and emails with E. Cobb and emails with D. Weisz regarding amendments to VON Canada Plan and VON Canada Meeting Order and VON's intention regarding dissemination of the amended documents at and after the hearing this Wednesday; Review email from E. Cobb and his proposed draft email to R. Smith; Email to E. Cobb	0.70		402.50
03/10/16	A. V. Kovalev	VON CANADA Delivering and filing documents at the Commercial List for M.Laugesen	0.20		45.00
04/10/16	M. S. Laugesen	VON CANADA Review final versions of Motion materials received from E. Cobb and compare to previous versions of Motion materials filed by E. Cobb; Review 4th Report in preparation for hearing tomorrow; Prepare submissions for hearing before Justice Penny tomorrow; Calls and emails with E. Cobb regarding updated Plan and updated Meeting Order	1.40		805.00
05/10/16	M. S. Laugesen	VON CANADA Preparation for and attendance at hearing before Mr. Justice Penny; Follow up discussions with R. Anderson, D. Weisz, and E. Cobb; Further follow up discussions with E. Cobb and D. Weisz regarding next steps; Emails with D. Weisz regarding confirmation for effective dates for claims against directors and officers in Proof of Claim form for WEPPA subrogated claims; Further emails with E. Cobb and D. Weisz	1.40		805.00

Date	Lawyer	Description	Hours	Amount
06/10/16	M. S. Laugesen	VON CANADA Emails with E. Cobb regarding amendment to endorsement of Justice Penny and other matters regarding upcoming mailing to VON Canada creditors; Review email from E. Cobb and attached draft cover letter to be sent out with VON Canada package; Prepare comments on draft VON cover letter; Review email from D. Weisz; Review of and preparation of comments on Monitor's Report on draft VON Canada Plan; Call to D. Weisz; Emails with D. Weisz, E. Cobb, and B. Wong regarding WEPPA Subrogated Claims Order and form of Proof of Claim to be attached there to; Email comments on draft cover letter to E. Cobb, D. Weisz, and B. Wong	2.10	1,207.50
11/10/16	M. S. Laugesen	VON CANADA Call from D. Weisz regarding updated Monitor's Report on VON Canada's Plan; Further call from D. Weisz; Review email from B. Wong and revised version of Monitor's Report on VON Canada's Plan; Prepare comments on revised version of Monitor's Report on VON Canada's Plan and email to D. Weisz and B. Wong; Review comments from D. Weisz on cover letter for information package to be mailed to creditors of VON Canada	1.90	1,092.50
12/10/16	M. S. Laugesen	VON CANADA Review email from E. Cobb and amended form of draft VON Canada cover letter taking into account my comments and those of D. Weisz; Call with B. Wong to discuss scope of Bank of Nova Scotia's security interest against VON entities; Review email from B. Wong and review extent of Bank of Nova Scotia's security interest against various VON entities; Call with B. Wong; Review revised version of Monitor's Report on VON Canada's Plan from B. Wong	0.90	517.50

Date	Lawyer	Description	Hours	Amount
13/10/16	M. S. Laugesen	VON CANADA Review revised Monitor's Report on VON Canada's Plan taking into account my comments and further comments from D. Weisz and B. Wong; Review email from E. Cobb and his detailed comments on the Monitor's Report on VON Canada's Plan and on the liquidation analysis; Emails with D. Weisz and B. Wong regarding proposed conference call this afternoon; Review email from D. Weisz and revised cover letter for use in distributing VON Canada materials; Review email from D. Weisz and comments of R. Anderson on Monitor's Report on VON Canada's Plan and on liquidation analysis; Call from and email to E. Cobb; Prepare for and attend at conference call with D. Weisz and B. Wong to discuss Monitor's Report on VON Canada's Plan, liquidation analysis, and cover letter for distribution of VON Canada materials; Prepare for and attend at conference call with E. Cobb, R. Anderson, D. Weisz, and B. Wong to discuss Monitor's Report on VON Canada's Plan, liquidation analysis, and cover letter for distribution of VON Canada materials	2.80	1,610.00
14/10/16	M. S. Laugesen	VON CANADA Review email from E. Cobb with amended form of VON Canada cover letter; Review email from R. Anderson with comments on amended draft form of cover letter; Review email from D. Weisz with comments on further amended draft form of cover letter; Call with D. Weisz; Review email from E. Cobb with revised form of cover letter and comments from R. Anderson; Further call with D. Weisz	0.70	402.50
Total Hours and Professional Services			12.40	\$ 7,060.00

Timekeeper	Title	Hours	Rate	Amount
A. V. Kovalev	Student	0.20	225.00	\$ 45.00
M. S. Laugesen	Partner	12.20	575.00	7,015.00

Other Charges		Amount
Printing Charges		\$ 60.17
Fax Charges		51.67
Photocopy Charges		242.16
Total Other Charges		\$ 354.00

Disbursements

**Bennett
Jones**

October 25, 2016
Page 5

Courier Charges
Postage / Registered Mail

Client: 074961,00002
Invoice No.: 1145744

	\$	44.48
		14.13
Total Disbursements		<u>58.61</u>

GST/HST \$ 971.44

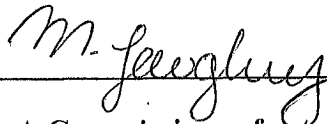
TOTAL DUE \$ 8,444.05

THIS IS EXHIBIT "L" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", is written over a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON EAST)
Our File Number: 074961.00002

Date: October 25, 2016
Invoice: 1145742

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	1,942.50
Other Charges		354.00
Disbursements		58.61
Total Due before GST/HST	\$	<u>2,355.11</u>
GST/HST	\$	306.17
TOTAL Due in CAD	\$	<u><u>2,661.28</u></u>

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GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
01/10/16	M. S. Laugesen	VON EAST Review email between D. Weisz and R. Anderson regarding final changes to draft materials (Plan filing and Meeting Order, Plan, and Claims Procedure Order); Review final amended versions of Affidavits and emails with D. Weisz regarding same	0.30	\$ 172.50
03/10/16	M. S. Laugesen	VON EAST Review final form of Report for VON East and assemble all appendices for purposes of service; Arrange for service of the Monitor's 5th Report; Arrange for Affidavit of Service regarding service of 5th Report	0.50	287.50
03/10/16	A. V. Kovalev	VON EAST Delivering and filing documents at the Commercial List for M.Laugesen	0.20	45.00
04/10/16	M. S. Laugesen	VON EAST Review final versions of Motion materials received from E. Cobb and compare to previous versions of Motion materials filed by E. Cobb; Review 5th Report in preparation for hearing tomorrow; Prepare submissions for hearing before Justice Penny tomorrow	0.90	517.50
05/10/16	M. S. Laugesen	VON EAST Preparation for and attendance at hearing before Mr. Justice Penny; Follow up discussions with R. Anderson, D. Weisz, and E. Cobb; Further follow up discussions with E. Cobb and D. Weisz regarding next steps; Emails with D. Weisz regarding confirmation for effective dates for claims against directors and officers in Proof of Claim form for WEPPA subrogated claims; Further emails with E. Cobb and D. Weisz	1.40	805.00
06/10/16	M. S. Laugesen	VON EAST Emails with E. Cobb regarding amendment to endorsement of Justice Penny and other matters regarding upcoming mailing to VON East creditors	0.20	115.00
Total Hours and Professional Services			3.50	\$ 1,942.50

Timekeeper	Title	Hours	Rate	Amount
A. V. Kovalev	Student	0.20	225.00	\$ 45.00
M. S. Laugesen	Partner	3.30	575.00	1,897.50

Other Charges		Amount
Printing Charges		\$ 60.17
Fax Charges		51.67
Photocopy Charges		242.16

Total Other Charges \$ 354.00

Disbursements

Courier Charges	\$ 44.48
Postage / Registered Mail	14.13
Total Disbursements	<u>58.61</u>

GST/HST \$ 306.17

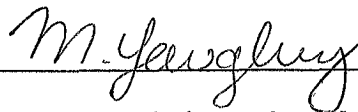
TOTAL DUE \$ 2,661.28

THIS IS EXHIBIT "M" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", is written above a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON WEST)
Our File Number: 074961.00002

Date: October 25, 2016
Invoice: 1145740

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	1,942.50
Other Charges		354.00
Disbursements		58.61
Total Due before GST/HST	\$	<u>2,355.11</u>
GST/HST	\$	306.17
TOTAL Due in CAD	\$	<u><u>2,661.28</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
01/10/16	M. S. Laugesen	VON WEST Review email between D. Weisz and R. Anderson regarding final changes to draft materials (Plan filing and Meeting Order, Plan, and Claims Procedure Order); Review final amended versions of Affidavits and emails with D. Weisz regarding same	0.30	\$ 172.50
03/10/16	M. S. Laugesen	VON WEST Review final form of Report for VON West and assemble all appendices for purposes of service; Arrange for service of the Monitor's 6th Report; Arrange for Affidavit of Service regarding service of 6th Report	0.50	287.50
03/10/16	A. V. Kovalev	VON WEST Delivering and filing documents at the Commercial List for M.Laugesen	0.20	45.00
04/10/16	M. S. Laugesen	VON WEST Review final versions of Motion materials received from E. Cobb and compare to previous versions of Motion materials filed by E. Cobb; Review 6th Report in preparation for hearing tomorrow; Prepare submissions for hearing before Justice Penny tomorrow	0.90	517.50
05/10/16	M. S. Laugesen	VON WEST Preparation for and attendance at hearing before Mr. Justice Penny; Follow up discussions with R. Anderson, D. Weisz, and E. Cobb; Further follow up discussions with E. Cobb and D. Weisz regarding next steps; Emails with D. Weisz regarding confirmation for effective dates for claims against directors and officers in Proof of Claim form for WEPPA subrogated claims; Further emails with E. Cobb and D. Weisz regarding monitor's motion regarding activities and fees to be scheduled at hearing of Sanction Order	1.40	805.00
06/10/16	M. S. Laugesen	VON WEST Emails with E. Cobb regarding amendment to endorsement of Justice Penny and other matters regarding upcoming mailing to VON West creditors	0.20	115.00
Total Hours and Professional Services			3.50	\$ 1,942.50

Timekeeper	Title	Hours	Rate	Amount
A. V. Kovalev	Student	0.20	225.00	\$ 45.00
M. S. Laugesen	Partner	3.30	575.00	1,897.50

Other Charges	Amount
Printing Charges	\$ 60.17

Fax Charges
Photocopy Charges

51.67
242.16
Total Other Charges \$ 354.00

Disbursements

Courier Charges
Postage / Registered Mail

\$ 44.48
14.13
Total Disbursements 58.61

GST/HST \$ 306.17

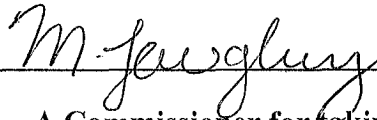
TOTAL DUE \$ 2,661.28

THIS IS EXHIBIT "N" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016



A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON CANADA)
Our File Number: 074961.00002

Date: November 3, 2016
Invoice: 1146839

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	3,105.00
Total Due before GST/HST	\$	<u>3,113.91</u>
GST/HST	\$	404.81
TOTAL Due in CAD	\$	<u><u>3,518.72</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours		Amount
17/10/16	M. S. Laugesen	VON CANADA Review emails from D. Weisz and R. Anderson regarding tabulation of certain votes and question regarding "related party" voting; Email to D. Weisz; Review email from B. Wong and email from D. Weisz and further draft of amended Monitor's Report on VON Canada Plan; Prepare comments on amended Monitor's Report and email to D. Weisz; Further emails with D. Weisz; regarding amended Monitor's Report on VON Canada Plan	1.20	\$	690.00
18/10/16	M. S. Laugesen	VON CANADA Review of further draft of Monitor's Report; Numerous calls, conference calls, and emails with D. Weisz, B. Wong, and E. Cobb regarding WEPP subrogation rights, voting and distribution claims by employees in light of WEPP subrogation rights, and need to redraft portions of Monitor's Report regarding VON Canada Plan to make employee participation rights in light of WEPP subrogation provisions more clear; Brief research on subrogation rights under s. 36 of WEPP; Review email from B. Wong and specific language signed by employees to obtain receipt of payments under WEPP; Review definition of wages and eligible wages under WEPP in light of s. 36 and matters raised by E. Cobb; Prepare comments on further draft of Monitor's Report and VON Canada Plan and review comments from R. Anderson and K. Kraft regarding same; Call with D. Weisz	1.80		1,035.00
19/10/16	M. S. Laugesen	VON CANADA Review email from K. Kraft; Review final form of Information Package to be circulated today; Emails with B. Wong regarding distribution of Information Package on Service List and posting on Monitor's website; Review email to Service List; Review emails from D. Weisz, B. Wong, J. Berger, and P. Firestone regarding request for meeting between Monitor and IBM to discuss liquidation values, etc.; Call with D. Weisz regarding proposed meeting with IBM; Email from D. Weisz; Review email from B. Wong and draft letter to OPSEU creditors; Call with B. Wong regarding draft letter to OPSEU creditors	0.90		517.50

Date	Lawyer	Description	Hours	Amount
20/10/16	M. S. Laugesen	VON CANADA Call from D. Weisz; Call with D. Weisz; Review email from D. Weisz and attached emails from J. Berger regarding inquiries from employees on convenience class election versus pro rata distribution; Review template email prepared by D. Weisz to respond to employee inquiries; Prepare mark up and forward to D. Weisz; Discussion with D. Weisz	0.40	230.00
24/10/16	M. S. Laugesen	VON CANADA Call from D. Weisz; Call with D. Weisz regarding matters discussed during meeting with IBM	0.20	115.00
26/10/16	M. S. Laugesen	VON CANADA Status update call from D. Weisz and B. Wong and discussion regarding questions relating to claim filed by WEPP in VON Canada proceedings; Review VON Canada materials with respect to particular issues relating to proper WEPP claim	0.40	230.00
27/10/16	M. S. Laugesen	VON CANADA Call from D. Weisz regarding status of discussions involving VON Canada and IBM	0.20	115.00
28/10/16	M. S. Laugesen	VON CANADA Calls and emails with D. Weisz regarding possible storage of documents by entities within VON group for benefit of VON East and VON West, and status of ongoing negotiations with IBM; Review proxy from IBM voting against CCAA Plan	0.30	172.50
Total Hours and Professional Services			5.40	\$ 3,105.00

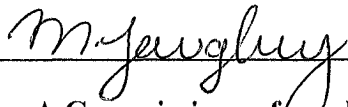
Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	5.40	575.00	\$ 3,105.00
				GST/HST \$ 404.81
				TOTAL DUE \$ 3,518.72

THIS IS EXHIBIT "O" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016



A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON EAST)
Our File Number: 074961.00002

Date: November 3, 2016
Invoice: 1146838

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	1,955.00
Other Charges		8.91
Total Due before GST/HST	\$	<u>1,963.91</u>
GST/HST	\$	255.31
TOTAL Due in CAD	\$	<u><u>2,219.22</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
26/10/16	M. S. Laugesen	VON EAST Review email from B. Wong; Detailed review of draft Monitor's Report on VON East Plan, including analysis of distributions under Plan versus liquidation analysis; Prepare comments on VON East Plan and email same to D. Weisz and B. Wong; Conference call with D. Weisz and B. Wong for update on claims procedure; Further call with D. Weisz regarding my comments on the draft Monitor's Report on VON East Plan	1.60	\$ 920.00
27/10/16	M. S. Laugesen	VON EAST Review further amended draft of VON East Plan from E. Cobb and R. Anderson; Review amended appendices to VON East Plan; Call to B. Wong; Discussions with D. Weisz regarding costs for storage of records in CCAA proceedings versus liquidation proceedings; Review of BIA, BIA rules, BIA policy, and directives regarding obligations of trustee to store books and records not relating to the administration of the estate; Call to E. Cobb; Emails with D. Weisz	0.50	287.50
28/10/16	M. S. Laugesen	VON EAST Calls and emails with D. Weisz and E. Cobb regarding document storage costs and inclusion of same in CCAA Plan and in bankruptcy liquidation analysis; Attend at conference call with D. Weisz, B. Wong, E. Cobb and R. Anderson	0.50	287.50
31/10/16	M. S. Laugesen	VON EAST Review emails from D. Weisz and B. Wong regarding amended Monitor's Report on draft VON East Plan; Review revised liquidation analysis for VON East and numerous calls, emails with D. Weisz, B. Wong, R. Anderson, and E. Cobb regarding revised liquidation analysis	0.80	460.00
Total Hours and Professional Services			3.40	\$ 1,955.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	3.40	575.00	\$ 1,955.00

Other Charges		Amount
Printing Charges		\$ 4.42
Long Distance Phone Charges		4.49
Total Other Charges		\$ 8.91

Client: 074961.00002
Invoice No.: 1146838

GST/HST \$ 255.31

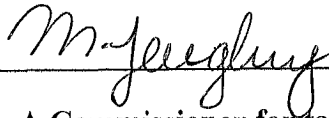
TOTAL DUE \$ 2,219.22

THIS IS EXHIBIT "P" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016



A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON WEST)
Our File Number: 074961.00002

Date: November 3, 2016
Invoice: 1146837

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	230.00
Other Charges		8.91
Total Due before GST/HST	\$	<u>238.91</u>
GST/HST	\$	31.06
TOTAL Due in CAD	\$	<u><u>269.97</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
31/10/16	M. S. Laugesen	VON WEST Review preliminary draft of liquidation analysis for VON West; Numerous calls and emails with D. Weisz, B. Wong, R. Anderson, and E. Cobb regarding VON West Plan distributions versus liquidation analysis	0.40	\$ 230.00
Total Hours and Professional Services			0.40	\$ 230.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	0.40	575.00	\$ 230.00

Other Charges		Amount
Printing Charges		\$ 4.42
Long Distance Phone Charges		4.49
Total Other Charges		\$ 8.91

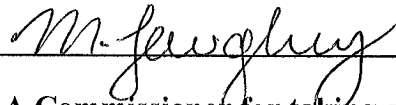
GST/HST \$ 31.06
TOTAL DUE \$ 269.97

THIS IS EXHIBIT "Q" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", is written over a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON CANADA)
Our File Number: 074961.00002

Date: November 15, 2016
Invoice: 1148734

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	4,945.00
Other Charges		90.83
Total Due before GST/HST	\$	<u>5,035.83</u>
GST/HST	\$	654.66
TOTAL Due in CAD	\$	<u><u>5,690.49</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices after 30 days.
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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
01/11/16	M. S. Laugesen	VON CANADA Call from D. Weisz regarding resolution with IBM; Review email from E. Cobb and attached amended Plan taking into account acceleration of Implementation Date and Distribution Date	0.40	\$ 230.00
02/11/16	M. S. Laugesen	VON CANADA Review email from E. Cobb and amended draft of Plan, consider changes made, and email to D. Weisz with comments on draft of amended Plan; Email from D. Weisz; Call with D. Weisz; Call to E. Cobb; Review emails between D. Weisz and E. Cobb regarding references to newly amended Plan in light of previous amendments; Review email from D. Weisz and draft letter to creditors of VON Canada regarding amendments; Prepare comments on draft letter to creditors and email to D. Weisz; Review further emails from E. Cobb and D. Weisz regarding changes in amended Plan to correctly reference current and prior amendments; Review comments of E. Cobb on draft letter to creditors; Email to E. Cobb; Review email from E. Cobb to Service List regarding amended Plan; Review email from R. Anderson on draft letter to creditors to be posted on Monitor's website; Review email from E. Cobb and draft form of resolution; Email to E. Cobb and D. Weisz; Email from D. Weisz; Further emails with E. Cobb and D. Weisz regarding proposed resolution; Further emails regarding proposed resolution to be put to creditors at meeting tomorrow; Review email from D. Weisz and draft script/outline of minutes for Meeting of Creditors tomorrow	3.30	1,897.50
03/11/16	M. S. Laugesen	VON CANADA Review VON Canada Information Package, Monitor's Report on Plan, Meeting Order, Plan distribution estimates, liquidation distribution estimates, amended Plan and cover email to Service List; Preparation for Meeting of Creditors; Review draft script/minutes of meeting, prepare comments on same, and email to D. Weisz; Review amendments made by D. Weisz; Attend at Meeting of Creditors; Follow up discussions with E. Cobb, R. Anderson, D. Weisz, B. Wong, and J. Berger;	2.30	1,322.50
04/11/16	M. S. Laugesen	VON CANADA Review email from D. Weisz and attached draft of Seventh Report of the Monitor; Prepare markup of draft Seventh Report and email comments to D. Weisz	0.90	517.50

Date	Lawyer	Description	Hours	Amount
07/11/16	M. S. Laugesen	VON CANADA Review email from D. Weisz and revised version of Seventh Report of Monitor; Review emails from K. Kraft, E. Cobb and R. Anderson; Review revised draft of Seventh Report and email D. Weisz with comments on draft and suggestions from E. Cobb and R. Anderson; Calls and emails with D. Weisz regarding filing of Seventh Report with court and need to serve on Service List and post on Monitor's website; Further emails with D. Weisz	0.90	517.50
08/11/16	M. S. Laugesen	VON CANADA Email from E. Cobb regarding Monitor's Seventh Report	0.10	57.50
09/11/16	M. S. Laugesen	VON CANADA Calls and emails with E. Cobb and D Weisz regarding service of Seventh Report of Monitor, filing of that Report with the court and posting of same on the Monitor's website; Prepare draft affidavit and forward same to D. Weisz with comments; Email from D. Weisz	0.50	287.50
10/11/16	M. S. Laugesen	VON CANADA Emails from B. Wong and call with B. Wong to discuss regarding further correction of WEPP claim in initial and subsequent government filing	0.20	115.00
Total Hours and Professional Services			8.60	\$ 4,945.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	8.60	575.00	\$ 4,945.00

Other Charges		Amount
Printing Charges		\$ 88.75
Photocopy Charges		2.08
Total Other Charges		\$ 90.83

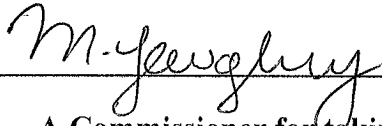
GST/HST \$ 654.66
TOTAL DUE \$ 5,690.49

THIS IS EXHIBIT "R" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

A handwritten signature in cursive script, reading "M. Loughry", is written above a horizontal line.

A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

**Attention: DANIEL WEISZ
SENIOR VICE PRESIDENT**

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON EAST)
Our File Number: 074961.00002

Date: November 15, 2016
Invoice: 1148736

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	402.50
Other Charges		90.83
Total Due before GST/HST	\$	<u>493.33</u>
GST/HST	\$	64.14
TOTAL Due in CAD	\$	<u><u>557.47</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices after 30 days.
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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
02/11/16	M. S. Laugesen	VON EAST Review email from B. Wong and final form of VON East Information Package including Notice of Meeting and Sanction Hearing, Plan, Monitor's Report, creditor proxy documentation, and VON East Report	0.30	\$ 172.50
03/11/16	M. S. Laugesen	VON EAST Discussions with E. Cobb, R. Anderson, D. Weisz and B. Wong regarding preliminary results of Claims Process	0.20	115.00
09/11/16	M. S. Laugesen	VON EAST Review final version of VON East Information Package distributed to creditors including Monitor's Report, Meeting Order, Plan distribution estimates, and liquidation distribution estimates	0.20	115.00
Total Hours and Professional Services			0.70	\$ 402.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	0.70	575.00	\$ 402.50

Other Charges		Amount
Printing Charges		\$ 88.75
Photocopy Charges		2.08
Total Other Charges		\$ 90.83

GST/HST \$ 64.14
TOTAL DUE \$ 557.47

THIS IS EXHIBIT "S" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016

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A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.



Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA (VON WEST)
Our File Number: 074961.00002

Date: November 15, 2016
Invoice: 1148735

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	920.00
Other Charges		90.84
Total Due before GST/HST	\$	<u>1,010.84</u>
GST/HST	\$	131.41
TOTAL Due in CAD	\$	<u><u>1,142.25</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

Date	Lawyer	Description	Hours	Amount
01/11/16	M. S. Laugesen	VON WEST Review email from D. Weisz; Review draft of VON West Report and prepare comments on same; Email to D. Weisz and B. Wong regarding comments on draft VON West Report; Call from D. Weisz; Calls and emails with D. Weisz and E. Cobb regarding VON West Plan	0.90	\$ 517.50
02/11/16	M. S. Laugesen	VON WEST Review email from B. Wong and final form of VON West Information Package including Notice of Meeting and Sanction Hearing, Plan, Monitor's Report, creditor proxy documentation, and VON West Report	0.30	172.50
03/11/16	M. S. Laugesen	VON WEST Discussions with E. Cobb, R. Anderson, D. Weisz and B. Wong regarding preliminary results of Claims Process	0.20	115.00
09/11/16	M. S. Laugesen	VON WEST Review final version of VON West Information Package distributed to creditors including Monitor's Report, Meeting Order, Plan distribution estimates, and liquidation distribution estimates	0.20	115.00
Total Hours and Professional Services			1.60	\$ 920.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	1.60	575.00	\$ 920.00

Other Charges		Amount
Printing Charges		\$ 88.75
Photocopy Charges		2.09
Total Other Charges		\$ 90.84

GST/HST \$ 131.41

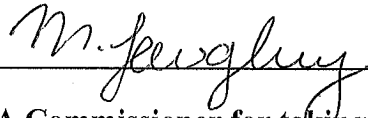
TOTAL DUE \$ 1,142.25

THIS IS EXHIBIT "T" REFERRED TO IN THE

AFFIDAVIT OF ANNIE KWOK

SWORN

THE 16TH DAY OF NOVEMBER 2016



A Commissioner for taking affidavits, etc.

Meaghan Catharine Ann Loughry, a Commissioner, etc.,
Province of Ontario, while a Student-at-Law.
Expires April 14, 2018.

Lawyers	Call to Bar	Hourly Rate	Total Time	Value (excluding HST)
Mark S. Laugesen	1992	\$575	161.8 hours	\$93,035
Mariette Matos	1983	\$575	12.8 hours	\$7,360
Sean Zweig	2009	\$575	3.4 hours	\$1,955
Alexei Kovalev	Articling student	\$225	13.2 hours	\$2,970
TOTAL				\$105,320

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990. c. C-43, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF VICTORIAN ORDER OF NURSES FOR CANADA, VICTORIAN ORDER OF NURSES FOR CANADA – EASTERN REGION AND VICTORIAN ORDER OF NURSES FOR CANADA – WESTERN REGION

Applicants

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

Proceeding commenced at Toronto

AFFIDAVIT OF ANNIE KWOK

BENNETT JONES LLP
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario M5X 1A4

Mark S. Laugesen
(LSUC #32937W)
Tel: 416.777.4802

Counsel to the Monitor