

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 FOR
NURSES FOR CANADA – EASTERN REGION, AND VICTORIAN ORDER OF
NURSES FOR CANADA – WESTERN REGION**

**MOTION RECORD
(Returnable February 24, 2016)**

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Updated February 18, 2016

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Updated February 18, 2016

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AND TO:	Wage Earner Protection Program (WEPP) Labour Program – Department of Human Resources and Skills Development Canada c/o Manager WEPP 10 th Floor, Phase II 165 rue Hotel de Ville Gatineau QC K1A 0J2	AND TO:	Department of Health and Wellness Continuing Care Branch 1894 Barrington Street, PO Box 488 Halifax, NS B3J 2R8 Attention: Director, Liaison and Service support
AND TO:	Jim Peplinski Leasing Inc. 81 The East Mall, Suite 101 Toronto, Ontario M8Z 5W3	AND TO:	SAP Canada Inc. 4120 Yonge Street, Suite 600 Toronto, Ontario M2P 2B8 Fax: 416 229-0575
AND TO:	Blackbaud Inc. c/o T9990 PO Box T9990, STN A Toronto, ON M5W 2J2	AND TO:	CBCS Capital Inc. 3450 Superior Court, Unit 1 Oakville, ON L6L 0C4
AND TO:	GE VFS Canada Limited Partnership 2300 Meadowvale Blvd., Suite 200 Mississauga, ON L5N 5P9		Celltrak Technologies, Inc. 260 Holiday Inn Dr., Suite 32 Cambridge, Ontario N3C 4E8 Attention: Michael K. Wons

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

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NURSES FOR CANADA – EASTERN REGION, AND VICTORIAN ORDER OF
NURSES FOR CANADA – WESTERN REGION**

**MOTION RECORD
(Returnable February 24, 2016)**

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Tab 1

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

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
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FOR CANADA – EASTERN REGION AND VICTORIAN ORDER OF NURSES FOR
CANADA – WESTERN REGION**

Applicants

**NOTICE OF MOTION
(Returnable February 24, 2016)**

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**") will make a motion to a judge presiding over the Commercial List on Wednesday, February 24, 2016 at 10:00 a.m., or as soon after that time as the motion can be heard, at the courthouse located at 330 University Avenue, 8th Floor, Toronto, Ontario.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR:

1. an Order, *inter alia*:

- (a) if necessary, abridging the time for service of the Notice of Motion and the Motion Record and directing that any further service of the Notice of Motion and the Motion Record be dispensed with such that this motion is properly returnable on February 24, 2016;
- (b) approving the Reports (as defined below) and the actions, conduct and activities of the Monitor as described in the Reports; and
- (c) approving the fees and disbursements of the Monitor and those of its counsel, Bennett Jones LLP ("**Bennett Jones**"), for the periods set out in the Fee Affidavits (defined below).

THE GROUNDS FOR THIS MOTION ARE:

- (a) 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 of the Applicants;
- (b) fee affidavits from Daniel Weisz of the Monitor, sworn February 18, 2016, and from Annie Kwok of Bennett Jones, sworn February 18, 2016 (collectively, the "**Fee Affidavits**") are provided;
- (c) the fees and disbursements of the Monitor from November 25, 2015 to February 14, 2016 total CDN \$72,018.86;
- (d) the fees and disbursements of Bennett Jones from September 11, 2015 to February 13, 2016 total CDN \$89,218.44;
- (e) the fees and disbursements of the Monitor and Bennett Jones as described in the Fee Affidavits are reasonable in the circumstances and have been validly incurred;
- (f) the actions, conduct and activities of the Monitor are described in the Pre-Filing Report of the Proposed Monitor dated November 25, 2015, the First Report of the

Monitor dated December 7, 2015, and the Second Report of the Monitor dated February 18, 2016 (collectively, the "**Reports**");

- (g) the actions, conduct and activities of the Monitor, as set out in the Reports, are within the scope of the Monitor's mandate and are reasonable and appropriate in the circumstances;
- (h) the provisions of the CCAA;
- (i) paragraph 33 of the Initial Order;
- (j) Rules 1.04, 2.01, 2.03, 3.02, 16 and 37 of the *Rules of Civil Procedure* (Ontario);
- (k) such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE WILL BE USED AT THE HEARING OF THIS MOTION:

- (a) the Reports;
- (b) the Fee Affidavits (attached as Exhibit "G" and "H" to the Second Report of the Monitor dated February 18, 2016); and
- (c) such further and other material as counsel may advise and this Honourable Court may permit.

February 19, 2016.

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

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

**NOTICE OF MOTION
(Returnable February 24, 2016)**

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Tab 2

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

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SUPERIOR COURT OF JUSTICE
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**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT
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Applicants

SECOND REPORT OF THE MONITOR

February 18, 2016

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I. INTRODUCTION

1. This is the Second 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 an Order of Mr. Justice Penny dated November 25, 2015 (the “**Initial Order**”). A copy of the Initial Order is attached hereto as Appendix “**A**”.
2. On December 9, 2015, the Applicants sought and obtained from the Court a First Amended and Restated Initial Order extending the stay period to February 26, 2016 and modifying the ranking of the Directors’ Charge, the Administration Charge and the Receiver’s Charge (the “**First Amended Initial Order**”). A copy of the First Amended Initial Order is attached hereto as Appendix “**B**”.
3. On January 19, 2016, the First Amended Initial Order was further amended and restated in response to a motion made by the Ministry of Health and Long-term Care (Ontario) (“**Ministry**”) to seek certain protection therein for the Ministry, the Local Health Integration Networks and their respective affiliated and associated entities. A copy of the Second Amended and Restated Initial Order (the “**Second Amended Initial Order**”) is attached hereto as Appendix “**C**”.

4. The pre-filing report of Collins Barrow Toronto Limited as proposed monitor of the Applicants dated November 24, 2015 (the “**Pre-Filing Report**”) was filed in support of the Applicants’ motion on November 25, 2015 to seek the issuance of the Initial Order. A copy of the Pre-Filing Report, without appendices, is attached hereto as Appendix “**D**”.
5. The First Report of the Monitor dated December 7, 2015 (the “**First Report**”) was filed in support of the Applicants’ motion on December 9, 2015 to seek the issuance of the First Amended Initial Order. A copy of the First Report, without appendices, is attached hereto as Appendix “**E**”.
6. On November 25, 2015 (but effective as of 12:01p.m. Eastern Standard/Daylight Time on November 27, 2015), the Applicants sought and obtained from the Court an Order appointing Collins Barrow Toronto Limited as the receiver (the “**Receiver**”), without security, of all of the goodwill and intellectual property of the Applicants, acquired for, or used in relation to a business carried on by the Applicants, including all proceeds thereof and of no other property of the Applicants. On December 9, 2015, the Applicants sought and obtained from the Court a First Amended and Restated Order (Appointing Receiver) modifying the ranking of the Receiver’s Charge.

i. Purpose of Report

7. The purposes of this Second Report (the “**Second Report**”) are to:
 - (a) provide information on activities relating to the Applicants since the issuance of the First Report;

-
- (b) provide information on the Monitor's activities since the issuance of the First Report;
 - (c) provide information on the Extended Cash Flow Projection filed by the Applicants;
 - (d) comment and provide a recommendation to the Court on the Applicants' motion to extend the Stay Period to May 27, 2016;
 - (e) comment and provide a recommendation to the Court on the process proposed by the Applicants for the identification and determination of claims against VON Canada and its present and former directors and officers; and
 - (f) seek an Order approving the Monitor's activities and the accounts of the Monitor and Monitor's counsel, Bennett Jones LLP, for the period ending February 14, 2016 and February 13, 2016, respectively.

ii. Terms of Reference

8. In preparing this Second 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 Second 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* (the “**CPA Handbook**”). Accordingly, the Monitor expresses no opinion or other form of assurance in respect of the Information. Some of the information referred to in this Second Report consists of forecasts and projections. An examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed.

9. Capitalized terms not defined in this Second Report are as defined in the Pre-Filing Report, Second Amended Initial Order, and in the affidavits of Jo-Anne Poirier sworn December 2, 2015 (the “**December Affidavit**”) and February 18, 2016 (the “**February Affidavit**”).
10. Unless otherwise stated, all dollar amounts contained in this Second Report are expressed in Canadian dollars.
11. The Monitor has to date posted to its website documentation pertaining to the within proceedings including the Application Record dated November 24, 2015, the Initial Order, the Service List and the Motion Records returnable December 9, 2015 and January 19, 2016. The Monitor’s website is found at <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.

II. BACKGROUND

12. The Applicants are part of a group of five affiliated and separately incorporated regional operating entities:
- (a) VON Canada;
 - (b) VON East;
 - (c) VON West;
 - (d) Victorian Order Of Nurses For Canada - Ontario Branch ("**VON Ontario**");
- and
- (e) Victorian Order Of Nurses For Canada Nova Scotia Branch ("**VON Nova Scotia**").
13. 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 the regional operating entities. VON Ontario and VON Nova Scotia are the regional operating entities responsible for the actual delivery of programs.
14. Paragraph 25 of the Second Amended Initial Order contains provisions staying the exercise by all Funders, other than the Ministry, the Local Health Integration Networks and their respective affiliated and associated entities (the rights of which are separately dealt with in an Endorsement of the Court dated January 19, 2016), as against VON Ontario and VON Nova Scotia (except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or

leave of the Court) arising from *inter alia*, (i) the Applicants being parties to this proceeding or having made an application to the Court pursuant to the CCAA and the *Courts of Justice Act* (Ontario) including any declarations of insolvency contained therein in respect of the VON Group entities, (ii) the appointment of a receiver in respect of the Applicants, or (iii) complying with the terms of any Order granted in the CCAA proceedings or under the *Courts of Justice Act* (Ontario).

III. ACTIVITIES RELATING TO THE APPLICANTS SINCE THE ISSUANCE OF THE FIRST REPORT

i. Cash Flow Statements

15. The Applicants prepared a fourteen week cash flow projection for each of the Applicants (the “**Cash Flow Statements**”) for the period from the week ending November 30, 2015 to February 27, 2016 (the “**Cash Flow Period**”) for the purpose of projecting the estimated results of the Applicants’ planned activities during the Cash Flow Period. Copies of the Cash Flow Statements and the Monitor’s comments thereon are contained in the Pre-Filing Report.
16. The Monitor has reviewed the Applicants’ actual cash receipts and cash disbursements for the period November 30, 2015 to February 6, 2016. The Monitor has not as of the date of the Second Report completed its review of the actual receipts and disbursements for the week ending February 13, 2016 and, as a result, the information provided herein is as of February 6, 2016. Set out below is a summary of the actual cash receipts and cash disbursements for each of the Applicants compared to the Cash Flow Statements to February 6, 2016:

Cash Flow Summary for the week ending February 6, 2016			
<i>Entity</i>	<i>Forecast</i>	<i>Actual</i>	<i>Variance</i>
VON Canada			
Receipts	\$ 6,340,000	\$ 7,032,213	\$ 692,213
Disbursements	5,780,209	5,074,092	706,117
Net cash surplus (deficit)	\$ 559,791	\$ 1,958,121	\$ 1,398,330
VON Western			
Receipts	\$ 247,786	\$ 454,570	\$ 206,784
Disbursements	444,853	326,558	118,295
Net cash surplus (deficit)	\$ (197,067)	\$ 128,012	\$ 325,079
VON Eastern			
Receipts	\$ 378,603	\$ 836,945	\$ 458,342
Disbursements	461,750	491,073	(29,323)
Net cash surplus (deficit)	\$ (83,147)	\$ 345,872	\$ 429,019
Combined			
Receipts	\$ 6,966,389	\$ 8,323,728	\$ 1,357,339
Disbursements	6,686,812	5,891,723	795,089
Net cash surplus (deficit)	\$ 279,577	\$ 2,432,005	\$ 2,152,428
Starting cash position	\$ -	\$ -	\$ -
Ending cash position	\$ 279,577	\$ 2,432,005	\$ 2,152,428

17. As of the week ending February 6, 2016, the Applicants' cash balance was approximately \$2.4 million, which is approximately \$2.1 million higher than had been projected. A portion of that variance is due to receipts being approximately \$1.3 million higher than had been projected. Disbursements to date are almost \$800,000 lower than projected; however, this is in large part due to timing differences as certain expenses that had been included in the Cash Flow Statements have not yet been incurred or paid.
18. Overall cash collections have exceeded projected collections for each of the Applicants. VON Canada has received donation receipts of \$735,435, of which

approximately \$115,000 in December donations was transferred to Community Corporation partners in January consistent with prior practice whereby donors make donations to VON Canada that may be designated for Community Corporations or as may otherwise be directed by the donors. Collection of accounts receivable have exceeded projections by \$458,342 in VON East and by \$206,784 in VON West.

19. Management fee income for VON Canada was approximately \$197,500 lower than forecast. As VON Canada's cash position over the period was higher than projected, management elected to reduce the management fees on a short-term basis by \$25,000 per month.
20. Funding that had been provided by VON Canada to VON East and VON West in Weeks 1 to 3 of the Cash Flow Statement in order to allow VON East and VON West to meet their obligations was repaid in subsequent weeks and had been completely repaid by January 16, 2016.
21. Amounts of \$86,424 and \$36,386 were recovered by VON Canada from VON East and VON West, respectively, on account of pension contributions and benefit costs paid in November and December in respect of October and November 2015 payroll. These recoveries had not been included in the Cash Flow Statements as the Applicants had projected that VON East and VON West would be in a cash deficit position that would not allow them to reimburse VON Canada for those costs.
22. As set out above, the Monitor has completed its review of the Applicants' actual cash receipts and cash disbursements for the period November 30, 2015 to

February 6, 2016. The Applicants have provided explanations satisfactory to the Monitor for the variances between the actual amounts reported and those forecast in the Cash Flow Statements for that period.

23. The Monitor notes that the cash balances referred to by the Monitor in this Second Report are as at February 6, 2016, representing the date to which the Monitor has completed its review, and are therefore different from the cash balances included in the February Affidavit which may reference balances as at a different date.

ii. Disclaimers and Resiliations

24. VON East and VON West issued Notices by Debtor Company to Disclaim or Resiliate an Agreement ("**Disclaimer Notices**") during the month of December 2015 to (i) an additional 8 landlords in respect of agreements for leased premises formerly occupied by VON East and VON West and (ii) 31 other parties with which VON East and VON West had entered into other agreements for the provision of services. A total of 70 Disclaimer Notices have been issued to date.
25. In accordance with Section 32(1) of the CCAA, the Monitor reviewed the Disclaimer Notices that the Applicants proposed to issue. In considering whether to approve the proposed Disclaimer Notices, the Monitor requested from the Applicants reasons for the proposed Disclaimer Notices.
26. Section 32(2) of the CCAA sets out that a party to an agreement being disclaimed may, on notice to the other parties to the agreement and to the monitor, apply to the Court for an order that the agreement is not to be

disclaimed or resiliated. To date, no notices have been served on the Monitor from parties seeking to challenge the issuance to them of a Disclaimer Notice.

iii. Operations of VON Canada, VON East and VON West

27. The February Affidavit sets out the actions and steps taken by the Applicants since December 9, 2015, including:

- (a) preserving the stability of the remaining work force of VON Canada following the implementation of necessary employee reductions;
- (b) processing terminated employee final wages, continuing communication with terminated employees of the Applicants, as discussed below;
- (c) stabilizing key supplier relationships with VON Canada;
- (d) implementing cost saving and optimization measures in the area of IT, details of which are set out in the February Affidavit. The Applicants state that the steps taken are forecasted to result in cost savings of more than \$2 million annually for the benefit of the VON Group;
- (e) resolving issues raised by the Ministry of Health and Long-term Care (Ontario) and the Local Health Integration Networks (Ontario);
- (f) completing the orderly wind down of VON East and VON West and securing patient records that were at the sites that were shut down; and
- (g) beginning to resolve pension plan matters affecting the Applicants.

iv. VON Canada Pension Plan (the “Pension Plan”)

28. The February Affidavit states that a significant matter yet to be resolved is the treatment and restructuring of the Pension Plan. VON Canada is the sponsor and administrator of the Pension Plan.

29. The employees of the VON Group, including employees of VON Ontario, VON Nova Scotia and other affiliated entities are members of the Pension Plan.
30. The Pension Plan, which is a defined benefit pension plan, is in a solvency deficit position. As stated in the February Affidavit, based on actuarial estimates, the wind-up deficiency is estimated at approximately \$31 million by November 25, 2015, or approximately 8% of the total assets of the Pension Plan.
31. As a result of the shutdown of operations of VON East and VON West, neither VON East nor VON West will be in a position to make any contributions to the Pension Plan going forward and since those entities no longer have employees, no employees of VON East and VON West are contributing to the Pension Plan.
32. VON Canada has determined that the appropriate approach in the circumstances would be to implement a partial wind up of the VON East and VON West portions of the Pension Plan in order to segregate the VON East and VON West portions of the Pension Plan and ensure that the continuing VON Group entities do not subsidize pension plan costs that are properly payable by VON East or VON West. The Pension Plan would then continue on a going concern basis in respect of those portions of the Pension Plan attributable to employees of VON Canada, VON Ontario and VON Nova Scotia.
33. As set out in the February Affidavit, the pension restructuring process will require extensive dealings with applicable regulatory bodies including the Financial Services Commission of Ontario ("FSCO"). The Applicants will provide to the Court full details on the pension restructuring process once they have received input from FSCO and any other applicable regulators.

34. The Monitor will provide its comments to the Court after it has been provided with, and has reviewed and considered, the details of the proposed partial wind up of the VON East and VON West portions of the Pension Plan.

v. Liabilities of Applicants to Former Employees

35. In December 2015, the Applicants arranged for payment of the final payroll to the employees whose employment had been terminated effective November 25, 2015 following the issuance of the Initial Order.
36. In early January 2016, the Applicants provided to the Receiver details of the amounts owed to former employees by the Applicants so the Receiver could prepare and send to former employees the information they required to submit a claim under the Wage Earner Protection Program.

IV. ACTIVITIES OF THE MONITOR SINCE THE ISSUANCE OF THE FIRST REPORT

37. Since the date of the First Report, the Monitor has, *inter alia*:
- (a) addressed creditor enquiries regarding the status of the CCAA proceedings;
 - (b) reviewed the Applicants' requests for the Monitor to approve the Disclaimer Notices;
 - (c) reviewed the actual cash results to February 6, 2016 provided by the Applicants and compared those results to the Cash Flow Statements and sought clarifications and explanations of the information presented as the Monitor considered appropriate; and

(d) engaged in discussions and correspondence with the Chief Restructuring Officer and representatives of the Applicants in connection with matters relating to these proceedings.

V. EXTENDED CASH FLOW PROJECTION

38. Attached hereto as Appendix "F" is the Applicants' cash flow projection for the period February 29, 2016 to June 4, 2016 (the "**Extended Cash Flow Projection**") that was filed by the Applicants with its motion for an extension to the stay of proceedings to May 27, 2016. The Monitor has reviewed the Extended Cash Flow Projection and the assumptions therein.
39. A summary of the Applicants' estimated cash position and total receipts and disbursements over the fourteen week period of the Extended Cash Flow Projection (the "**Period**") is set out below:

	<u>VON Canada</u>	<u>VON West</u>	<u>VON East</u>
Projected opening cash at February 29, 2016	\$ 1,790,983	\$ 40,512	\$ 280,872
Add: Estimated total receipts	\$ 5,968,000	\$ 137,500	\$ 140,000
Less: Estimated total disbursements	<u>(6,341,743)</u>	<u>(26,000)</u>	<u>(54,000)</u>
Net cash surplus (deficit)	<u>\$ (373,743)</u>	<u>\$ 111,500</u>	<u>\$ 86,000</u>
Projected closing cash at June 4, 2016	<u><u>\$ 1,417,240</u></u>	<u><u>\$ 152,012</u></u>	<u><u>\$ 366,872</u></u>

40. VON Canada's disbursements will exceed its receipts by approximately \$370,000 for the Period. The projected cash shortfall is to be covered by projected cash on hand.
41. The Extended Cash Flow Projection indicates that the Applicants will have sufficient cash to meet their obligations during the Period and will end the Period

with closing cash balances of approximately \$1.4 million, \$150,000 and \$360,000 for VON Canada, VON West and VON East, respectively.

42. The Extended Cash Flow Projection reflects the wind down of VON East and VON West. No future labour or program costs are included in the Extended Cash Flow Projection for those entities. Each of VON East and VON West is projected to collect additional accounts receivable of approximately \$140,000.
43. The estimated total receipts for VON Canada referred to in the table in paragraph 39 above consist mainly of management fees projected to be received from VON Ontario and VON Nova Scotia in respect of administrative/functional support in areas such as financial services, information technology, human resources administration and payroll. The calculation of the management fees in the Extended Cash Flow Projection is consistent with the calculation of management fees included in the Cash Flow Statements.
44. The Monitor has reviewed the Extended Cash Flow Projection as to its reasonableness as required by Section 23(1)(b) of the CCAA. Pursuant to this standard, the Monitor's review of the Extended Cash Flow Projection consisted of inquiries, analytical procedures and discussions related to information supplied to it by the Applicants. Since the Assumptions need not be supported, the Monitor's procedures with respect to the Assumptions were limited to evaluating whether they were consistent with the purpose of the Extended Cash Flow Projection. The Monitor also reviewed the support provided by the Applicants for the Assumptions and the preparation of the Extended Cash Flow Projection.

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45. Based on the Monitor's review, and provided the management fees continue to be paid to VON Canada as set out in the Extended Cash Flow Projection, nothing has come to the Monitor's attention that causes the Monitor to believe, in all material respects, that:
- (a) the Assumptions are not consistent with the purpose of the Extended Cash Flow Projection;
 - (b) as at the date of this Report, the Assumptions are not suitably supported and consistent with the plans of the Applicants or do not provide a reasonable basis for the Extended Cash Flow Projection, given the Assumptions; or
 - (c) the Extended Cash Flow Projection do not reflect the Assumptions.
46. As noted above, since the Extended Cash Flow Projections for each of the Applicants are based on estimates and assumptions regarding future events, actual results achieved will or may vary from the information presented even if the hypothetical assumptions materialize, and the variations may be significant. Accordingly, the Monitor expresses no opinion or other form of assurance with respect to the accuracy of any financial information presented in the Second Report, or relied upon by the Monitor in preparing the Second Report.
47. The Extended Cash Flow Projections for each of the Applicants have been prepared solely for the purpose described in the notes accompanying the Extended Cash Flow Projections and readers are cautioned that the Extended Cash Flow Projections may not be appropriate for other purposes.

VI. THE APPLICANTS' REQUEST FOR AN EXTENSION OF THE STAY OF PROCEEDINGS

48. The stay of proceedings pursuant to the Initial Order expires on February 26, 2016. The Applicants wish to pursue the next steps in the restructuring process including:

- i) implementing the proposed Pension Plan restructuring process described in the February Affidavit;
- ii) determining whether VON East and VON West will be the subject of a Plan of Compromise or Arrangement or, alternatively, assigned into bankruptcy;
- iii) establishing a claims process for VON Canada and possibly, VON East and VON West; and
- iv) negotiating and preparing a Plan of Compromise or Arrangement for VON Canada and possibly VON East and VON West.

49. As such, the Applicants are seeking to extend the Stay Period to May 27, 2016, which is approximately one week prior to the last day of the Cash Flow Period.

50. Based on the information set out herein and in the February Affidavit, the Monitor is of the view that the Applicants have been and are proceeding in good faith and with due diligence in these proceedings, and that the Applicants' request for an extension of the Stay Period to May 27, 2016 is appropriate and reasonable in the circumstances.

VII. THE APPLICANTS' PROPOSED CLAIMS PROCEDURE

51. VON Canada believes that it is now appropriate to seek a Claims Procedure Order for VON Canada based on the material progress that VON Canada has

made to date in its operational restructuring process. No claims process is being proposed for either of VON East or VON West at this time.

52. The Applicants have developed a claims procedure (the "**Claims Process**") to identify and determine the validity and quantum of claims against VON Canada and its present and former directors and officers as at the date of the Initial Order (the "**Claims**").
53. The significant steps under the Claims Process are set out below. Defined terms are those set out in the proposed Claims Procedure Order:
 - (a) the Monitor will as soon as practicable following the making of the Claims Procedure Order, post a copy of the Proof of Claim Document Package on the Monitor's Website, and send a copy of the Proof of Claim Document Package to each of the Known Creditors for which the Monitor has a mailing address and to any claimant who requests the same provided that such request is received prior to the Pre-Filing Claims Bar Date, which is proposed to be April 29, 2016;
 - (b) the Monitor will cause to be published, on at least one (1) Business Day, the Notice to Creditors in either the National Post (national edition) or the Globe and Mail (national edition);
 - (c) any Person that wishes to assert a Pre-Filing Claim or a Restructuring Claim must deliver to the Monitor on or before the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, respectively, a completed Proof of Claim with all relevant supporting documentation;

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- (d) any person that wishes to assert a Directors/Officers Claim must deliver to the Monitor on or before the Pre-Filing Claims Bar Date a completed Proof of Claim with all relevant supporting documentation;
- (e) the Monitor, in consultation with VON Canada and where applicable any Affected Director or Officer, is to review all Proofs of Claims that are filed on or before the applicable Claims Bar Date and accept or disallow (in whole or in part) the amount and/or status of such Claims;
- (f) any Creditor that does not file a Proof of Claim by the Pre-Filing Claims Bar Date or the Restructuring Claims Bar Date, as applicable, will: (a) be barred from making or enforcing any Claim against VON Canada, the Directors or Officers and any such Claim will be extinguished; (b) not be entitled to vote at any Creditors' Meeting or to receive any distribution; and (c) not be entitled to any further notice or to participate as a creditor in the CCAA Proceedings;
- (g) the only claims that will be accepted as Proven Claims will be those Claims in respect of which the Monitor has delivered written acceptance;
- (h) where a Claim is disallowed (in whole or in part) by the Monitor, the Monitor is to deliver to the Creditor a Notice of Revision or Disallowance ("**Disallowance**"), attaching the form of Dispute Notice and, if the Disallowance relates to a claim against a Director or Officer, a copy of the Disallowance is also to be delivered by the Monitor to the Affected Director or Officer and to counsel for the directors;

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- (i) any Creditor who intends to dispute a Disallowance is to file a Dispute Notice with the Monitor as soon as reasonably possible but in any event such that such Dispute Notice is received by the Monitor on or before 4:00 p.m. (Toronto time) on the day that is fourteen (14) days after the Creditor is deemed to have received the Disallowance;
 - (j) where a Creditor receives a Disallowance and fails to file a Dispute Notice with the Monitor within the period provided, the amount and status of such Creditor's Claim will be deemed to be as set out in the Disallowance;
 - (k) as soon as practicable after the delivery of the Dispute Notice to the Monitor, the Creditor and the Monitor, in consultation with VON Canada and, where applicable, any Affected Director or Officer, are to attempt to resolve and settle the Creditor's Claim. The Monitor may refer any dispute that is not settled to a Claims Officer for determination, or in the alternative may bring the dispute before the Court for determination;
 - (l) any failure by the Government of Canada to file a proof of claim in respect of any claim that it may have as subrogee of a Claim of a terminated employee of VON Canada pursuant to the WEPPA, will not result in the barring or extinguishment of such subrogated claim. The procedures for filing and determination of such claims will be established by further order of the Court; and
 - (m) Excluded Claims, consist of (i) claims secured by any of the Charges (as defined in the Initial Order); (ii) any claim by a Director or Officer for indemnification related to a Director/Officer Claim, (iii) any claim

enumerated in subsections 5.1(2) and 19(2) of the CCAA, and (iv) any claim of The Bank of Nova Scotia.

54. The Monitor considers the Claims Procedure to be reasonable and recommends that the Court approve the Claims Procedure.

VIII. MONITOR'S FEES AND DISBURSEMENTS

55. The Monitor has maintained detailed records of its professional fees and disbursements during the course of these proceedings.

56. For the period November 25, 2015 to February 14, 2016, the Monitor's accounts total \$72,018.86 consisting of \$63,202.50 in fees, \$531.00 in disbursements plus HST of \$8,285.36 (the "**Monitor's Accounts**"). Copies of the Monitor's Accounts, together with a summary of the accounts, the total billable hours charged per the accounts, and the average hourly rate charged per the accounts, is set out in the Affidavit of Daniel Weisz sworn February 18, 2016 that is attached hereto as Appendix "**G**".

57. The accounts of the Monitor's counsel, Bennett Jones LLP, for the period ended February 13, 2016 total \$89,218.44, consisting of \$77,712.00 in fees, \$1,244.18 in disbursements and \$10,262.26 in HST (the "**Bennett Accounts**"). A copy of the Bennett Accounts, together with a summary of the personnel, hours and hourly rates described in the Bennett Accounts, supported by the Affidavit of Annie Kwok sworn February 18, 2016, is attached hereto as Appendix "**H**".

IX. CONCLUSION

58. Based on the foregoing, the Monitor respectfully recommends that:

- (a) the Stay Period be extended to May 27, 2016; and
- (b) the Court approve the Claims Procedure.

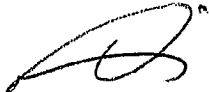
59. The Monitor requests that the Court grant an Order:

- (a) approving the Pre-Filing Report, the First Report and the Second Report and the Monitor's activities described therein;
- (b) approving the fees and disbursements of the Monitor to February 14, 2016; and
- (c) approving the fees and disbursements of Bennett Jones LLP to February 13, 2016.

All of which is respectfully submitted to this Court as of this 18th day of February, 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

Tab A

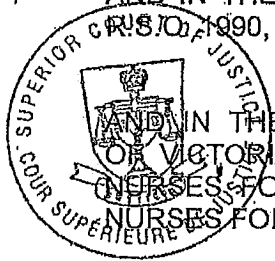
Court File No. CV-15-11192-00CC

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR) WEDNESDAY, THE 25TH
JUSTICE PENNY) DAY OF NOVEMBER, 2015

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 .



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

INITIAL ORDER

THIS APPLICATION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Jo-Anne Poirier sworn November 24, 2015 (the "Poirier Affidavit") and the Exhibits thereto and on hearing the submissions of counsel for the Applicants, Collins Barrow Toronto Limited (as the proposed Monitor), the Board of Directors of the Applicants and Bank of Nova Scotia, no one else appearing although duly served as appears from the affidavit of service of Evan Cobb sworn November 25, 2015 and on reading the consent of Collins Barrow Toronto Limited to act as the Monitor,

SERVICE

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

APPLICATION

2. THIS COURT ORDERS AND DECLARES that the Applicants are companies to which the CCAA applies.

PLAN OF ARRANGEMENT

3. THIS COURT ORDERS that the Applicants shall have the authority to file and may, subject to further order of this Court, file with this Court a plan of compromise or arrangement (hereinafter referred to as the "Plan"). The Bank of Nova Scotia shall be treated as unaffected in any Plan.

POSSESSION OF PROPERTY AND OPERATIONS

4. THIS COURT ORDERS that the Applicants shall remain in possession and control of their current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property"). Subject to further Order of this Court and subject to Paragraph 11 hereof, the Applicants shall continue to carry on business in a manner consistent with the preservation of their business (the "Business") and Property. The Applicants shall be authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively "Assistants") currently retained or employed by them, with liberty to retain such further Assistants as they deem reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

5. THIS COURT ORDERS that the Applicants shall be entitled to establish and utilize the Modified Cash Management System (as defined in the Poirier Affidavit and as described in the Poirier Affidavit) or replace it with another substantially similar central cash management system (the "Cash Management System") and that The Bank of Nova Scotia, or any other present or future bank, providing the Cash Management System shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or

as to the use or application by the Applicants of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person (as hereinafter defined) other than the Applicants, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash Management System, an unaffected creditor under any Plan with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System. For greater certainty, and without limiting the generality of the foregoing, the Applicants and The Bank of Nova Scotia are authorized to terminate the Existing Mirror Netting Agreement (as defined in the Poirier Affidavit) and the existing cash management system as described in the Poirier Affidavit.

6. THIS COURT ORDERS that the Applicants shall be entitled but not required to pay the following expenses whether incurred prior to or after this Order:

- (a) all outstanding and future wages, salaries, employee and pension benefits, vacation pay and expenses, and volunteer and director expense reimbursements, in each case incurred in the ordinary course of business and consistent with existing compensation policies and arrangements;
- (b) the fees and disbursements of any Assistants retained or employed by the Applicants in respect of these proceedings, at their standard rates and charges;
- (c) the fees and disbursements of the Monitor, counsel to the Monitor, the Chief Restructuring Officer, the Applicants' counsel and counsel to the boards of directors of the Applicants; and
- (d) liabilities for charges incurred on credit cards issued to the Applicants.

7. THIS COURT ORDERS that, except as otherwise provided to the contrary herein, the Applicants shall be entitled but not required to pay all reasonable expenses incurred by the Applicants in carrying on the Business in the ordinary course after this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including directors and officers insurance), maintenance and security services; and

- (b) payment for goods or services actually supplied to the Applicants following the date of this Order.

8. THIS COURT ORDERS that the Applicants shall remit, in accordance with legal requirements, or pay:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes;
- (b) all goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Applicants in connection with the sale of goods and services by the Applicants, but only where such Sales Taxes are accrued or collected after the date of this Order, or where such Sales Taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after the date of this Order, and
- (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Applicants.

9. THIS COURT ORDERS that until a real property lease is disclaimed in accordance with the CCAA, the Applicants shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) or as otherwise may be negotiated between the Applicants and the landlord from time to time ("Rent"), for the period commencing from and including the date of this Order, monthly in advance (but not in arrears). On the date of the first of such payments, any Rent relating to the period commencing from and including the date of this Order shall also be paid.

10. THIS COURT ORDERS that, except as specifically permitted herein, the Applicants are hereby directed, until further Order of this Court: (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by the Applicants to any of their creditors as of this date; (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of their Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Business. Notwithstanding the foregoing, the termination of the Existing BNS Facility (as defined in the Poirier Affidavit) is hereby approved and Victorian Order Of Nurses For Canada is authorized to enter into the BNS Guarantee (as defined in the Poirier Affidavit), perform its obligations thereunder, and grant security over its Property as security for its obligations to The Bank of Nova Scotia.

RESTRUCTURING

11. THIS COURT ORDERS that the Applicants shall, subject to such requirements as are imposed by the CCAA have the right to:

- (a) permanently or temporarily cease, downsize or shut down any of their business or operations, and to dispose of redundant or non-material assets not exceeding \$100,000 in any one transaction or \$250,000 in the aggregate;
- (b) terminate the employment of such of their employees or temporarily lay off such of their employees as they deem appropriate; and
- (c) pursue all avenues of refinancing of their Business or Property, in whole or part, subject to prior approval of this Court being obtained before any material refinancing,

all of the foregoing to permit the Applicants to proceed with an orderly restructuring of the Business (the "Restructuring").

12. THIS COURT ORDERS that the Applicants shall provide each of the relevant landlords with notice of the Applicants' intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes an Applicant's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Applicants, or by further Order of this Court upon application by the Applicants on at least two (2) days notice to such landlord and any such secured creditors. If an Applicant disclaims the

lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer of the lease shall be without prejudice to that Applicant's claim to the fixtures in dispute. For greater certainty, and without limiting any other provisions of this Order, nothing in this Order shall restrict the Applicants or their employees from retrieving and removing from any leased premises any medical records or personal property of employees and former employees.

13. THIS COURT ORDERS that if a notice of disclaimer is delivered pursuant to Section 32 of the CCAA, then (a) during the notice period prior to the effective time of the disclaimer, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the Applicants and the Monitor 24 hours' prior written notice, and (b) at the effective time of the disclaimer, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Applicants in respect of such lease or leased premises and such landlord shall be entitled to notify the Applicants of the basis on which it is taking possession and to gain possession of and re-lease such leased premises to any third party or parties on such terms as such landlord considers advisable, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

NO PROCEEDINGS AGAINST THE APPLICANTS OR THE PROPERTY

14. THIS COURT ORDERS that until and including December 23, 2015, or such later date as this Court may order (the "Stay Period"), no proceeding or enforcement process in any court or tribunal (each, a "Proceeding") shall be commenced or continued against or in respect of the Applicants, the Chief Restructuring Officer or the Monitor, or affecting the Business or the Property, except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Applicants or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

15. THIS COURT ORDERS that, notwithstanding paragraphs 14 and 17 herein, nothing herein will prevent The Bank of Nova Scotia from enforcing its rights against any cash

collateral or other security held by The Bank of Nova Scotia in connection with any letters of credit or credit cards issued by The Bank of Nova Scotia in connection with, or for the benefit of, any of the Applicants.

16. THIS COURT ORDERS that upon (i) the occurrence of an event that would permit demand and enforcement by The Bank of Nova Scotia under the BNS Guarantee and any related security and (ii) granting of an Order of this Court, granted on 2 business days' notice to the Applicants and the Monitor, approving the exercise of such rights and remedies, The Bank of Nova Scotia shall be entitled to exercise any and all of its rights and remedies against the Victorian Order Of Nurses For Canada or its Property under and pursuant to the BNS Guarantee and related security.

NO EXERCISE OF RIGHTS OR REMEDIES

17. THIS COURT ORDERS that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "Persons" and each being a "Person") against or in respect of the Applicants, the Chief Restructuring Officer or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower the Applicants to carry on any business which the Applicants are not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

18. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Applicants, except with the written consent of the Applicants and the Monitor, or leave of this Court.

CONTINUATION OF SERVICES

19. THIS COURT ORDERS that during the Stay Period, all Persons having oral or written agreements with the Applicants or statutory or regulatory mandates for the supply of goods and/or services, including without limitation all computer software, communication and other

data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Business or the Applicants, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Applicants, and that the Applicants shall be entitled to the continued use of their current premises, telephone numbers, facsimile numbers, internet addresses, domain names, information technology support and data processing services, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Applicants in accordance with normal payment practices of the Applicants or such other practices as may be agreed upon by the supplier or service provider and each of the Applicants and the Monitor, or as may be ordered by this Court.

NON-DEROGATION OF RIGHTS

20. THIS COURT ORDERS that, notwithstanding anything else in this Order, no Person shall be prohibited from requiring immediate payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Applicants. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

21. THIS COURT ORDERS that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of any of the Applicants with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of any of the Applicants whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Applicants, if one is filed, is sanctioned by this Court or is refused by the creditors of the Applicants or this Court.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

22. THIS COURT ORDERS that the Applicants shall indemnify their directors and officers against obligations and liabilities that they may incur as directors or officers of the Applicants after the commencement of the within proceedings, except to the extent that, with respect to

any officer or director, the obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct.

23. THIS COURT ORDERS that the directors and officers of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of \$750,000, as security for the indemnity provided in paragraph 22 of this Order. The Directors' Charge shall have the priority set out in paragraphs 39 and 41 herein.

24. THIS COURT ORDERS that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Applicants' directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 22 of this Order.

PROTECTIONS FOR NON-APPLICANT ENTITIES

25. THIS COURT ORDERS that, without limiting Paragraphs 14 through 19 hereof with respect to the Applicants, during the Stay Period, no Funder (as defined in the Poirier Affidavit) shall:

- (a) discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by Victorian Order Of Nurses For Canada Nova Scotia Branch or Victorian Order Of Nurses For Canada – Ontario Branch (collectively, the "Non-Applicant Entities"); or
- (b) have any rights to accelerate, amend, declare in default or enforce on any contract, agreement, instrument or other document,

in each case, due to the Applicants being parties to this proceeding, having made an Application to this Court pursuant to the CCAA and the *Courts of Justice Act* (Ontario) including any declarations of insolvency contained therein in respect of the Applicants or the Non-Applicant Entities, the appointment of a receiver in respect of the Applicants, or taking any steps in furtherance thereof, or complying with the terms of any Order granted in these

CCAA proceedings or under the *Courts of Justice Act* (Ontario), except with the written consent of the Applicants, Chief Restructuring Officer and the Monitor, or leave of this Court.

APPOINTMENT OF MONITOR

26. THIS COURT ORDERS that Collins Barrow Toronto Limited is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the business and financial affairs of the Applicants with the powers and obligations set out in the CCAA or set forth herein and that the Applicants and their members, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Applicants pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

27. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Applicants' receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein;
- (c) advise the Applicants in their development of any Plan and any amendments to such Plan;
- (d) assist the Applicants, to the extent required by the Applicants, with the holding and administering of creditors' or members' meetings for voting on any Plan;
- (e) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Applicants, to the extent that is necessary to adequately assess the Applicants' business and financial affairs or to perform its duties arising under this Order;
- (f) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and

- (g) perform such other duties as are required by this Order or by this Court from time to time.

28. THIS COURT ORDERS that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

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

30. THIS COURT ORDERS that that the Monitor shall provide any creditor of the Applicants with information provided by the Applicants in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Applicants is confidential, the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Applicants may agree.

31. THIS COURT ORDERS that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order,

save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

32. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the Chief Restructuring Officer (as defined below), counsel to the Applicants and counsel to the boards of directors of the Applicants shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Applicants as part of the costs of these proceedings. The Applicants are hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor, the Chief Restructuring Officer, counsel for the Applicants and counsel to the boards of directors of the Applicants on a weekly basis.

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

34. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the Chief Restructuring Officer, the Applicants' counsel and counsel to the boards of directors of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Administration Charge") on the Property, which charge shall not exceed an aggregate amount of \$250,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraphs 39 and 41 hereof.

APPOINTMENT OF CHIEF RESTRUCTURING OFFICER

35. THIS COURT ORDERS that Victorian Order Of Nurses For Canada is authorized to engage March Advisory Services Inc. as Chief Restructuring Officer (in such capacity, the "**Chief Restructuring Officer**") on the terms and conditions set out in the form of CRO Engagement Letter (as such term is defined in the Poirier Affidavit). The Chief Restructuring Officer shall not be engaged by, and shall not be deemed to have been engaged by, Victorian Order Of Nurses For Canada – Eastern Region or Victorian Order Of Nurses For Canada – Western Region.

36. THIS COURT ORDERS Victorian Order Of Nurses For Canada is authorized to enter into the CRO Engagement Letter and Victorian Order Of Nurses For Canada is authorized to perform its obligations thereunder.

37. THIS COURT ORDERS that any obligations of Victorian Order Of Nurses For Canada under the CRO Engagement Letter for payment of fees and expenses shall be entitled to the benefit of the Administration Charge and any obligations of Victorian Order Of Nurses For Canada under the CRO Engagement Letter for payment of indemnities shall be entitled to the benefit of the Directors' Charge.

38. THIS COURT ORDERS that any claims of the Chief Restructuring Officer under the CRO Engagement Letter shall be treated as unaffected in any Plan.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

39. THIS COURT ORDERS that the priorities of the Directors' Charge and the Administration Charge, as among them, shall be as follows:

First – Administration Charge (to the maximum amount of \$250,000); and

Second – Directors' Charge (to the maximum amount of \$750,000).

40. THIS COURT ORDERS that the filing, registration or perfection of the Directors' Charge or the Administration Charge (collectively, the "Charges") shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

41. THIS COURT ORDERS that each of the Directors' Charge and the Administration Charge (each as constituted and defined herein) shall constitute a charge on the Property and such Charges shall rank in priority to all security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "Encumbrances") in favour of The Bank of Nova Scotia and behind all other existing Encumbrances affecting the Property charged by such Encumbrances in favour of Persons that have not been served with notice of this Motion. The Applicants and the beneficiaries of the Charges shall be entitled to seek priority for the Charges ahead of the Encumbrances in favour of Persons other than The Bank of Nova Scotia on notice to those parties likely to be affected by such priority.

42. THIS COURT ORDERS that except as otherwise expressly provided for herein, or as may be approved by this Court, the Applicants shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the Directors' Charge or the Administration Charge, unless the Applicants also obtain the prior written consent of the Monitor and the beneficiaries of the Directors' Charge and the Administration Charge, or further Order of this Court.

43. THIS COURT ORDERS that the Directors' Charge and the Administration Charge shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "Chargees") shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the "BIA"), or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "Agreement") which binds any of the Applicants, and notwithstanding any provision to the contrary in any Agreement:

- (a) the creation of the Charges shall not create or be deemed to constitute a breach by the Applicants of any Agreement to which any Applicant is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the creation of the Charges; and
- (c) the payments made by the Applicants pursuant to this Order and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

44. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Applicants' interest in such real property leases.

KEY EMPLOYEE RETENTION PLAN

45. THIS COURT ORDERS that the payments to be made pursuant to the Key Employee Retention Plan (as such terms are defined in the Poirier Affidavit), which is attached as a confidential exhibit to the Poirier Affidavit, are hereby approved and the Applicants are authorized and directed to make payments in accordance with the terms of such Key Employee Retention Plan.

SEALING

46. THIS COURT ORDERS that Confidential Exhibits "K" and "L" to the Poirier Affidavit be and are hereby sealed pending further Order of the Court and shall not form part of the public record.

SERVICE AND NOTICE

47. THIS COURT ORDERS that the Monitor shall (i) without delay, publish in either the National Post (national edition) or the Globe and Mail (national edition) a notice containing the information prescribed under the CCAA, (ii) within five days after the date of this Order, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send, by ordinary mail, a notice to every known creditor who has a claim against any of the Applicants of more than \$1000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder, provided that the Monitor shall not make the claims, names and addresses of individuals who are creditors publicly available.

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

with the following URL: www.collinsbarrow.com/en/cbn/restructuring-and-recovery-engagements/v-o-n (the "Website").

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

50. THIS COURT ORDERS that the Monitor shall create, maintain and update as necessary a list of all Persons appearing in person or by counsel in this proceeding (the "Service List"). The Monitor shall post the Service List, as may be updated from time to time, on the Website as part of the public materials to be recorded thereon in relation to this proceeding. Notwithstanding the foregoing, the Monitor shall have no liability in respect of the accuracy of or the timeliness of making any changes to the Service List.

GENERAL

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

52. THIS COURT ORDERS that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Applicants (or any of them), the Business or the Property.

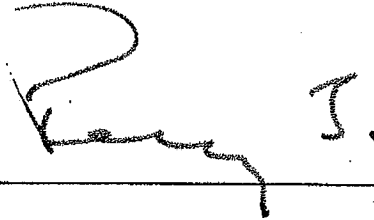
53. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants 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 the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

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

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

56. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order.



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

NOV 25 2015

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

Court File No:

CWS-11192-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

INITIAL ORDER

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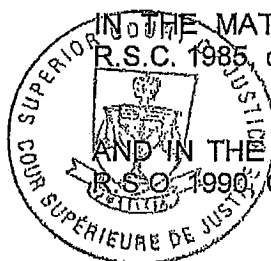
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Lawyers for the Applicants

Tab B

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR) WEDNESDAY, THE 25TH
JUSTICE PENNY)
DAY OF NOVEMBER, 2015



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

FIRST AMENDED AND RESTATED INITIAL ORDER

THIS APPLICATION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Jo-Anne Poirier sworn November 24, 2015 (the "Poirier Affidavit") and the Exhibits thereto and on hearing the submissions of counsel for the Applicants, Collins Barrow Toronto Limited (as the proposed Monitor), the Board of Directors of the Applicants and Bank of Nova Scotia, no one else appearing although duly served as appears from the affidavit of service of Evan Cobb sworn November 25, 2015 and on reading the

consent of Collins Barrow Toronto Limited to act as the Monitor,

SERVICE

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

APPLICATION

2. THIS COURT ORDERS AND DECLARES that the Applicants are companies to which the CCAA applies.

PLAN OF ARRANGEMENT

3. THIS COURT ORDERS that the Applicants shall have the authority to file and may, subject to further order of this Court, file with this Court a plan of compromise or arrangement (hereinafter referred to as the "Plan"). The Bank of Nova Scotia shall be treated as unaffected in any Plan.

POSSESSION OF PROPERTY AND OPERATIONS

4. THIS COURT ORDERS that the Applicants shall remain in possession and control of their current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property"). Subject to further Order of this Court and subject to Paragraph 11 hereof, the Applicants shall continue to carry on business in a manner consistent with the preservation of their business (the "Business") and Property. The Applicants shall be authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively "Assistants") currently retained or employed by them, with liberty to retain such further Assistants as they deem reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

5. THIS COURT ORDERS that the Applicants shall be entitled to establish and utilize the Modified Cash Management System (as defined in the Poirier Affidavit and as described in the Poirier Affidavit) or replace it with another substantially similar central cash management system (the "Cash Management System") and that The Bank of Nova Scotia, or any other present or future bank, providing the Cash Management System shall not be

under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use or application by the Applicants of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person (as hereinafter defined) other than the Applicants, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash Management System, an unaffected creditor under any Plan with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System. For greater certainty, and without limiting the generality of the foregoing, the Applicants and The Bank of Nova Scotia are authorized to terminate the Existing Mirror Netting Agreement (as defined in the Poirier Affidavit) and the existing cash management system as described in the Poirier Affidavit.

6. THIS COURT ORDERS that the Applicants shall be entitled but not required to pay the following expenses whether incurred prior to or after this Order:

- (a) all outstanding and future wages, salaries, employee and pension benefits, vacation pay and expenses, and volunteer and director expense reimbursements, in each case incurred in the ordinary course of business and consistent with existing compensation policies and arrangements;
- (b) the fees and disbursements of any Assistants retained or employed by the Applicants in respect of these proceedings, at their standard rates and charges;
- (c) the fees and disbursements of the Monitor, counsel to the Monitor, the Chief Restructuring Officer, the Applicants' counsel and counsel to the boards of directors of the Applicants; and
- (d) liabilities for charges incurred on credit cards issued to the Applicants.

7. THIS COURT ORDERS that, except as otherwise provided to the contrary herein, the Applicants shall be entitled but not required to pay all reasonable expenses incurred by the Applicants in carrying on the Business in the ordinary course after this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including directors and officers insurance), maintenance and security services; and
- (b) payment for goods or services actually supplied to the Applicants following the date of this Order.

8. THIS COURT ORDERS that the Applicants shall remit, in accordance with legal requirements, or pay:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes;
- (b) all goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Applicants in connection with the sale of goods and services by the Applicants, but only where such Sales Taxes are accrued or collected after the date of this Order, or where such Sales Taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after the date of this Order, and
- (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Applicants.

9. THIS COURT ORDERS that until a real property lease is disclaimed in accordance with the CCAA, the Applicants shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) or as otherwise may be negotiated between the Applicants and the landlord from time to time ("Rent"), for the period commencing from and including the date of this Order,

monthly in advance (but not in arrears). On the date of the first of such payments, any Rent relating to the period commencing from and including the date of this Order shall also be paid.

10. THIS COURT ORDERS that, except as specifically permitted herein, the Applicants are hereby directed, until further Order of this Court: (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by the Applicants to any of their creditors as of this date; (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of their Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Business. Notwithstanding the foregoing, the termination of the Existing BNS Facility (as defined in the Poirier Affidavit) is hereby approved and Victorian Order Of Nurses For Canada is authorized to enter into the BNS Guarantee (as defined in the Poirier Affidavit), perform its obligations thereunder, and grant security over its Property as security for its obligations to The Bank of Nova Scotia.

RESTRUCTURING

11. THIS COURT ORDERS that the Applicants shall, subject to such requirements as are imposed by the CCAA have the right to:

- (a) permanently or temporarily cease, downsize or shut down any of their business or operations, and to dispose of redundant or non-material assets not exceeding \$100,000 in any one transaction or \$250,000 in the aggregate;
- (b) terminate the employment of such of their employees or temporarily lay off such of their employees as they deem appropriate; and
- (c) pursue all avenues of refinancing of their Business or Property, in whole or part, subject to prior approval of this Court being obtained before any material refinancing,

all of the foregoing to permit the Applicants to proceed with an orderly restructuring of the Business (the "Restructuring").

12. THIS COURT ORDERS that the Applicants shall provide each of the relevant landlords with notice of the Applicants' intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes an Applicant's entitlement to remove any such

fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Applicants, or by further Order of this Court upon application by the Applicants on at least two (2) days notice to such landlord and any such secured creditors. If an Applicant disclaims the lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer of the lease shall be without prejudice to that Applicant's claim to the fixtures in dispute. For greater certainty, and without limiting any other provisions of this Order, nothing in this Order shall restrict the Applicants or their employees from retrieving and removing from any leased premises any medical records or personal property of employees and former employees.

13. THIS COURT ORDERS that if a notice of disclaimer is delivered pursuant to Section 32 of the CCAA, then (a) during the notice period prior to the effective time of the disclaimer, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the Applicants and the Monitor 24 hours' prior written notice, and (b) at the effective time of the disclaimer, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Applicants in respect of such lease or leased premises and such landlord shall be entitled to notify the Applicants of the basis on which it is taking possession and to gain possession of and re-lease such leased premises to any third party or parties on such terms as such landlord considers advisable, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

NO PROCEEDINGS AGAINST THE APPLICANTS OR THE PROPERTY

14. THIS COURT ORDERS that until and including February 26, 2016, or such later date as this Court may order (the "Stay Period"), no proceeding or enforcement process in any court or tribunal (each, a "Proceeding") shall be commenced or continued against or in respect of the Applicants, the Chief Restructuring Officer or the Monitor, or affecting the Business or the Property, except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Applicants or affecting the

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

15. THIS COURT ORDERS that, notwithstanding paragraphs 14 and 17 herein, nothing herein will prevent The Bank of Nova Scotia from enforcing its rights against any cash collateral or other security held by The Bank of Nova Scotia in connection with any letters of credit or credit cards issued by The Bank of Nova Scotia in connection with, or for the benefit of, any of the Applicants.

16. THIS COURT ORDERS that upon (i) the occurrence of an event that would permit demand and enforcement by The Bank of Nova Scotia under the BNS Guarantee and any related security and (ii) granting of an Order of this Court, granted on 2 business days' notice to the Applicants and the Monitor, approving the exercise of such rights and remedies, The Bank of Nova Scotia shall be entitled to exercise any and all of its rights and remedies against the Victorian Order Of Nurses For Canada or its Property under and pursuant to the BNS Guarantee and related security.

NO EXERCISE OF RIGHTS OR REMEDIES

17. THIS COURT ORDERS that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "Persons" and each being a "Person") against or in respect of the Applicants, the Chief Restructuring Officer or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower the Applicants to carry on any business which the Applicants are not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

18. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Applicants, except with the written consent of the Applicants and the Monitor, or leave of this Court.

CONTINUATION OF SERVICES

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

NON-DEROGATION OF RIGHTS

20. THIS COURT ORDERS that, notwithstanding anything else in this Order, no Person shall be prohibited from requiring immediate payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Applicants. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

21. THIS COURT ORDERS that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of any of the Applicants with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of any of the Applicants whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Applicants, if one is filed, is sanctioned by this Court or is refused by the creditors of the Applicants or this Court.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

22. THIS COURT ORDERS that the Applicants shall indemnify their directors and officers against obligations and liabilities that they may incur as directors or officers of the Applicants after the commencement of the within proceedings, except to the extent that, with respect to any officer or director, the obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct.

23. THIS COURT ORDERS that the directors and officers of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of \$750,000, as security for the indemnity provided in paragraph 22 of this Order. The Directors' Charge shall have the priority set out in paragraphs 39 and 41 herein.

24. THIS COURT ORDERS that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Applicants' directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 22 of this Order.

PROTECTIONS FOR NON-APPLICANT ENTITIES

25. THIS COURT ORDERS that, without limiting Paragraphs 14 through 19 hereof with respect to the Applicants, during the Stay Period, no Funder (as defined in the Poirier Affidavit) shall:

- (a) discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by Victorian Order Of Nurses For Canada Nova Scotia Branch or Victorian Order Of Nurses For Canada – Ontario Branch (collectively, the "Non-Applicant Entities"); or
- (b) have any rights to accelerate, amend, declare in default or enforce on any contract, agreement, instrument or other document,

in each case, due to the Applicants being parties to this proceeding, having made an Application to this Court pursuant to the CCAA and the *Courts of Justice Act* (Ontario)

including any declarations of insolvency contained therein in respect of the Applicants or the Non-Applicant Entities, the appointment of a receiver in respect of the Applicants, or taking any steps in furtherance thereof, or complying with the terms of any Order granted in these CCAA proceedings or under the *Courts of Justice Act* (Ontario), except with the written consent of the Applicants, Chief Restructuring Officer and the Monitor, or leave of this Court.

APPOINTMENT OF MONITOR

26. THIS COURT ORDERS that Collins Barrow Toronto Limited is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the business and financial affairs of the Applicants with the powers and obligations set out in the CCAA or set forth herein and that the Applicants and their members, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Applicants pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

27. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Applicants' receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein;
- (c) advise the Applicants in their development of any Plan and any amendments to such Plan;
- (d) assist the Applicants, to the extent required by the Applicants, with the holding and administering of creditors' or members' meetings for voting on any Plan;
- (e) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Applicants, to the extent that is necessary to adequately assess the Applicants' business and financial affairs or to perform its duties arising under this Order;

- (f) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and
- (g) perform such other duties as are required by this Order or by this Court from time to time.

28. THIS COURT ORDERS that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

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

30. THIS COURT ORDERS that that the Monitor shall provide any creditor of the Applicants with information provided by the Applicants in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Applicants is confidential, the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Applicants may agree.

31. THIS COURT ORDERS that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

32. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the Chief Restructuring Officer (as defined below), counsel to the Applicants and counsel to the boards of directors of the Applicants shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Applicants as part of the costs of these proceedings. The Applicants are hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor, the Chief Restructuring Officer, counsel for the Applicants and counsel to the boards of directors of the Applicants on a weekly basis.

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

34. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the Chief Restructuring Officer, the Applicants' counsel and counsel to the boards of directors of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Administration Charge") on the Property, which charge shall not exceed an aggregate amount of \$250,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraphs 39 and 41 hereof.

APPOINTMENT OF CHIEF RESTRUCTURING OFFICER

35. THIS COURT ORDERS that Victorian Order Of Nurses For Canada is authorized to engage March Advisory Services Inc. as Chief Restructuring Officer (in such capacity, the "**Chief Restructuring Officer**") on the terms and conditions set out in the form of CRO Engagement Letter (as such term is defined in the Poirier Affidavit). The Chief Restructuring Officer shall not be engaged by, and shall not be deemed to have been engaged by,

Victorian Order Of Nurses For Canada – Eastern Region or Victorian Order Of Nurses For Canada – Western Region.

36. THIS COURT ORDERS Victorian Order Of Nurses For Canada is authorized to enter into the CRO Engagement Letter and Victorian Order Of Nurses For Canada is authorized to perform its obligations thereunder.

37. THIS COURT ORDERS that any obligations of Victorian Order Of Nurses For Canada under the CRO Engagement Letter for payment of fees and expenses shall be entitled to the benefit of the Administration Charge and any obligations of Victorian Order Of Nurses For Canada under the CRO Engagement Letter for payment of indemnities shall be entitled to the benefit of the Directors' Charge.

38. THIS COURT ORDERS that any claims of the Chief Restructuring Officer under the CRO Engagement Letter shall be treated as unaffected in any Plan.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

39. THIS COURT ORDERS that the priorities of the Directors' Charge and the Administration Charge, as among them, shall be as follows:

First – Administration Charge (to the maximum amount of \$250,000); and

Second – Directors' Charge (to the maximum amount of \$750,000).

40. THIS COURT ORDERS that the filing, registration or perfection of the Directors' Charge or the Administration Charge (collectively, the "Charges") shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

41. THIS COURT ORDERS that each of the Directors' Charge and the Administration Charge (each as constituted and defined herein) shall constitute a charge on the Property and such Charges shall rank in priority to all security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "Encumbrances") in favour of any Person.

42. THIS COURT ORDERS that except as otherwise expressly provided for herein, or as may be approved by this Court, the Applicants shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the Directors' Charge or the Administration Charge, unless the Applicants also obtain the prior written consent of the Monitor and the beneficiaries of the Directors' Charge and the Administration Charge, or further Order of this Court.

43. THIS COURT ORDERS that the Directors' Charge and the Administration Charge shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "Chargees") shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the "BIA"), or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "Agreement") which binds any of the Applicants, and notwithstanding any provision to the contrary in any Agreement:

- (a) the creation of the Charges shall not create or be deemed to constitute a breach by the Applicants of any Agreement to which any Applicant is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the creation of the Charges; and
- (c) the payments made by the Applicants pursuant to this Order and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

44. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Applicants' interest in such real property leases.

KEY EMPLOYEE RETENTION PLAN

45. THIS COURT ORDERS that the payments to be made pursuant to the Key Employee Retention Plan (as such terms are defined in the Poirier Affidavit), which is attached as a confidential exhibit to the Poirier Affidavit, are hereby approved and the Applicants are authorized and directed to make payments in accordance with the terms of such Key Employee Retention Plan.

SEALING

46. THIS COURT ORDERS that Confidential Exhibits "K" and "L" to the Poirier Affidavit be and are hereby sealed pending further Order of the Court and shall not form part of the public record.

SERVICE AND NOTICE

47. THIS COURT ORDERS that the Monitor shall (i) without delay, publish in either the National Post (national edition) or the Globe and Mail (national edition) a notice containing the information prescribed under the CCAA, (ii) within five days after the date of this Order, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send, by ordinary mail, a notice to every known creditor who has a claim against any of the Applicants of more than \$1000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder, provided that the Monitor shall not make the claims, names and addresses of individuals who are creditors publicly available.

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

with the following URL: www.collinsbarrow.com/en/cbn/restructuring-and-recovery-engagements/v-o-n (the "**Website**").

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

50. THIS COURT ORDERS that the Monitor shall create, maintain and update as necessary a list of all Persons appearing in person or by counsel in this proceeding (the "**Service List**"). The Monitor shall post the Service List, as may be updated from time to time, on the Website as part of the public materials to be recorded thereon in relation to this proceeding. Notwithstanding the foregoing, the Monitor shall have no liability in respect of the accuracy of or the timeliness of making any changes to the Service List.

GENERAL

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

52. THIS COURT ORDERS that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Applicants (or any of them), the Business or the Property.

53. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Applicants, 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 the Applicants 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 the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

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

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

56. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order.

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

DEC 09 2015

"*Randy J.*"

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

Court File No: CV-15-11152-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

FIRST AMENDED AND RESTATED INITIAL ORDER

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Lawyers for the Applicants

Tab C

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR)	WEDNESDAY, THE 25TH
)	
JUSTICE PENNY)	DAY OF NOVEMBER, 2015

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

SECOND AMENDED AND RESTATED INITIAL ORDER

THIS APPLICATION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCA") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Jo-Anne Poirier sworn November 24, 2015 (the "Poirier Affidavit") and the Exhibits thereto and on hearing the submissions of counsel for the Applicants, Collins Barrow Toronto Limited (as the proposed Monitor), the Board of Directors of the Applicants and Bank of Nova Scotia, no one else appearing although duly served as appears from the affidavit of service of Evan Cobb sworn November 25, 2015 and on reading the

consent of Collins Barrow Toronto Limited to act as the Monitor,

SERVICE

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

APPLICATION

2. THIS COURT ORDERS AND DECLARES that the Applicants are companies to which the CCAA applies.

PLAN OF ARRANGEMENT

3. THIS COURT ORDERS that the Applicants shall have the authority to file and may, subject to further order of this Court, file with this Court a plan of compromise or arrangement (hereinafter referred to as the "Plan"). The Bank of Nova Scotia shall be treated as unaffected in any Plan.

POSSESSION OF PROPERTY AND OPERATIONS

4. THIS COURT ORDERS that the Applicants shall remain in possession and control of their current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property"). Subject to further Order of this Court and subject to Paragraph 11 hereof, the Applicants shall continue to carry on business in a manner consistent with the preservation of their business (the "Business") and Property. The Applicants shall be authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively "Assistants") currently retained or employed by them, with liberty to retain such further Assistants as they deem reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

5. THIS COURT ORDERS that the Applicants shall be entitled to establish and utilize the Modified Cash Management System (as defined in the Poirier Affidavit and as described in the Poirier Affidavit) or replace it with another substantially similar central cash management system (the "Cash Management System") and that The Bank of Nova Scotia, or any other present or future bank, providing the Cash Management System shall not be

under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use or application by the Applicants of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person (as hereinafter defined) other than the Applicants, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash Management System, an unaffected creditor under any Plan with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System. For greater certainty, and without limiting the generality of the foregoing, the Applicants and The Bank of Nova Scotia are authorized to terminate the Existing Mirror Netting Agreement (as defined in the Poirier Affidavit) and the existing cash management system as described in the Poirier Affidavit.

6. THIS COURT ORDERS that the Applicants shall be entitled but not required to pay the following expenses whether incurred prior to or after this Order:

- (a) all outstanding and future wages, salaries, employee and pension benefits, vacation pay and expenses, and volunteer and director expense reimbursements, in each case incurred in the ordinary course of business and consistent with existing compensation policies and arrangements;
- (b) the fees and disbursements of any Assistants retained or employed by the Applicants in respect of these proceedings, at their standard rates and charges;
- (c) the fees and disbursements of the Monitor, counsel to the Monitor, the Chief Restructuring Officer, the Applicants' counsel and counsel to the boards of directors of the Applicants; and
- (d) liabilities for charges incurred on credit cards issued to the Applicants.

7. THIS COURT ORDERS that, except as otherwise provided to the contrary herein, the Applicants shall be entitled but not required to pay all reasonable expenses incurred by the Applicants in carrying on the Business in the ordinary course after this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including directors and officers insurance), maintenance and security services; and
- (b) payment for goods or services actually supplied to the Applicants following the date of this Order.

8. THIS COURT ORDERS that the Applicants shall remit, in accordance with legal requirements, or pay:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes;
- (b) all goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Applicants in connection with the sale of goods and services by the Applicants, but only where such Sales Taxes are accrued or collected after the date of this Order, or where such Sales Taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after the date of this Order, and
- (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Applicants.

9. THIS COURT ORDERS that until a real property lease is disclaimed in accordance with the CCAA, the Applicants shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) or as otherwise may be negotiated between the Applicants and the landlord from time to time ("Rent"), for the period commencing from and including the date of this Order,

monthly in advance (but not in arrears). On the date of the first of such payments, any Rent relating to the period commencing from and including the date of this Order shall also be paid.

10. THIS COURT ORDERS that, except as specifically permitted herein, the Applicants are hereby directed, until further Order of this Court: (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by the Applicants to any of their creditors as of this date; (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of their Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Business. Notwithstanding the foregoing, the termination of the Existing BNS Facility (as defined in the Poirier Affidavit) is hereby approved and Victorian Order Of Nurses For Canada is authorized to enter into the BNS Guarantee (as defined in the Poirier Affidavit), perform its obligations thereunder, and grant security over its Property as security for its obligations to The Bank of Nova Scotia.

RESTRUCTURING

11. THIS COURT ORDERS that the Applicants shall, subject to such requirements as are imposed by the CCAA have the right to:

- (a) permanently or temporarily cease, downsize or shut down any of their business or operations, and to dispose of redundant or non-material assets not exceeding \$100,000 in any one transaction or \$250,000 in the aggregate;
- (b) terminate the employment of such of their employees or temporarily lay off such of their employees as they deem appropriate; and
- (c) pursue all avenues of refinancing of their Business or Property, in whole or part, subject to prior approval of this Court being obtained before any material refinancing,

all of the foregoing to permit the Applicants to proceed with an orderly restructuring of the Business (the "Restructuring").

12. THIS COURT ORDERS that the Applicants shall provide each of the relevant landlords with notice of the Applicants' intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes an Applicant's entitlement to remove any such

fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Applicants, or by further Order of this Court upon application by the Applicants on at least two (2) days notice to such landlord and any such secured creditors. If an Applicant disclaims the lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer of the lease shall be without prejudice to that Applicant's claim to the fixtures in dispute. For greater certainty, and without limiting any other provisions of this Order, nothing in this Order shall restrict the Applicants or their employees from retrieving and removing from any leased premises any medical records or personal property of employees and former employees.

13. THIS COURT ORDERS that if a notice of disclaimer is delivered pursuant to Section 32 of the CCAA, then (a) during the notice period prior to the effective time of the disclaimer, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the Applicants and the Monitor 24 hours' prior written notice, and (b) at the effective time of the disclaimer, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Applicants in respect of such lease or leased premises and such landlord shall be entitled to notify the Applicants of the basis on which it is taking possession and to gain possession of and re-lease such leased premises to any third party or parties on such terms as such landlord considers advisable, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

NO PROCEEDINGS AGAINST THE APPLICANTS OR THE PROPERTY

14. THIS COURT ORDERS that until and including February 26, 2016, or such later date as this Court may order (the "Stay Period"), no proceeding or enforcement process in any court or tribunal (each, a "Proceeding") shall be commenced or continued against or in respect of the Applicants, the Chief Restructuring Officer or the Monitor, or affecting the Business or the Property, except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Applicants or affecting the

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

15. THIS COURT ORDERS that, notwithstanding paragraphs 14 and 17 herein, nothing herein will prevent The Bank of Nova Scotia from enforcing its rights against any cash collateral or other security held by The Bank of Nova Scotia in connection with any letters of credit or credit cards issued by The Bank of Nova Scotia in connection with, or for the benefit of, any of the Applicants.

16. THIS COURT ORDERS that upon (i) the occurrence of an event that would permit demand and enforcement by The Bank of Nova Scotia under the BNS Guarantee and any related security and (ii) granting of an Order of this Court, granted on 2 business days' notice to the Applicants and the Monitor, approving the exercise of such rights and remedies, The Bank of Nova Scotia shall be entitled to exercise any and all of its rights and remedies against the Victorian Order Of Nurses For Canada or its Property under and pursuant to the BNS Guarantee and related security.

NO EXERCISE OF RIGHTS OR REMEDIES

17. THIS COURT ORDERS that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "Persons" and each being a "Person") against or in respect of the Applicants, the Chief Restructuring Officer or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower the Applicants to carry on any business which the Applicants are not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

18. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Applicants, except with the written consent of the Applicants and the Monitor, or leave of this Court.

CONTINUATION OF SERVICES

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

NON-DEROGATION OF RIGHTS

20. THIS COURT ORDERS that, notwithstanding anything else in this Order, no Person shall be prohibited from requiring immediate payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Applicants. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

21. THIS COURT ORDERS that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future directors or officers of any of the Applicants with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of any of the Applicants whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Applicants, if one is filed, is sanctioned by this Court or is refused by the creditors of the Applicants or this Court.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

22. THIS COURT ORDERS that the Applicants shall indemnify their directors and officers against obligations and liabilities that they may incur as directors or officers of the Applicants after the commencement of the within proceedings, except to the extent that, with respect to any officer or director, the obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct.

23. THIS COURT ORDERS that the directors and officers of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of \$750,000, as security for the indemnity provided in paragraph 22 of this Order. The Directors' Charge shall have the priority set out in paragraphs 39 and 41 herein.

24. THIS COURT ORDERS that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Applicants' directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 22 of this Order.

PROTECTIONS FOR NON-APPLICANT ENTITIES

25. THIS COURT ORDERS that, without limiting Paragraphs 14 through 19 hereof with respect to the Applicants, during the Stay Period, no Funder (as defined in the Poirier Affidavit), save and except the Ministry of Health and Long-Term Care, the Local Health Integration Networks and their respective affiliated and associated entities, shall:

- (a) discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by Victorian Order Of Nurses For Canada Nova Scotia Branch or Victorian Order Of Nurses For Canada – Ontario Branch (collectively, the "Non-Applicant Entities"); or
- (b) have any rights to accelerate, amend, declare in default or enforce on any contract, agreement, instrument or other document,

in each case, due to the Applicants being parties to this proceeding, having made an Application to this Court pursuant to the CCAA and the *Courts of Justice Act* (Ontario) including any declarations of insolvency contained therein in respect of the Applicants or the Non-Applicant Entities, the appointment of a receiver in respect of the Applicants, or taking any steps in furtherance thereof, or complying with the terms of any Order granted in these CCAA proceedings or under the *Courts of Justice Act* (Ontario), except with the written consent of the Applicants, Chief Restructuring Officer and the Monitor, or leave of this Court.

APPOINTMENT OF MONITOR

26. THIS COURT ORDERS that Collins Barrow Toronto Limited is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the business and financial affairs of the Applicants with the powers and obligations set out in the CCAA or set forth herein and that the Applicants and their members, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Applicants pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

27. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Applicants' receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein;
- (c) advise the Applicants in their development of any Plan and any amendments to such Plan;
- (d) assist the Applicants, to the extent required by the Applicants, with the holding and administering of creditors' or members' meetings for voting on any Plan;
- (e) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Applicants, to the extent that is necessary to adequately assess the Applicants' business and financial affairs or to perform its duties arising under this Order;

- (f) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and
- (g) perform such other duties as are required by this Order or by this Court from time to time.

28. THIS COURT ORDERS that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

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

30. THIS COURT ORDERS that that the Monitor shall provide any creditor of the Applicants with information provided by the Applicants in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Applicants is confidential, the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Applicants may agree.

31. THIS COURT ORDERS that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

32. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the Chief Restructuring Officer (as defined below), counsel to the Applicants and counsel to the boards of directors of the Applicants shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Applicants as part of the costs of these proceedings. The Applicants are hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor, the Chief Restructuring Officer, counsel for the Applicants and counsel to the boards of directors of the Applicants on a weekly basis.

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

34. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the Chief Restructuring Officer, the Applicants' counsel and counsel to the boards of directors of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "Administration Charge") on the Property, which charge shall not exceed an aggregate amount of \$250,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraphs 39 and 41 hereof.

APPOINTMENT OF CHIEF RESTRUCTURING OFFICER

35. THIS COURT ORDERS that Victorian Order Of Nurses For Canada is authorized to engage March Advisory Services Inc. as Chief Restructuring Officer (in such capacity, the "Chief Restructuring Officer") on the terms and conditions set out in the form of CRO Engagement Letter (as such term is defined in the Poirier Affidavit). The Chief Restructuring Officer shall not be engaged by, and shall not be deemed to have been engaged by,

Victorian Order Of Nurses For Canada – Eastern Region or Victorian Order Of Nurses For Canada – Western Region.

36. THIS COURT ORDERS Victorian Order Of Nurses For Canada is authorized to enter into the CRO Engagement Letter and Victorian Order Of Nurses For Canada is authorized to perform its obligations thereunder.

37. THIS COURT ORDERS that any obligations of Victorian Order Of Nurses For Canada under the CRO Engagement Letter for payment of fees and expenses shall be entitled to the benefit of the Administration Charge and any obligations of Victorian Order Of Nurses For Canada under the CRO Engagement Letter for payment of indemnities shall be entitled to the benefit of the Directors' Charge.

38. THIS COURT ORDERS that any claims of the Chief Restructuring Officer under the CRO Engagement Letter shall be treated as unaffected in any Plan.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

39. THIS COURT ORDERS that the priorities of the Directors' Charge and the Administration Charge, as among them, shall be as follows:

First – Administration Charge (to the maximum amount of \$250,000); and

Second – Directors' Charge (to the maximum amount of \$750,000).

40. THIS COURT ORDERS that the filing, registration or perfection of the Directors' Charge or the Administration Charge (collectively, the "Charges") shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

41. THIS COURT ORDERS that each of the Directors' Charge and the Administration Charge (each as constituted and defined herein) shall constitute a charge on the Property and such Charges shall rank in priority to all security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, "Encumbrances") in favour of any Person.

42. THIS COURT ORDERS that except as otherwise expressly provided for herein, or as may be approved by this Court, the Applicants shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the Directors' Charge or the Administration Charge, unless the Applicants also obtain the prior written consent of the Monitor and the beneficiaries of the Directors' Charge and the Administration Charge, or further Order of this Court.

43. THIS COURT ORDERS that the Directors' Charge and the Administration Charge shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "Chargees") shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the "BIA"), or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an "Agreement") which binds any of the Applicants, and notwithstanding any provision to the contrary in any Agreement:

- (a) the creation of the Charges shall not create or be deemed to constitute a breach by the Applicants of any Agreement to which any Applicant is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the creation of the Charges; and
- (c) the payments made by the Applicants pursuant to this Order and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

44. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Applicants' interest in such real property leases.

KEY EMPLOYEE RETENTION PLAN

45. THIS COURT ORDERS that the payments to be made pursuant to the Key Employee Retention Plan (as such terms are defined in the Poirier Affidavit), which is attached as a confidential exhibit to the Poirier Affidavit, are hereby approved and the Applicants are authorized and directed to make payments in accordance with the terms of such Key Employee Retention Plan.

SEALING

46. THIS COURT ORDERS that Confidential Exhibits "K" and "L" to the Poirier Affidavit be and are hereby sealed pending further Order of the Court and shall not form part of the public record.

SERVICE AND NOTICE

47. THIS COURT ORDERS that the Monitor shall (i) without delay, publish in either the National Post (national edition) or the Globe and Mail (national edition) a notice containing the information prescribed under the CCAA, (ii) within five days after the date of this Order, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send, by ordinary mail, a notice to every known creditor who has a claim against any of the Applicants of more than \$1000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder, provided that the Monitor shall not make the claims, names and addresses of individuals who are creditors publicly available.

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

with the following URL: www.collinsbarrow.com/en/cbn/restructuring-and-recovery-engagements/v-o-n (the "Website").

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

50. THIS COURT ORDERS that the Monitor shall create, maintain and update as necessary a list of all Persons appearing in person or by counsel in this proceeding (the "Service List"). The Monitor shall post the Service List, as may be updated from time to time, on the Website as part of the public materials to be recorded thereon in relation to this proceeding. Notwithstanding the foregoing, the Monitor shall have no liability in respect of the accuracy of or the timeliness of making any changes to the Service List.

GENERAL

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

52. THIS COURT ORDERS that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Applicants (or any of them), the Business or the Property.

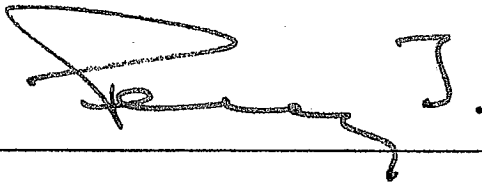
53. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants 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 the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

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

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

56. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order.



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



JAN 19 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

Court File No: CV-15-11152-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

SECOND AMENDED AND RESTATED ORDER

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Lawyers for the Applicants

Tab D

Court File No.: <*>

**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

**PRE-FILING REPORT OF COLLINS BARROW TORONTO LIMITED,
IN ITS CAPACITY AS PROPOSED MONITOR OF THE APPLICANTS**

November 24, 2015

I. INTRODUCTION

1. Collins Barrow Toronto Limited ("**CBTL**") understands that 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**") intend to bring an application before this Honourable Court seeking certain relief under the *Companies' Creditors Arrangement Act* (the "**CCAA**") in which the appointment of CBTL as the Monitor is proposed.
2. CBTL has consented to act as Monitor if appointed by this Honourable Court.
3. CBTL is filing this report (the "**Report**") in its capacity as proposed Monitor (the "**Proposed Monitor**").
4. The affidavit of Jo-Anne Poirier sworn on November 24, 2015 and filed in support of the Applicants' application for certain relief under the CCAA provides, *inter alia*, the Applicants' background, including the reasons for the commencement of these proceedings (the "**Affidavit**").
5. As set out in the Affidavit, the principal purposes of these restructuring proceedings are to (i) restructure the overhead costs that are currently incurred at VON Canada which the Affidavit indicates are at an unsustainable level; (ii) wind down VON East and VON West, which the Affidavit indicates are not financially viable; and (iii) position two affiliated entities, Victorian Order of Nurses for Canada – Ontario Branch ("**VON Ontario**") and Victorian Order of Nurses for

Canada Nova Scotia Branch ("VON Nova Scotia") to achieve long term sustainability.

6. The restructuring proceeding will provide the Applicants with a stable environment in which to undertake their restructuring efforts. Without the relief sought in the Initial Order, the Applicants would be exposed to claims that would impact the proposed restructuring.

II. Purpose of Report

7. The purposes of this Report are to:
 - (a) provide background information about the Applicants and these proceedings;
 - (b) provide CBTL's qualifications to act as Monitor;
 - (c) provide the Proposed Monitor's conclusions on the Applicants' cash flow projection; and
 - (d) Provide the Proposed Monitor's comments on certain of the relief sought by the Applicants, including the:
 - i. Administration Charge; and
 - ii. Directors' Charge.

III. Terms of Reference

8. In preparing this Report and making the comments herein, the Proposed Monitor has relied upon unaudited financial information, books and records and financial information prepared by the Applicants, discussions with management and discussions with the proposed Chief Restructuring Officer of VON Canada (collectively, the "Information"). Certain of the information contained in this

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* (the "CPA Handbook"). Accordingly, the Monitor expresses no opinion or other form of assurance in respect of the Information. Some of the information referred in this Report consists of forecasts and projections. An examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed.

9. Future oriented financial information referred to in this Report was prepared based on the Applicants' estimates and assumptions about future events. Readers are cautioned that, since projections are based on future events and conditions that are not ascertainable, the actual results achieved will or may vary from the projections, even if the assumptions materialize, and these variations may be significant.
10. Capitalized terms not defined in this Report are as defined in the Affidavit.
11. Unless otherwise stated, all dollar amounts contained in the Report are expressed in Canadian dollars.

IV. CBTL's Qualifications to Act as Monitor

12. CBTL is qualified to act as Monitor of the Applicants. CBTL's qualifications include the following:
- (a) CBTL has, since on or about October 28, 2015, reviewed with the Applicants and their advisors the business and financial aspects of various operational, financial and strategic alternatives being considered. In addition, CBTL has been working with the Applicants to prepare for the CCAA application, including reviewing the cash flow projections of the Applicants for the fourteen weeks ending February 27, 2016.
 - (b) CBTL is a trustee within the meaning of subsection 2(1) of the *Bankruptcy and Insolvency Act* (Canada). CBTL is not subject to any of the restrictions to act as Monitor set out in Section 11.7(2) of the CCAA.
 - (c) The senior CBTL professional personnel with carriage of this matter, and who will have carriage of this matter for CBTL as the Monitor (if appointed by this Honourable Court) has (i) acquired knowledge of the Applicants and their business as set out in (a) above, and (ii) is an experienced insolvency and restructuring practitioner who is a Chartered Professional Accountant, a Chartered Insolvency and Restructuring Professional and a licensed Trustee in Bankruptcy who has acted as Monitor in CCAA proceedings in Canada. CBTL is therefore in a position to immediately assist the Applicants in their restructuring process.
13. CBTL has consented to act as Monitor should this Honourable Court grant the relief sought by the Applicants in these CCAA proceedings.

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14. The Proposed Monitor, if appointed as Monitor by this Honourable Court, intends to retain Bennett Jones LLP to act as its independent legal counsel.

V. BACKGROUND

15. This Report should be read in conjunction with the Affidavit. Certain of the information provided in the Affidavit has not been included herein in order to avoid unnecessary duplication.
16. The Applicants are part of a group of five affiliated and separately incorporated regional operating entities:
- (a) VON Canada;
 - (b) VON East;
 - (c) VON West;
 - (d) VON Ontario Branch; and
 - (e) VON Nova Scotia.
17. VON Canada, VON East, VON West, VON Ontario and VON Nova Scotia, are referred to herein, collectively, as the "VON Group". The VON Group provides 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 the regional operating entities. VON East, VON West, VON Ontario and VON Nova Scotia are the regional operating entities responsible for the actual delivery of programs.
18. Other than the Applicants' request that the Initial Order contain provisions staying the exercise of rights and remedies by certain parties as against VON Ontario and VON Nova Scotia (to the extent that those rights or remedies arise due to

the Applicants being parties to this proceeding or having made an application to the Court pursuant to the CCAA, including any declarations of insolvency contained therein in respect of the VON Group entities), as set out in paragraph 114 of the Affidavit, it is not intended that VON Ontario or VON Nova Scotia will undertake any financial or operational restructuring in this proceeding and will continue operating in the ordinary course.

VI. CASH FLOW

19. The Applicants have prepared a fourteen week cash flow projection for each of the filing entities (the "**Cash Flow Statements**") for the period from the week ending November 30, 2015 to February 27, 2016 (the "**Cash Flow Period**") for the purpose of projecting the estimated results of the Applicants' planned activities during the Cash Flow Period. Copies of the cash flow statements for each of the Applicants are attached as Exhibit "A" to this Report. The Proposed Monitor notes that the projections for the week ending February 27, 2016 also include the projections for February 28 and 29, 2016.
20. The Cash Flow Statements are presented on a weekly basis and represent estimates by management of the Applicants of the projected cash flows during the Cash Flow Period. The Cash Flow Statements have been prepared by management of the Applicants using probable and hypothetical assumptions as set out in the notes to the Cash Flow Statements (the "**Assumptions**").
21. A summary of the Applicants' cash position at the commencement of proceedings and estimated total receipts and disbursements over the Cash Flow Period is set out below:

	<u>VON Canada</u>	<u>VON West</u>	<u>VON East</u>
Cash at November 25, 2015	-	-	-
Transfer in of cash on closing of current banking facility	\$1,850,000	-	-
Add: Estimated total receipts	5,955,000	\$285,286	\$438,603
Less: Estimated total disbursements	(7,047,897)	(469,853)	(486,750)
Net cash surplus (deficit)	\$757,103	\$(184,567)	\$(48,147)

22. Immediately prior to the effective date of the Initial Order, all cash in the VON Group would be pooled to the VON Canada bank account in accordance with the Existing Mirror Netting Agreement, which is described in detail in Paragraphs 59 to 67 of the Affidavit.
23. The estimated total receipts referred to in the table above consist mainly of management fees projected to be received by VON Canada from VON Ontario and VON Nova Scotia. VON Canada is to continue to provide administrative/functional support to VON Ontario and VON Nova Scotia since VON Ontario and VON Nova Scotia have historically depended upon and will necessarily have to continue to depend upon VON Canada for support in areas such as financial services, information technology, human resources administration and payroll. The majority of VON Canada's revenue is derived from monthly management fees charged to VON Ontario and VON Nova Scotia in the monthly amounts of \$1,150,000 and \$750,000, respectively, in respect of these services. The Cash Flow Statements project a reduction in VON Canada's payroll, occupancy and operating costs as steps are taken to restructure its overhead costs.

24. The Cash Flow Statements reflect the winding down of operations of VON West and VON East. VON West and VON East are not projected to generate sufficient revenues to cover their respective projected disbursements during the Cash Flow Period. Based on the anticipated receipts, VON Canada is projected to have sufficient cash to meet its own obligations and to cover the cash shortfalls of VON West and VON East throughout every week of the Cash Flow Period.
25. During the Cash Flow Period, it is intended that a modified cash management system described in the Affidavit will remain in place in respect of VON Canada, VON East and VON West in order to ensure that these entities continue to have sufficient liquidity to cover their costs during these proceedings. This may result in funds that would otherwise be held by VON Canada, being transferred to VON East and VON West to allow VON East and VON West offset their projected negative cash flows. Absent this arrangement, during the proposed CCAA proceeding, VON East and VON West would face cash deficiencies during the Cash Flow Period, thereby putting the orderly wind down of critical services provided through VON East and VON West at risk.
26. With reference to VON Canada providing funding to meet the projected cash shortfalls of VON East and VON West during the Cash Flow Period, the Monitor supports the Applicants' position set out in the Affidavit that although there may be limited prejudice to VON Canada as a result of this funding, the funding is justifiable since it (i) represents the continuation of an ordinary course arrangement between VON East and VON West and (ii) is in the public interest.

that VON East and VON West be wound down in an orderly manner and that critical programs are not abruptly cut off at this time.

27. After taking into account the \$48,147 and \$184,567 that VON Canada is projected to provide to VON East and West, respectively, during the Cash Flow Period, VON Canada is projected to have a net cash surplus of \$524,389 at the end of the Cash Flow Period. As a result, no DIP financing is required by the Applicants.
28. The Proposed Monitor has reviewed the Cash Flow Statements as to its reasonableness as required by Section 23(1)(b) of the CCAA. Pursuant to this standard, the Proposed Monitor's review of the Cash Flow Statements consisted of inquiries, analytical procedures and discussions related to information supplied to it by management. Since the Assumptions need not be supported, the Proposed Monitor's procedures with respect to the Assumptions were limited to evaluating whether they were consistent with the purpose of the Cash Flow Statements. The Proposed Monitor also reviewed the support provided by management for the Assumptions and the preparation of the Cash Flow Statements.
29. Based on the Proposed Monitor's review, and provided the management fees continue to be paid to VON Canada as set out in the Projected Cash Flow, nothing has come to the Monitor's attention that causes the Monitor to believe, in all material respects, that:
 - (a) the Assumptions are not consistent with the purpose of the Cash Flow Statements;

(b) as at the date of this Report, the Assumptions are not suitably supported and consistent with the plans of the Applicants or do not provide a reasonable basis for the Cash Flow Statements, given the Assumptions;

or

(c) the Cash Flow Statements do not reflect the Assumptions.

30. As noted above, since the Cash Flow Statements are based on estimates and assumptions regarding future events, actual results achieved will or may vary from the information presented even if the hypothetical assumptions materialize, and the variations may be significant. Accordingly, we express no opinion or other form of assurance with respect to the accuracy of any financial information presented in this Report, or relied upon by the Proposed Monitor in preparing this Report.

31. The Cash Flow Statements have been prepared solely for the purpose described in the notes accompanying the Cash Flow Statements and readers are cautioned that the Cash Flow Statements may not be appropriate for other purposes.

VII. COURT ORDERED CHARGES

Administration Charge

32. The Proposed Initial Order provides for a shared charge in the maximum amount of \$250,000 to secure the fees and disbursements incurred in connection with services rendered to the Applicants (both before and after the commencement of the CCAA proceedings) by counsel to the Applicants, the Proposed Monitor, counsel to the Proposed Monitor, the Chief Restructuring Officer and counsel to

the Board of Directors (the "**Administration Charge**"). An administration charge is a customary provision in an Initial Order in a CCAA proceeding, required by the professionals engaged to assist a debtor entity.

33. The Administration Charge is intended to rank ahead of the Directors' Charge and all other security interests against the Applicants, once creditors with security interests are served.
34. The Proposed Monitor is of the view that the Administration Charge and its proposed ranking are reasonable and appropriate in the circumstances.

Directors' Charge

35. The proposed Initial Order provides for a charge on the Property in the amount of \$750,000 (the "**Directors' Charge**") to protect the directors and officers against obligations and liabilities they may incur as directors and officers of the Applicants after the commencement of the CCAA proceedings. In addition, the proposed Chief Restructuring Officer would have the benefit of the Directors' Charge to secure any indemnity obligations the Applicants may have to the proposed Chief Restructuring Officer in connection with that role.
36. The Directors' Charge is proposed to rank behind the Administration Charge, but ahead of all other security interests against the Property once creditors with security interests are served.
37. The Proposed Monitor has reviewed the basis of the calculation of the Directors' Charge and is of the view that the Directors' Charge and its proposed ranking are reasonable and appropriate in the circumstances.

VIII. CREDITOR NOTIFICATION

38. As set out in Paragraph 47 of the proposed Initial Order, the Monitor is to:

- (a) publish a notice in a newspaper containing the information prescribed under the CCAA;
- (b) mail a notice to every known creditor who has a claim against any of the Applicants of more than \$1,000 ("Creditors");
- (c) prepare a list showing the names and addresses of the Creditors and the estimated amounts of their claims, and make that information publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder, provided that the Monitor is not to make the claims, names and addresses of individuals who are creditors publicly available; and
- (d) post the Initial Order on its website at <http://www.collinsbarrow.com/en/cbn/restructuring-and-recovery-engagements/v-o-n>

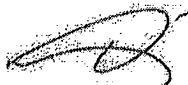
IX. CONCLUSION

39. Based on the foregoing, the Proposed Monitor respectfully recommends that this Honourable Court make the Order granting the relief requested by the Applicants.

All of which is respectfully submitted to this Court as of this 24th day of November, 2015.

COLLINS BARROW TORONTO LIMITED

In its capacity as Proposed CCAA Monitor
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
Senior Vice President

Tab E

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

FIRST REPORT OF THE MONITOR

December 7, 2015

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I. INTRODUCTION

1. On November 25, 2015, 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**") commenced proceedings under the *Companies' Creditors Arrangement Act* (the "**CCAA**") and, on that date, Mr. Justice Penny granted an Initial CCAA Order (the "**Initial Order**"). A copy of the Initial Order is attached hereto as Appendix "**A**". The date of the comeback hearing was set for December 9, 2015.
2. Pursuant to the Initial Order, Collins Barrow Toronto Limited was appointed as monitor of the Applicants in the CCAA proceedings (the "**Monitor**").
3. This first report of the Monitor (the "**First Report**") is prepared pursuant to paragraph 27(b) of the Initial Order which directed the Monitor to report to the Court "... at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein." This First Report should be read in conjunction with the pre-filing report of Collins Barrow Toronto Limited as proposed monitor of the Applicants dated November 24, 2015 (the "**Pre-Filing Report**"). A copy of the Pre-Filing Report is attached hereto as Appendix "**B**".

i. Purpose of Report

4. The purposes of this First Report are to:
- (a) provide information on activities relating to the Applicants since the issuance of the Initial Order;
 - (b) provide information on the Monitor's activities since the issuance of the Initial Order; and
 - (c) comment and provide a recommendation to the Court on the Applicants' motion to (i) amend and restate the Initial Order and the Receivership Order to modify the ranking of the Charges and the Receiver's Charge and to (ii) extend the stay of proceedings to February 26, 2016.

ii. Terms of Reference

5. In preparing this First 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 discussions with the Chief Restructuring Officer of VON Canada (collectively, the "Information"). Certain of the information contained in this First 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 (the "CPA Handbook"). Accordingly, the Monitor expresses no opinion or other form of assurance in respect of the Information. Some of the information referred to in this First Report consists of forecasts and projections. An examination or review of the financial forecasts and projections, as outlined in the CPA Handbook, has not been performed.

6. Capitalized terms not defined in this First Report are as defined in the Initial Order and the Affidavit of Jo-Anne Poirier sworn December 2, 2015 (the "Poirier Affidavit").
7. Unless otherwise stated, all dollar amounts contained in this First Report are expressed in Canadian dollars.
8. The Monitor has to date posted to its website documentation pertaining to the within proceedings including the Application Record dated November 24, 2015, the Initial Order, the Service List and the Motion Record returnable December 9, 2015. The Monitor's website is found at <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.

II. BACKGROUND

9. The Applicants are part of a group of five affiliated and separately incorporated regional operating entities:
 - (a) VON Canada;
 - (b) VON East;

(c) VON West;

(d) Victorian Order Of Nurses For Canada - Ontario Branch ("**VON Ontario**");

and

(e) Victorian Order Of Nurses For Canada Nova Scotia Branch ("**VON Nova Scotia**").

10. VON Canada, VON East, VON West, VON Ontario and VON Nova Scotia, are referred to herein, collectively, as the "**VON Group**". The VON Group provides 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 the regional operating entities. VON East, VON West, VON Ontario and VON Nova Scotia are the regional operating entities responsible for the actual delivery of programs.

11. Paragraph 25 of the Initial Order contains provisions staying the exercise of rights and remedies by certain parties as against VON Ontario and VON Nova Scotia (except with the written consent of the Applicants, the Chief Restructuring Officer and the Monitor, or leave of the Court) arising from *inter alia*, (i) the Applicants being parties to this proceeding or having made an application to the Court pursuant to the CCAA and the *Courts of Justice Act (Ontario)* including any declarations of insolvency contained therein in respect of the VON Group entities, (ii) the appointment of a receiver in respect of the Applicants, or (iii) complying with the terms of any Order granted in the CCAA proceedings or under the *Courts of Justice Act (Ontario)*.

III. ACTIVITIES RELATING TO THE APPLICANTS SINCE THE ISSUANCE OF THE INITIAL ORDER

Cash Flow Statements

12. The Applicants prepared a fourteen week cash flow projection for each of the Applicants (the "**Cash Flow Statements**") for the period from the week ending November 30, 2015 to February 27, 2016 (the "**Cash Flow Period**") for the purpose of projecting the estimated results of the Applicants' planned activities during the Cash Flow Period. Copies of the Cash Flow Statements and the Monitor's comments thereon are contained in the Pre-Filing Report.
13. The Monitor has reviewed the Applicants' actual cash receipts and cash disbursements for the week ending November 30, 2015. Set out below is a summary of the actual cash receipts and cash disbursements compared to forecasts:

(Intentionally left blank)

Cash Flow Summary for the week ending November 30, 2015			
Entity	Forecast	Actual	Variance
VON Canada			
Receipts	\$ 1,880,000	\$ 2,610,886	\$ 730,886
Disbursements	(1,080,313)	(1,003,207)	77,106
Net cash surplus (deficit)	\$ 799,687	\$ 1,607,678	\$ 807,991
VON Western			
Receipts	\$ 20,000	\$ 73,184	\$ 53,184
Disbursements	(52,800)	(134,132)	(81,332)
Net cash surplus (deficit)	\$ (32,800)	\$ (60,948)	\$ (28,148)
VON Eastern			
Receipts	\$ 20,000	\$ 103,542	\$ 83,542
Disbursements	(53,000)	(92,587)	(39,587)
Net cash surplus (deficit)	\$ (33,000)	\$ 10,955	\$ 43,955
Combined			
Receipts	\$ 1,920,000	\$ 2,787,611	\$ 867,611
Disbursements	(1,186,113)	(1,229,926)	(43,813)
Net cash surplus (deficit)	\$ 733,887	\$ 1,557,685	\$ 823,798
Starting cash position	\$ -	\$ -	\$ -
Ending cash position	\$ 733,887	\$ 1,557,685	\$ 823,798

14. The Applicants have provided explanations satisfactory to the Monitor for the variances between the actual amounts reported and those forecast in the Cash Flow Statements. The Monitor notes that the positive variance in the cash receipts for VON Canada results primarily from there being approximately \$2.5 million instead of the forecast amount of approximately \$1.8 million in the bank accounts of the VON Group that were pooled to the VON Canada bank account in accordance with the Mirror Netting Agreement referred to in Paragraph 22 of the Pre-Filing Report and Paragraphs 59 to 67 of the Affidavit of Jo-Anne Poirier

sworn on November 24, 2015 that was filed in support of the Applicants' application for certain relief under the CCAA.

15. The Monitor will be reviewing on an ongoing basis the Applicants' actual results compared to the Cash Flow Statements and will advise the Court if the Monitor believes that any material adverse change has occurred that should be brought to the Court's attention.

Wind down of VON East and VON West

16. The Applicants have commenced the orderly wind down of operations of VON East and VON West. The employment of approximately 300 of the VON East and VON West employees was terminated by the Applicants on or shortly after November 25, 2015.
17. VON East and VON West have issued a number of Notice by Debtor Company to Disclaim or Resiliate an Agreement ("**Disclaimer Notices**") addressed to landlords in respect of agreements for leased premises formerly occupied by VON East and VON West.
18. In addition, the Applicants have issued a number of Disclaimer Notices addressed to various parties with which they had entered into other agreements for the provision of services.
19. In accordance with Section 32(1) of the CCAA, the Monitor reviewed the Disclaimer Notices that the Applicants proposed to issue. In considering whether to approve the proposed Disclaimer Notices, the Monitor requested from the Applicants reasons for the proposed Disclaimer Notices. To date, the Monitor has

returned to the Applicants for distribution to the appropriate counter-parties approximately 38 Disclaimer Notices which were approved by the Monitor.

20. Section 32(2) of the CCAA sets out that a party to an agreement being disclaimed may, on notice to the other parties to the agreement and to the monitor, apply to the Court for an order that the agreement is not to be disclaimed or resiliated. To date, no notices have been served on the Monitor from parties seeking to challenge the issuance to them of a Disclaimer Notice.

Restructuring of VON Canada

21. The employment of approximately 40 employees of VON Canada was terminated by the Applicants on or shortly after November 25, 2015.
22. VON Canada is engaging in discussions and meetings with stakeholders regarding the CCAA proceedings.

IV. ACTIVITIES OF THE MONITOR SINCE THE ISSUANCE OF THE INITIAL ORDER

23. Since the date of the Initial Order, the Monitor has, *inter alia*:
- (a) sent notices to all known creditors with claims greater than \$1,000 in the prescribed manner advising them that the Initial Order is publicly available. A copy of the notice sent to creditors is attached hereto as Appendix "C";
 - (b) published in The Globe and Mail newspaper on December 1, 2015 a notice ("**Notice**") in the prescribed manner. A copy of the Notice is attached hereto as Appendix "D". The Notice is scheduled to be published again on December 8, 2015 in The Globe and Mail newspaper;

-
- (c) compiled lists of creditors with claims greater than \$1,000 for each of the Applicants from information provided by the Applicants including the names and addresses of all creditors and made that information publicly available in the prescribed manner. In accordance with Paragraph 47 of the Initial Order, the Monitor did not make the claims, names and addresses of individuals who are creditors publicly available;
 - (d) addressed creditor enquiries regarding the status of the CCAA proceedings;
 - (e) reviewed the Applicants' requests for the Monitor to approve the Disclaimer Notices; and
 - (f) engaged in discussions and correspondence with the Chief Restructuring Officer and representatives of the Applicants in connection with matters relating to these proceedings.

V. THE APPLICANTS' REQUEST TO AMEND AND RESTATE THE INITIAL ORDER AND THE RECEIVERSHIP ORDER

24. The Initial Order provides that each of the Administration Charge and the Directors' Charge ranks in priority to encumbrances in favour of The Bank of Nova Scotia and behind all existing Encumbrances affecting the Applicants' property in favour of parties that were not served with notice of the CCAA application. The Receivership Order provides that the Receiver's Charge ranks subordinate to the Administration Charge and the Directors' Charge and in priority to all Encumbrances in favour of any party that rank subordinate to the Administration Charge and the Directors' Charge. The Initial Order also provides

that the Applicants and the beneficiaries of the Administration Charge and the Directors' Charge would be entitled to seek priority for these charges ahead of all Encumbrances in favour of other parties on notice to those parties likely to be affected by such priority.

25. The Applicants are now seeking the issuance of an Amended and Restated Initial Order that provides for each of the Directors' Charge and the Administration Charge to rank in priority to all Encumbrances.
26. The Monitor points out that the issuance of the Amended and Restated Initial Order will also impact on the priority of the Receiver's Charge in the Receivership Order since the Receivership Order provides that the Receiver's Charge ranks in priority to all Encumbrances in favour of any party that ranks subordinate to the Administration Charge and the Directors' Charge.
27. As set out in the Pre-Filing Report, the proposed monitor was of the view, and the Monitor is of the view, that the proposed ranking of both the Administration Charge and the Directors' Charge, once creditors with security interests are served, is reasonable.

VI. THE APPLICANTS' REQUEST FOR AN EXTENSION OF THE STAY OF PROCEEDINGS

28. The stay of proceedings pursuant to the Initial Order expires on December 23, 2015. The Applicants wish to extend the Stay Period to February 26, 2016, which is on or about the last day of the Cash Flow Period.
29. Based on the information set out herein and in the Poirier Affidavit, the Monitor is of the view that the Applicants have been and are proceeding in good faith and diligently in these proceedings, and that the Applicants' request for an extension

of the Stay Period to February 26, 2016 is appropriate and reasonable in the circumstances.

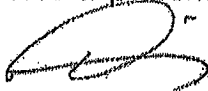
VII. CONCLUSION

30. Based on the foregoing, the Monitor respectfully recommends that this Honourable Court grant the Applicants' request to amend and restate the Initial Order and the Receivership Order to modify the ranking of the Administration Charge, the Directors' Charge, and the Receiver's Charge, respectively and to extend the Stay Period to February 26, 2016.

All of which is respectfully submitted to this Court as of this 7th day of December, 2015.

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
Senior Vice President

Tab F

VON Canada
Cash Flow Forecast
Direct method : Dated February 17, 2016

Type of transaction / Week	5-Mar	12-Mar	19-Mar	26-Mar	2-Apr	9-Apr	16-Apr	23-Apr	30-Apr	7-May	14-May	21-May	28-May	4-Jun	Total
Summary receipts															
Management Fee income (note 2)	\$450,000	\$450,000	\$450,000	\$0	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$5,850,000
Other receipts	\$0	\$0	\$10,000	\$0	\$32,000	\$2,000	\$2,000	\$2,000	\$30,000	\$2,000	\$2,000	\$2,000	\$2,000	\$32,000	\$118,000
Total receipts	\$450,000	\$450,000	\$460,000	\$0	\$482,000	\$452,000	\$452,000	\$452,000	\$480,000	\$452,000	\$452,000	\$452,000	\$452,000	\$482,000	\$5,968,000
Summary disbursements															
Net Payroll (note 3)	\$0	\$289,000	\$0	\$289,000	\$0	\$306,500	\$0	\$289,000	\$0	\$289,000	\$0	\$289,000	\$0	\$289,000	\$2,040,500
Payroll deductions (note 3)	\$124,000	\$2,771	\$125,000	\$2,771	\$150,349	\$2,261	\$155,500	\$2,261	\$124,000	\$4,120	\$124,000	\$24,261	\$124,000	\$2,261	\$969,555
Pension and Benefits (note 4)	\$0	\$0	\$46,000	\$0	\$115,000	\$0	\$46,000	\$0	\$115,000	\$0	\$0	\$46,000	\$0	\$115,000	\$483,000
Occupancy costs (note 5)	\$14,583	\$0	\$0	\$0	\$13,089	\$0	\$0	\$0	\$0	\$13,089	\$0	\$0	\$0	\$13,089	\$53,850
Insurance HIROC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating costs (note 6)	\$125,000	\$100,000	\$100,000	\$50,000	\$159,000	\$160,000	\$145,000	\$110,000	\$110,000	\$184,000	\$155,000	\$125,000	\$150,000	\$164,000	\$1,837,000
Restructuring costs (note 7)	\$150,000	\$50,000	\$225,000	\$25,000	\$35,000	\$50,000	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$25,000	\$75,000	\$25,000	\$870,000
Bank Interest & Charges	\$5,000	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Other Payments	\$418,583	\$441,771	\$496,000	\$366,771	\$503,384	\$518,761	\$396,500	\$441,261	\$414,946	\$330,209	\$319,000	\$511,261	\$349,000	\$634,296	\$77,838
Change in cash in week	\$31,417	\$8,229	(\$36,000)	(\$366,771)	(\$21,384)	(\$66,761)	\$55,500	\$10,739	\$65,054	(\$78,209)	\$133,000	(\$59,261)	\$103,000	(\$152,296)	(\$373,743)
Opening cash	\$1,790,983	\$1,822,400	\$1,830,629	\$1,794,629	\$1,427,858	\$1,406,474	\$1,339,713	\$1,395,213	\$1,405,952	\$1,471,006	\$1,392,797	\$1,523,797	\$1,466,536	\$1,569,536	\$1,790,983
Closing cash	\$1,822,400	\$1,830,629	\$1,794,629	\$1,427,858	\$1,406,474	\$1,339,713	\$1,395,213	\$1,405,952	\$1,471,006	\$1,392,797	\$1,523,797	\$1,466,536	\$1,569,536	\$1,417,240	\$1,417,240

General Note: Management of VON Canada et al have prepared this forecasted cash flow statement based on probable and hypothetical assumptions detailed in notes 1-7

The forecast has been prepared solely for the Company's CCAA filing to determine liquidity requirements. Since the projections are based on assumptions regarding future events actual results will vary from the information presented, and the variations may be material. Consequently, readers are cautioned that it may not be appropriate for other purposes.

Note 1. The opening cash is management best estimate of the cash as at February 28th, 2016.

Note 2. Management fee represents cost recovery of funds for services provided to the operating entities. The amount is based on allocation of costs and paid weekly.

Note 3 - The payroll and source deductions payments represent the amounts due for the continuing employees of the company.

The increase in the reporting period includes the additional staff to be added to the IT department as TELUS services are brought in-house. It also includes a KERP payment in the first week of April.

Note 4. The payments under pension and benefits represent the proportionate allocation of the monthly benefit cheque paid on the 15th and the pension cheque issued on the 30th of each month. There are no planned changes to the benefits or pension plan in the forecast other than as represented by a reduction in headcount.

Note 5 - Occupancy costs cover the monthly rental space for the Corporate office only in Ottawa only.

Note 6 - Operating costs have been reassessed given changes to the activities and represent costs such as general, administrative, computer, telephone and administrative costs. The operating costs include continuing regular professional costs.

Note 7 - Restructuring costs include the acquisition of capital assets and other costs of \$325,000 to support the final costs associated with the transition of services from TELUS to an in-house service. In addition the professional fees of \$545,000 related to the extension of filing period, pension issues and plan of arrangement are included but expected to be significant in this filing period.

VON Western
 Cash Flow Forecast
 Direct method : Dated February 17, 2016

Type of transaction / Week	5-Mar	12-Mar	19-Mar	26-Mar	2-Apr	9-Apr	16-Apr	23-Apr	30-Apr	7-May	14-May	21-May	28-May	4-Jun	Total
Summary receipts															
Proceeds on sale of Goodwill, IP and contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other receipts collections (note 1)	\$2,500	\$5,000	\$2,500	\$2,500	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137,500
Total receipts	\$2,500	\$5,000	\$2,500	\$2,500	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137,500
Summary disbursements															
Net Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pension and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Occupancy costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Contractor (note 2)	\$0	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Operating costs (note 3)	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
Bank Interest & Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Disbursements	\$1,500	\$1,500	\$6,500	\$6,500	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,000
Change in cash in week	\$1,000	\$3,500	(\$4,000)	(\$4,000)	\$0	\$115,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111,500
Opening cash	\$40,512	\$41,512	\$45,012	\$41,012	\$37,012	\$37,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$40,512
Closing cash	\$41,512	\$45,012	\$41,012	\$37,012	\$37,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012	\$152,012

General Note: Management of VON Canada et al have prepared this forecasted cash flow statement based on probable and hypothetical assumptions detailed in notes 1-3

The forecast has been prepared solely for the Company's CCAA filing to determine liquidity requirements. Since the projections are based on assumptions regarding future events actual results will vary from the information presented, and the variations may be material. Consequently, readers are cautioned that it may not be appropriate for other purposes.

Note 1 - Other Receipts Collections, this inflow represents the collection of trade receivables after the completion of substantially all of November billings. Expectation is that pattern will be less than historic collections patterns due to the filing. All collections are based on services delivered with substantially all collections coming from Government sources. The large receipt is the expected funds from the Community Corporations.

Note 2 - The company will require sub contractor costs to assist with the collection of the amounts from the Community Corporations.

Note 3 - Management has estimated costs for the period to complete collection activities and file annual returns.

VON Eastern
 Cash Flow Forecast
 Direct method : Dated February 17, 2016

Type of transaction / Week	5-Mar	12-Mar	19-Mar	26-Mar	2-Apr	9-Apr	16-Apr	23-Apr	30-Apr	7-May	14-May	21-May	28-May	4-Jun	Total
Summary receipts															
Proceeds on sale of Goodwill, IP and contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other receipts collections (note 1)	\$25,000	\$25,000	\$25,000	\$25,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$140,000
Total receipts	\$25,000	\$25,000	\$25,000	\$25,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$140,000
Summary disbursements															
Net Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Payroll deductions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pension and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Occupancy costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Contractor (note 2)	\$7,500	\$7,500	\$7,500	\$7,500	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Operating costs (note 3)	\$2,500	\$2,500	\$2,500	\$2,500	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
Bank Charges & Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$10,000	\$10,000	\$10,000	\$10,000	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$54,000
Change in cash in week	\$15,000	\$15,000	\$15,000	\$15,000	\$6,500	\$6,500	\$6,500	\$6,500	\$0	\$0	\$0	\$0	\$0	\$0	\$86,000
Opening cash	\$280,872	\$295,872	\$310,872	\$325,872	\$340,872	\$347,372	\$353,872	\$360,372	\$366,872	\$366,872	\$366,872	\$366,872	\$366,872	\$366,872	\$280,872
Closing cash	\$295,872	\$310,872	\$325,872	\$340,872	\$347,372	\$353,872	\$360,372	\$366,872	\$366,872	\$366,872	\$366,872	\$366,872	\$366,872	\$366,872	\$366,872

General Note: Management of VON Canada et al have prepared this forecasted cash flow statement based on probable and hypothetical assumptions detailed in notes 1-3

The forecast has been prepared solely for the Company's CCAA filing to determine liquidity requirements. Since the projections are based on assumptions regarding future events actual results will vary from the information presented, and the variations may be material. Consequently, readers are cautioned that it may not be appropriate for other purposes.

Note 1 - Other Receipts Collections, this inflow represents the collection of trade receivables after the completion of substantially all of November billings. Expectation is that pattern will be less than historic collections patterns due to the filing. All collections are based on services delivered with substantially all collections coming from Government sources.

Note 2 - The company will require sub contractor costs to assist with the collection of the amounts from Medavie as this is a manual process.

Note 3 - Management has estimated costs for the period to complete collection activities and file annual returns.

Tab G

**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 February 18, 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 November 25, 2015 to February 14, 2016 (the "**Period**"), the Monitor's accounts total \$72,018.86, consisting of \$63,202.50 in fees, \$531.00 in disbursements plus harmonized sales tax ("**HST**") of \$8,285.36 (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 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 \$72,018.86 for services rendered and recorded during the Period.
7. Details of the activities undertaken and services provided by CBTL in its capacity as the Monitor in connection with the administration of the CCAA proceedings are described in the Pre-Filing Report of the Proposed Monitor dated November 25, 2015, the First Report of the Monitor dated December 7, 2015, and the Second Report of the Monitor dated February 18, 2016 (collectively, the "**Monitor's Reports**") 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 September 11, 2015 to February 13, 2016, amount to \$89,218.44 (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 February 18, 2016 in support of the Monitor's request for approval of the Monitor's Counsel Fees and Disbursements.

- 10. To the best of my knowledge, the rates charged by the Monitor and the Monitor's Counsel are comparable to the rates charged for the provision of similar services by other firms providing restructuring services and law firms in the Toronto market.
- 11. I verily believe that the fees and disbursements incurred by the Monitor and Monitor's Counsel are fair and reasonable in the circumstances.
- 12. This Affidavit is sworn in connection with a motion for an Order of this Honourable Court, among other things approving the fees and disbursements of the Monitor and the Monitor's Counsel and for no improper purpose.

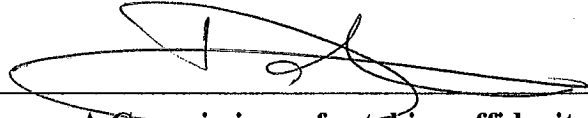
SWORN BEFORE ME at the City of)
 Toronto, in the Province of Ontario, this)
 18th day of February, 2016.)


 _____)
 A Commissioner for taking affidavits)


 _____)
DANIEL WEISZ)

**THIS IS EXHIBIT "A" REFERRED TO IN THE
AFFIDAVIT OF
DANIEL WEISZ
SWORN**

THE 18th DAY OF FEBRUARY, 2016

A handwritten signature in black ink, appearing to read 'D. Weisz', is written over a horizontal line. The signature is stylized and somewhat cursive.

A Commissioner for taking affidavits, etc.

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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 November 30, 2015

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 1

No. C000146

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "Company") for the period November 25, 2015 to November 27, 2015.

Date	Professional	Description
11/25/2015	Brenda Wong	Review and file emails; complete Form 1; review drafts of web page posting, notice to creditors and newspaper advertisement; telephone call from employee regarding forms for Wage Earner Protection Program; emails with B. Smethurst regarding creditors listing; prepare list of frequently asked questions for creditor/employee inquiries.
11/25/2015	Daniel Weisz	Discussion with M. Laugesen of Bennett Jones LLP ("Bennett Jones") on filing materials; prepare form of debtor statement regarding cash flows and discussions with R. Anderson and B. Smethurst on same; prepare for and attend in court regarding application for Initial Order; discussion with B. Wong regarding matters to be attended to; review and update website page, advertisement for newspapers; discussions with M. Laugesen and R. Anderson on same; review and sign disclaimers of lease and email to VON in connection with same; review and update Form 1 and forward same to the Office of the Superintendent of Bankruptcy ("OSB"); discussion with R. Anderson on status.
11/26/2015	Brenda Wong	Emails and discussion with B. Smethurst regarding creditors list; review and file emails; follow up regarding set-up of 1-800 number; finalize web posting and Globe and Mail advertisement; arrange for set up of web page; emails with the Company regarding list of employees and review of same, and preparing list for creditor mailing.
11/26/2015	Daniel Weisz	Review emails regarding website; discussion with R. Anderson regarding same; discussion with H. Chaiton of Chaitons LLP regarding the CCAA proceedings and forward the Application Record, Court Orders and Endorsement to him; discussion with M. Laugesen on various matters; discussion with B. Wong on various matters; discussion with B. Smethurst regarding the accounts payable listing; discussion with M. Ferron of the OSB; review Form 2 and exchange emails with R. Anderson regarding same;

November 30, 2015

Victorian Order Of Nurses For Canada,
 Victorian Order Of Nurses For Canada - Eastern Region, and
 Victorian Order Of Nurses For Canada - Western Region

Invoice 1

Page 2

Date	Professional	Description
		exchange emails regarding protocol for monitoring accounts subject to the Administration Charge in the Initial Order and discussion with R. Anderson on same; review and exchange various emails.
11/26/2015	Talib Contractor	Prepare advertisement for newspaper publication; correspondence with Globe and Mail regarding advertisement specifications and obtaining proofs.
11/27/2015	Brenda Wong	Follow up with M. Laugesen regarding service list; follow up with T. Contractor regarding status of advertisement for Globe and Mail; arrange for posting of document to web page; review emails; respond to inquiry; review and make corrections to Form 2; email to VON to request supporting documentation for assets and liabilities; email Initial Order and Application to OSB.
11/27/2015	Daniel Weisz	Review email from R. Anderson regarding disclaimer of contracts and reply; review and sign disclaimers of lease and exchange emails with B. Kaur of VON regarding same; review and sign Form 2; review and sign letter to creditors regarding CCAA proceedings; review various emails.
11/27/2015	Talib Contractor	Follow up with Globe and Mail regarding advertisement specifications and obtaining proofs.
		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.

November 30, 2015
 Victorian Order Of Nurses For Canada,
 Victorian Order Of Nurses For Canada - Eastern Region, and
 Victorian Order Of Nurses For Canada - Western Region
 Invoice 1
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	10.30	\$ 495	\$ 5,098.50
Brenda Wong, CIRP	Senior Manager	5.70	\$ 350	1,995.00
Talib Contractor, CPA, CA	Senior Analyst	2.50	\$ 195	487.50
Total hours and professional fees		18.50		\$ 7,581.00
HST @ 13%				985.53
Total payable				\$ 8,566.53

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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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 December 8, 2015

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 2

No. C000152

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "Company") for the period November 28, 2015 to December 6, 2015.

Date	Professional	Description
11/30/2015	Brenda Wong	Respond to email from VON regarding 1-800#; email to B. Smethurst regarding outstanding creditor information; discussion with D. Weisz regarding outstanding matters.
11/30/2015	Daniel Weisz	Discussion with B. Wong regarding status of outstanding matters and matters to be attended to; review draft service list and email to M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding same; review resiliations of agreements received and exchange emails regarding same, sign and return to the Company; review email from F. Ahmad of CBSC Capital Inc. and reply to same; discussion with C. Prophet of Gowlings regarding Gowlings' retention by the Ontario Nurses Association and inform R. Anderson, M. Laugesen and E. Cobb; review and issue additional resiliations and discussion with R. Anderson on same.
12/1/2015	Daniel Weisz	Discussion with B. Wong on various matters; exchange emails with VON regarding agreements requested to be disclaimed; review emails; review and sign resiliation agreement regarding Alberta Health Services programs and exchange emails with VON regarding same; review reasons of Justice Penny regarding the granting of the Initial Order; prepare for and attend conference call with R. Anderson, B. Smethurst and B. Wong to discuss the status of various matters; review drafts of the affidavit regarding comeback hearing and amended draft Receivership Order and the Initial Order; discussion with M. Laugesen; email to R. Anderson and B. Smethurst regarding material adverse change considerations.
12/1/2015	Brenda Wong	Reviewing list of preauthorized bank debits ("PADs") and A/P lists and preparing list of creditors for website and creditor mailing; discussions with B. Smethurst regarding PADs, secured creditors and information required for creditors list; conference call with D. Weisz, R. Anderson and B. Smethurst

December 8, 2015

Victorian Order Of Nurses For Canada,
 Victorian Order Of Nurses For Canada - Eastern Region, and
 Victorian Order Of Nurses For Canada - Western Region

Invoice 2

Page 2

Date	Professional	Description
		regarding creditors list, WEPP, and monitoring, etc.
12/2/2015	Daniel Weisz	Review list of lease disclaimers and review schedule previously provided, emails to VON regarding same; email to the Applicants regarding material adverse change considerations; review lists of creditors and discussion with B. Wong on same; review account from counsel; review updated service list and email to C. Prophet regarding same; exchange emails regarding contract resiliations, review files regarding same; discussion with R. Anderson on various matters.
12/2/2015	Brenda Wong	Make updates to creditors list and reconcile to source data; discussion with B. Smethurst regarding changes to creditors list; finalize creditors list; make updates to service list; arrange for posting of service list, creditors list and notice to creditors.
12/2/2015	Donna Nishimura	Prepare and send out Notice to Creditors regarding appointment of Collins Barrow Toronto Limited as Monitor.
12/3/2015	Brenda Wong	Drafting Monitor's First Report.
12/3/2015	Daniel Weisz	Review request from B. Smethurst regarding repayment of nurses dues deducted in advance; review Initial Order and email to M. Laugesen regarding same; discussion with M. Laugesen regarding same; discussion with B. Smethurst regarding same; email to B. Smethurst regarding same; discussion with P. Shea of Gowlings regarding service list; work on report to Court; discussion with M. MacNeil former employee; work on report to court and email to M. Laugesen regarding same; review and sign disclaimer; email to R. Anderson regarding schedule with respect to disclaimers; exchange emails with B. Smethurst regarding payment of accounts subject to administration charge.
12/4/2015	Brenda Wong	Review and make changes to first report of Monitor; review cash flow, meet with D. Weisz to discuss, and email to B. Smethurst regarding cash flow reporting requirements; respond to emails from Quality Foot Care Products; review Notice of Appearance and update service list.
12/4/2015	Daniel Weisz	Review email from B. Smethurst regarding cyber insurance invoice; review Initial Order and reply thereto and discussion with M. Laugesen on same; discussion with B. Wong on status of cash flow and reporting of actual results; preliminary review of actual cash flow information received and discussion with B. Wong on same; review M. Laugesen comments on draft report and update draft report; discussion with R. Anderson on draft report, update same; review email from Chaitons LLP regarding Notice of Appearance.
12/5/2015	Daniel Weisz	Email to M. Laugesen regarding status of Monitor's report; exchange emails regarding Monitor's 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.

December 8, 2015

Victorian Order Of Nurses For Canada,
 Victorian Order Of Nurses For Canada - Eastern Region, and
 Victorian Order Of Nurses For Canada - Western Region

Invoice 2

Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	15.60	\$ 495	\$ 7,722.00
Brenda Wong, CIRP	Senior Manager	8.80	\$ 350	3,080.00
Donna Nishimura	Estate Administrator	2.50	\$ 110	275.00
Total hours and professional fees		26.90		\$ 11,077.00
Disbursements				
Photocopies re Notice	\$ 207.96			
Postage re Notice	323.04			
Total disbursements				\$ 531.00
Total professional fees and disbursements				\$ 11,608.00
HST @ 13%				1,509.04
Total payable				\$ 13,117.04

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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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 December 15, 2015

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 3

No. C000158

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "Company") for the period December 7, 2015 to December 13, 2015.

Date	Professional	Description
12/7/2015	Brenda Wong	Review revised cash flow and email outstanding questions to B. Smethurst, review email response, discussion with D. Weisz regarding same; discussion with B. Smethurst regarding cash flow format and weekly reporting; telephone call and emails from Public Health Agency of Canada advising they are a creditor; respond to creditor email regarding Ontario and Nova Scotia branches; make edits to the Monitor's first report; respond to employee inquiry; update creditors list and service list and arrange for posting of documents to web page.
12/7/2015	Daniel Weisz	Review information provided by B. Smethurst regarding cash flow results and discussion with B. Wong on same; discussion with M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding actual results and modification of report to reflect same; discussion with R. Anderson on various matters; review and update report to court; correspondence with VON regarding leases requested to be disclaimed; review comments regarding draft report; exchange emails with K. Kraft of Dentons LLP; exchange emails with the Applicants regarding proposed disclaimers; review and sign the disclaimers; finalize report and sign and forward to M. Laugesen; review email from R. Carr representing the Ministry of Health ("Ministry") and discussion with M. Laugesen regarding same.
12/8/2015	Brenda Wong	Review cash flow for Week 2; review/respond to emails from creditors; review email regarding employee expenses to pay and supplier to Victorian Order Of Nurses For Canada – Ontario Region.
12/8/2015	Daniel Weisz	Review files and email to M. Laugesen regarding this afternoon's discussion with the Attorney General's office regarding the Ministry; review account of Bennett Jones; review email from R. Anderson regarding letter received from Fowler & Fowler and reply thereto; review email regarding results of Norton Rose discussion with counsel to the Ministry; review Norton Rose email

December 15, 2015
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Date	Professional	Description
		regarding position being taken by the Ontario Nurses' Association ("ONA") with respect to the comeback hearing.
12/9/2015	Brenda Wong	Review updated cash flow and supporting documents; respond to email from SHI Canada; review letter from counsel to ONA regarding KERP payments.
12/9/2015	Daniel Weisz	Review, sign and return disclaimers/resiliations; prepare for and attend in court for comeback hearing and application by the Applicants to extend the stay period; review emails, website; review letter from Gowling Lafleur Henderson LLP ("Gowlings") as counsel to the ONA.
12/10/2015	Brenda Wong	Review supporting invoices for Week 2 disbursements.
12/10/2015	Daniel Weisz	Discussion with R. Anderson regarding the Ministry's position with respect to the KERP; review and sign disclaimers and resiliations and return them to VON for distribution; discussion with R. Anderson regarding resiliation to Alberta Health Services and emails regarding same.
12/11/2015	Daniel Weisz	Review amended disclaimer and related letter regarding Alberta Health Services, sign and return to VON for distribution; review Norton Rose proposed response to Gowlings regarding the ONA's position with respect to the KERP; review emails regarding MOHLTC position and discussions 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.

December 15, 2015
Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	7.50	\$ 495	\$ 3,712.50
Brenda Wong, CIRP	Senior Manager	6.00	\$ 350	2,100.00
Total hours and professional fees		<u>13.50</u>		\$ 5,812.50
HST @ 13%				755.63
Total payable				\$ 6,568.13

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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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 December 22, 2015

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 4

No. C000163

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "**Company**") for the period December 14, 2015 to December 20, 2015.

Date	Professional	Description
12/14/2015	Brenda Wong	Respond to emails from creditor regarding payment of invoices; review Week 3 updated cash flow.
12/14/2015	Daniel Weisz	Review email from B. Smethurst regarding insurance and reply to same; review email from G. Freeze regarding Miramichi property; discussion with R. Anderson on various matters; reply to G. Freeze.
12/15/2015	Brenda Wong	Review and respond to creditor email; review Week 3 cash flow report and email to B. Smethurst regarding supporting documentation and questions; review supporting invoices; review and file emails.
12/15/2015	Daniel Weisz	Review emails regarding court attendance (9:30 appointment) scheduled for tomorrow; review and execute disclaimers of lease regarding CBSC Capital Inc. and forward to the Company and exchange emails relating to same.
12/16/2015	Brenda Wong	Respond to email inquiry; review draft response to letter from Capacity Marketing; reviewing supporting disbursements for cash flow.
12/16/2015	Daniel Weisz	Review and sign lease disclaimer regarding Cornerbrook; discussion with M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding today's attendance in court; discussion with B. Wong on letter received from Capacity Marketing for Charities, and review and update response letter; review and sign resiliations and email to B. Kaur regarding same; review accounts of Bennett Jones and email regarding same; review schedule of fees of professionals regarding payments to date.
12/17/2015	Daniel Weisz	Discussion with M. Laugesen regarding Ministry of Health ("MOH") position and schedule regarding hearing; review and sign resiliations and send to Company; review emails between M. Laugesen and E. Cobb regarding MOH, R. Anderson regarding Telus resiliation and M. Laugesen on same,

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Date	Professional	Description
		R. Anderson on same; review draft letter to be sent by Norton Rose regarding the Ontario Nurses' Association and exchange emails with M. Laugesen regarding same.
12/17/2015	Brenda Wong	Review emails from Norton Rose and Bennett Jones regarding MOH motion.
		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	Senior Vice President	4.60	\$ 495	\$ 2,277.00
Brenda Wong, CIRP	Senior Manager	3.80	\$ 350	1,330.00
Total hours and professional fees		<u>8.40</u>		\$ 3,607.00
HST @ 13%				468.91
Total payable				\$ 4,075.91

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 January 5, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 5

No. C000169

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "**Company**") for the period December 21, 2015 to January 3, 2016.

Date	Professional	Description
12/21/2015	Talib Contractor	Review and respond to correspondence from creditors.
12/21/2015	Brenda Wong	Review creditor correspondence and forward to VON; send creditor notice to Staples; review emails from creditors.
12/22/2015	Daniel Weisz	Exchange emails with Miramichi landlord; discussion with M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding materials served by the Ministry of Health ("MOH"); review draft Bennett Jones account; review and sign resiliations regarding agreements and return to VON; review motion record of the MOH and discussion with R. Anderson regarding same.
12/22/2015	Brenda Wong	Review Week 4 weekly cash flow and supporting documentation; follow up regarding email from creditor with respect to refund of registration fees; emails with VON regarding creditor addresses.
12/23/2015	Daniel Weisz	Review email from R. Anderson regarding proposed Telus resiliation and discussion with M. Laugesen regarding same and Notice of Motion from the MOH; email to R. Anderson regarding Telus resiliation and subsequent discussion with R. Anderson; discussion with J. Berger regarding reconciliation of lease/resiliation schedule, discuss findings with J. Berger; review emails; review draft letter to R. Carr in response to the MOH motion materials and discussion with M. Laugesen on same; review email from R. Anderson regarding Telus resiliation and discussion with J. Berger on same, conference call with M. Laugesen and E. Cobb.
12/23/2015	Brenda Wong	Review Week 4 cash flow; email comments/questions to B. Smethurst.
12/23/2015	Jeffrey Berger	Review of disclaimer notices; review of documentation provided in support of resiliation of Telus agreement.
12/24/2015	Jeffrey Berger	Discussion with D. Weisz regarding Telus resiliation.

Date	Professional	Description
12/24/2015	Daniel Weisz	Meeting with J. Berger to review schedule supporting Telus resiliation and discussion with R. Anderson and J. Berger on same; review Norton Rose letter to R. Carr; review letter from Gowlings regarding KERP; update schedule supporting Telus resiliation.
12/24/2015	Brenda Wong	Review bank activity for Week 4; email to B. Smethurst regarding questions on transactions.
12/29/2015	Daniel Weisz	Review email from R. Carr; discussion with J. Berger regarding report to be drafted; review email from M. Jordan of VON and reply to same.
12/30/2015	Brenda Wong	Review B. Smethurst emails regarding Week 4 cash flow and email response with respect to outstanding questions/information; review Week 5 cash flow and supporting documents and emails with B. Smethurst regarding same.
12/30/2015	Daniel Weisz	Review draft affidavit of Jo-Anne Poirier regarding MOH motion; email to M. Laugesen regarding same; discussion with M. Laugesen; exchange emails with Norton Rose regarding draft affidavit; review and sign resiliation regarding Telus agreement and email to VON in connection with same.
12/31/2015	Daniel Weisz	Review email from E. Cobb; email to H. Chaiton of Chaitons LLP and service list enclosing MOH Notice of Motion; exchange emails with VON regarding Hydro invoice received; discussion with M. Laugesen regarding H. Chaiton request.
12/31/2015	Jeffrey Berger	Review of file and cash flow forecast 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.

January 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 5
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	6.20	\$ 495	\$ 3,069.00
Brenda Wong, CIRP	Senior Manager	5.10	\$ 350	1,785.00
Talib M. Contractor, CPA, CA	Senior Analyst	0.50	\$ 195	97.50
Jeffrey K. Berger, CPA, CA	Senior Analyst	4.00	\$ 195	780.00
Total hours and professional fees		<u>15.80</u>		\$ 5,731.50
HST @ 13%				745.10
Total payable				\$ 6,476.60

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
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 2315 St. Laurent Boulevard, Suite 100
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Attention: Jo-Anne Poirier, President and CEO

Date January 12, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 6

No. C000173

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "Company") for the period January 4, 2016 to January 10, 2016.

Date	Professional	Description
1/2/2016*	Daniel Weisz	Review exchange of emails between H. Chaiton of Chaitons LLP and R. Carr regarding request to delay Ministry of Health ("MOH") application to Court.
1/4/2016	Daniel Weisz	Review email from R. Carr regarding court dates and email to M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding same; review summary of activities.
1/4/2016	Daniel Weisz	File organization.
1/4/2016	Brenda Wong	Review email correspondence; respond to creditor inquiry with respect to payment of outstanding account.
1/5/2016	Daniel Weisz	File organization.
1/6/2016	Jeffrey Berger	Review of cash flow results for Week 6.
1/6/2016	Brenda Wong	Review Week 6 cash flow report and supporting documents and discussion with J. Berger regarding same.
1/6/2016	Daniel Weisz	Meet with B. Wong on status; exchange emails with M. Laugesen regarding request for change to MOH motion date.
1/7/2016	Jeffrey Berger	Discussion with B. Wong regarding Week 6 cash flow review.
1/7/2016	Daniel Weisz	Exchange emails with M. Laugesen regarding proposed date of MOH motion; exchange emails with T. Woods of Brookside Mall regarding removal of fixtures; discussion with R. Anderson regarding the pension plan.
1/7/2016	Brenda Wong	Discussion with J. Berger and email to B. Smethurst with comments and requesting information regarding Week 6 cash flow; review emails from B. Smethurst and revised cash flow; telephone call from creditor regarding CCAA process and payment of bills.

January 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
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Date	Professional	Description
1/8/2016	Daniel Weisz	Review emails from B. Smethurst and reply; email to M. Laugesen; discussion with M. Laugesen regarding various matters; discussion with R. Anderson.
		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.

January 12, 2016
 Victorian Order Of Nurses For Canada,
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FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	8.70	\$ 495	\$ 4,306.50
Brenda Wong, CIRP	Senior Manager	2.80	\$ 350	980.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.50	\$ 195	292.50
Total hours and professional fees		<u>13.00</u>		\$ 5,579.00
HST @ 13%				725.27
Total payable				\$ 6,304.27

*Not recorded on previous invoice.

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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Attention: Jo-Anne Poirier, President and CEO

Date January 20, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 7

No. C000180

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "Company") for the period January 11, 2016 to January 17, 2016.

Date	Professional	Description
1/11/2016	Daniel Weisz	Discussion with B. Wong on monitoring review; review emails regarding Ministry of Health ("MOH") Motion; email to R. Anderson requesting update on VON's restructuring efforts; reply to B. Smethurst email regarding payment of a supplier's invoices; conference call with R. Anderson and B. Smethurst regarding management fees being charged, email in respect of same.
1/11/2016	Brenda Wong	Email to VON regarding employer inquiry with respect to equipment to be returned; review email correspondence.
1/12/2016	Jeffrey Berger	Review of Week 7 cash flow and supporting documents.
1/12/2016	Daniel Weisz	Review email from B. Smethurst regarding supplier invoice; review MOH supplementary draft affidavit.
1/12/2016	Brenda Wong	Review Week 7 cash flow and discussions with D. Weisz and J. Berger regarding same.
1/13/2016	Daniel Weisz	Discussion with M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding pension matters and MOH; review emails; review emails regarding pension payments; attend to M. Laugesen email regarding MOH Motion.
1/13/2016	Brenda Wong	Email to B. Smethurst to request supporting document for Week 7 disbursements and discussion with J. Berger regarding same; email to B. Smethurst regarding pension payments; review supporting documentation provided.
1/13/2016	Jeffrey Berger	Review of supporting documents for Week 7 cash flow; correspondence with B. Smethurst regarding same.
1/14/2016	Brenda Wong	Respond to creditor inquiry.
1/14/2016	Daniel Weisz	Discussion with M. Laugesen regarding cash flows, the MOH motion, review

Date	Professional	Description
		schedule of fees paid to professionals.
1/15/2016	Jeffrey Berger	Review of Week 7 letter of representation.
1/15/2016	Daniel Weisz	Review emails regarding conference call with counsel to the MOH; review email from T. Woods to VON regarding Fredericton location; review MOH factum and exchange emails with M. Laugesen regarding same; conference call with M. Laugesen, R. Anderson and E. Cobb regarding MOH position; conference call with R. Carr, M. Laugesen, E. Cobb, M. Halpin, R. Anderson, J. Bellisimo, L. Ellis and K. Kraft regarding MOH Motion and subsequent conference call with E. Cobb and M. Laugesen; review wording of proposed draft order and email to M. Laugesen regarding same.
1/17/2016	Daniel Weisz	Review emails regarding MOH.
		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.

January 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 7
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	6.40	\$ 495	\$ 3,168.00
Brenda Wong, CIRP	Senior Manager	2.40	\$ 350	840.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	1.80	\$ 195	351.00
Total hours and professional fees		<u>10.60</u>		\$ 4,359.00
HST @ 13%				566.67
Total payable				\$ 4,925.67

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
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WIRE PAYMENT DETAILS

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Attention: Jo-Anne Poirier, President and CEO

Date January 27, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 8

No. C000183

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "**Company**") for the period January 18, 2016 to January 24, 2016.

Date	Professional	Description
1/18/2016	Jeffrey Berger	Review of Scotiabank statements from 11/25/15 through 12/31/15; correspondence with B. Smethurst; discussions with D. Weisz and B. Wong regarding ongoing monitoring procedures and observations to date.
1/18/2016	Daniel Weisz	Meet with J. Berger and B. Wong regarding monitoring; conference call with J. Berger, B. Wong and M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding proposed amendment to court order with respect to Ministry of Health ("MOH") issue; review emails; discussion with L. Sikosha of Canon regarding leases with respect to VON Ontario/VON Canada and refer her to R. Anderson; exchange emails with M. Laugesen regarding status of MOH motion and company response thereto; discussion with M. Laugesen regarding tomorrow's court attendance.
1/18/2016	Brenda Wong	Review emails from VON counsel/VON regarding response to MOH motion; meeting with D. Weisz and J. Berger to discuss weekly monitoring procedures/support provided; follow up with VON regarding copy of December bank statements; emails to B. Smethurst regarding online bank statements required; discussion with J. Berger regarding reconciling bank activity reports to bank statement; follow up with VON regarding former employee question on VON property to be returned; arrange for posting of motion documents to Monitor's web page.
1/19/2016	Jeffrey Berger	Review of January, 2016 Scotiabank statements and Week 8 cash flow report.
1/19/2016	Brenda Wong	Review draft email to VON regarding bank reports; discussion with J. Berger regarding bank statement review; review and respond to email from Canon; telephone call from creditor regarding funds held in trust by VON; review emails regarding Perley invoices; review Week 8 cash flow report.

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 Victorian Order Of Nurses For Canada,
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 Victorian Order Of Nurses For Canada - Western Region
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Date	Professional	Description
1/19/2016	Daniel Weisz	Review summary of activities; email to R. Anderson regarding summary requested with respect to status of VON progress in CCAA proceedings; prepare for and attend in court regarding MOH motion; review draft order and endorsement and email to M. Laugesen in respect of same; exchange emails with B. Smethurst regarding proposed payment of legal fees and discussion with M. Laugesen on same.
1/20/2016	Jeffrey Berger	Review of Week 8 cash flow report; correspondence with B. Smethurst regarding same.
1/20/2016	Brenda Wong	Review Week 8 cash flow reporting and meet with J. Berger to discuss; review draft email to VON regarding information required; telephone call from government of Nova Scotia regarding January 19 motion; respond to email from Blackstone regarding proof of claim.
1/20/2016	Daniel Weisz	Review draft account of Bennett Jones and discussion with M. Laugesen.
1/21/2016	Jeffrey Berger	Week 8 cash flow review; review of Week 8 letter of representation; updating the service list.
1/21/2016	Daniel Weisz	Discussion with R. Anderson regarding status of restructuring proceedings and pension and discussion with M. Laugesen regarding same; exchange emails with R. Anderson regarding proposed KERP payments; review email from M. Laugesen.
1/22/2016	Daniel Weisz	Review emails regarding proposed KERP payments; review M. Laugesen 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.

January 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 8
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	4.90	\$ 495	\$ 2,425.50
Brenda Wong, CIRP	Senior Manager	3.70	\$ 350	1,295.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	11.30	\$ 195	2,203.50
Total hours and professional fees		<u>19.90</u>		\$ 5,924.00
HST @ 13%				770.12
Total payable				\$ 6,694.12

PAYMENT BY VISA ACCEPTED

VISA NUMBER _____ Expiry Date _____
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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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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 February 2, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 9

No. C000192

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "Company") for the period January 25, 2016 to January 31, 2016.

Date	Professional	Description
1/25/2016	Brenda Wong	Review/respond to email from Plaza and forward to VON.
1/26/2016	Jeffrey Berger	Review Week 9 cash flow.
1/26/2016	Brenda Wong	Respond to email from landlord with respect to mailing address; review Week 9 cash flow and discussion with J. Berger regarding same.
1/27/2016	Brenda Wong	Discussion with J. Berger regarding Week 9 disbursements.
1/27/2016	Jeffrey Berger	Week 9 cash flow review; review of Telus resiliation documents and discussion with D. Weisz regarding same.
1/27/2016	Daniel Weisz	Review emails; review R. Anderson summary regarding VON activities with respect to CCAA proceedings; discussion with J. Berger regarding Telus disclaimer; email to M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding status of KERP payments; discussion with R. Anderson regarding various matters with respect to the CCAA proceedings.
1/28/2016	Daniel Weisz	Review disclaimer regarding Telus, sign same and email to VON regarding issuance of the disclaimer.
1/28/2016	Brenda Wong	Telephone inquiry from creditor as to payment of outstanding account.
1/28/2016	Jeffrey Berger	Responding to vendor inquiries.
1/29/2016	Daniel Weisz	Review file; discussion with R. Anderson.
		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.

February 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 9
 Page 2

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Welsz, CPA, CA, CIRP	Senior Vice President	1.40	\$ 495	\$ 693.00
Brenda Wong, CIRP	Senior Manager	1.20	\$ 350	420.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	5.20	\$ 195	1,014.00
Total hours and professional fees		7.80		\$ 2,127.00
HST @ 13%				276.51
Total payable				\$ 2,403.51

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 February 10, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 10

No. C000198

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "**Company**") for the period February 1, 2016 to February 7, 2016.

Date	Professional	Description
2/1/2016	Brenda Wong	Discussion with D. Weisz regarding status of pension and return calls/emails from employees regarding same.
2/1/2016	Daniel Weisz	Review information on pension plan deficiency status provided by R. Anderson and discussion with R. Anderson on same; review summary of activities; discussion with M. Laugesen of Bennett Jones LLP ("Bennett Jones") regarding status and pension plan deficiency.
2/2/2016	Brenda Wong	Review Week 10 cash flow report and discussions with J. Berger regarding variances; respond to creditor inquiry.
2/2/2016	Jeffrey Berger	Review of Week 10 cash flow report and supporting document; email to B. Smethurst with follow-up questions on cash flow.
2/2/2016	Daniel Weisz	Review and respond to email from B. Smethurst regarding certain invoices pertaining to VON Nova Scotia recorded as VON Canada.
2/3/2016	Brenda Wong	Review email from B. Smethurst regarding fire at Bathurst and insurance settlement.
2/3/2016	Daniel Weisz	Discussion with J. Dwyer of Trimar; review of email from J. Dwyer and email to B. Smethurst in connection with same; review email from B. Smethurst, R. Anderson regarding same; review email from B. Smethurst regarding proceeds of insurance with respect to Bathurst site and discussion with B. Wong on same.
2/4/2016	Brenda Wong	Telephone call from Canon regarding outstanding post-filing payables; discussions with B. Smethurst regarding Bathurst site.
2/4/2016	Daniel Weisz	Review emails from J. Dwyer and reply to same; discussion with B. Wong regarding her discussion with B. Smethurst with respect to the Bathurst site.

February 10, 2016
Victorian Order Of Nurses For Canada,
Victorian Order Of Nurses For Canada - Eastern Region, and
Victorian Order Of Nurses For Canada - Western Region
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Page 2

Date	Professional	Description
2/5/2016	Jeffrey Berger	Review of revised Week 10 cash flow report and supporting documentation.
2/5/2016	Brenda Wong	Respond to creditor inquiries.
2/5/2016	Daniel Weisz	Voicemail to M. Laugesen regarding timing of materials with respect to expiry of stay pursuant to the initial Order; email to Trane US Inc. regarding email forwarded to Monitor's office, exchange emails with VON and Trane on same; exchange emails with R. Anderson on status and M. Laugesen on 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.

February 10, 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 10
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	3.30	\$ 495	\$ 1,633.50
Brenda Wong, CIRP	Senior Manager	1.80	\$ 350	630.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.80	\$ 195	741.00
Total hours and professional fees		<u>8.90</u>		\$ 3,004.50
HST @ 13%				390.59
Total payable				\$ 3,395.09

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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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 February 17, 2016

GST/HST: 80784 1440 RT 0001

Client File 300911-28742

Invoice 11

No. C000206

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, Victorian Order Of Nurses For Canada - Eastern Region, and Victorian Order Of Nurses For Canada - Western Region (collectively, the "**Company**") for the period February 8, 2016 to February 14, 2016.

Date	Professional	Description
2/8/2016	Jeffrey Berger	Review Week 11 cash flow and supporting documents, correspondence with B. Smethurst regarding same.
2/8/2016	Brenda Wong	Respond to creditor email regarding the Company; respond to creditor inquiry regarding payment of its account; review Week 11 cash flow report.
2/9/2016	Jeffrey Berger	Review Week 11 cash flow statement and supporting documents, correspondence with B. Smethurst.
2/9/2016	Brenda Wong	Review follow-up questions to Company regarding Week 11 cash flow; review draft affidavit regarding stay extension and draft order with respect to claims process; respond to creditor inquiry regarding Company expense.
2/9/2016	Daniel Weisz	Review email from E. Cobb regarding application to Court and draft documents; review draft affidavit and draft claims procedure order including schedules; exchange emails with M. Laugesen of Bennett Jones LLP ("Bennett Jones").
2/10/2016	Daniel Weisz	Discussion with B. Wong on her comments regarding draft materials, finalize comments and email to Bennett Jones regarding same; review email from B. Smethurst regarding proposed payments and discussion with M. Laugesen on same; review summary of activities; review invoices sent by B. Smethurst and email to B. Smethurst regarding same.
2/10/2016	Brenda Wong	Review CCAA draft order and discussion with D. Weisz regarding same; prepare Monitor's second report to Court.
2/11/2016	Daniel Weisz	Prepare for and discuss with B. Wong and M. Laugesen and then with M. Laugesen draft affidavit and form of order.
2/11/2016	Brenda Wong	Conference call with D. Weisz and M. Laugesen regarding draft affidavit;

February 17, 2016
 Victorian Order Of Nurses For Canada,
 Victorian Order Of Nurses For Canada - Eastern Region, and
 Victorian Order Of Nurses For Canada - Western Region
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Date	Professional	Description
		emails to B. Smethurst regarding extended cash flow and pension payments.
2/12/2016	Jeffrey Berger	Review of updated cash flow forecast.
2/12/2016	Daniel Weisz	Review emails from M. Laugesen regarding scheduling of next motion to court; prepare for call with R. Anderson and attend call to discuss the status of the restructuring proceedings, email to M. Laugesen regarding same; discussion with B. Wong regarding cash flow statements; discussion with B. Wong on cash flow projections including conference call with R. Anderson and B. Wong on same, M. Laugesen on same.
2/12/2016	Brenda Wong	Continue writing Monitor's report to Court; review cash flow for extended forecast period; discussions with J. Berger regarding cash flow projections; discussion with D. Weisz regarding cash flow projection.
		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.

February 17, 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 11
 Page 3

FEE SUMMARY

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP	Senior Vice President	6.50	\$ 495	\$ 3,217.50
Brenda Wong, CIRP	Senior Manager	12.30	\$ 350	4,305.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	4.50	\$ 195	877.50
Total hours and professional fees		23.30		\$ 8,400.00
HST @ 13%				1,092.00
Total payable				\$ 9,492.00

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

PLEASE RETURN ONE COPY WITH REMITTANCE

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**THIS IS EXHIBIT "B" REFERRED TO IN THE
AFFIDAVIT OF
DANIEL WEISZ
SWORN**

THE 18th DAY OF FEBRUARY, 2016

A handwritten signature in black ink, appearing to be 'D. Weisz', written over a horizontal line.

A Commissioner for taking affidavits, etc.

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
1	November 25 to 27, 2015	\$7,581.00	-	\$7,581.00	\$985.53	18.50	\$409.78	\$8,566.53
2	November 28, 2015 to December 6, 2015	11,077.00	531.00	11,608.00	1,509.04	26.90	\$411.78	13,117.04
3	December 7 to 13, 2015	5,812.50	-	5,812.50	755.63	13.50	\$430.56	6,568.13
4	December 14 to 20, 2015	3,607.00	-	3,607.00	468.91	8.40	\$429.40	4,075.91
5	December 21, 2015 to January 3, 2016	5,731.50	-	5,731.50	745.10	15.80	\$362.75	6,476.60
6	January 4 to 10, 2016	5,579.00	-	5,579.00	725.27	13.00	\$429.15	6,304.27
7	January 11 to 17, 2016	4,359.00	-	4,359.00	566.67	10.60	\$411.23	4,925.67
8	January 18 to 24, 2016	5,924.00	-	5,924.00	770.12	19.90	\$297.69	6,694.12
9	January 25 to 31, 2016	2,127.00	-	2,127.00	276.51	7.80	\$272.69	2,403.51
10	February 1 to 7, 2016	3,004.50	-	3,004.50	390.59	8.90	\$337.58	3,395.09
11	February 8 to 14, 2016	8,400.00	-	8,400.00	1,092.00	23.30	\$360.52	9,492.00
Total		\$63,202.50	\$531.00	\$63,733.50	\$8,285.36	166.60	\$379.37	\$72,018.86

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

Tab H

**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 an assistant of 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 November 27, 2015 in the amount of \$35,528.23 (including harmonized sales tax ("**HST**")) in respect of the period from September 11, 2015 to November 24, 2015 (a copy of which is attached as Exhibit "**A**");
- (b) Account dated December 2, 2015 in the amount of \$7,419.30 (including HST) in respect of the period from November 25, 2015 to November 27, 2015 (a copy of which is attached as Exhibit "**B**");
- (c) Account dated December 8, 2015 in the amount of \$3,330.68 (including HST) in respect of the period from November 30, 2015 to December 5, 2015 (a copy of which is attached as Exhibit "**C**");
- (d) Account dated December 15, 2015 in the amount of \$5,963.84 (including HST) in respect of the period from December 2, 2015 to December 11, 2015 (a copy of which is attached as Exhibit "**D**");
- (e) Account dated December 22, 2015 in the amount of \$2,469.05 (including HST) in respect of the period from December 14, 2015 to December 18, 2015 (a copy of which is attached as Exhibit "**E**");
- (f) Account dated December 31, 2015 in the amount of \$3,588.32 (including HST) in respect of the period from December 22, 2015 to December 31, 2015 (a copy of which is attached as Exhibit "**F**");

- (g) Account dated January 19, 2016 in the amount of \$8,894.79 (including HST) in respect of the period from January 2, 2016 to January 17, 2016 (a copy of which is attached as Exhibit "**G**");
- (h) Account dated January 27, 2016 in the amount of \$7,602.65 (including HST) in respect of the period from January 18, 2016 to January 23, 2016 (a copy of which is attached as Exhibit "**H**");
- (i) Account dated February 2, 2016 in the amount of \$668.91 (including HST) in respect of the period from January 25, 2016 to January 29, 2016 (a copy of which is attached as Exhibit "**I**");
- (j) Account dated February 10, 2016 in the amount of \$1,299.50 (including HST) in respect of the period from February 1, 2016 to February 5, 2016 (a copy of which is attached as Exhibit "**J**"); and
- (k) Account dated February 17, 2016 in the amount of \$12,453.17 (including HST) in respect of the period from February 9, 2016 to February 13, 2016 (a copy of which is attached as Exhibit "**K**").

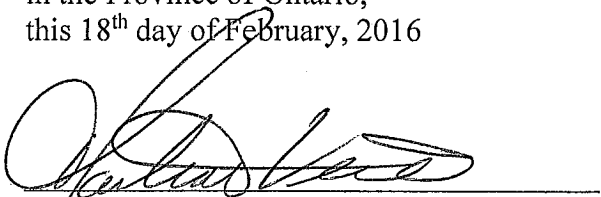
4. Attached hereto and marked as Exhibit "**L**" is a chart detailing the hourly rates and the time expended by the various professionals at Bennett Jones who have worked on this matter.

5. The total legal fees and disbursements billed by Bennett Jones to February 13, 2016 in connection with the proceedings under the CCAA is \$89,218.44 (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.

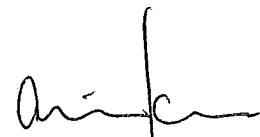
6. This Affidavit is made in support of a motion to, *inter alia*, approve of the fees and disbursements of Bennett Jones as counsel to the Monitor, and for no other or improper purpose.

SWORN before at the City of Toronto,)
in the Province of Ontario,)
this 18th day of February, 2016)
)
)



A Commissioner, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 2018.



Annie Kwok

THIS IS EXHIBIT "A" REFERRED TO IN THE
AFFIDAVIT OF
ANNIE KWOK
SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: VICTORIAN ORDER OF NURSES
Our File Number: 074961.00001

Date: November 27, 2015
Invoice: 1101386
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	31,184.00
Other Charges		218.75
Disbursements		24.00
Disbursements Incurred As Your Agent (Non-taxable)		16.00
Total Due before GST/HST	\$	<u>31,442.75</u>
GST/HST	\$	4,085.48
TOTAL Due in CAD	\$	<u><u>35,528.23</u></u>

November 27, 2015
Page 2

Client: 074961.00001
Invoice No.: 1101386

Date	Lawyer	Description	Hours
11/09/15	M. S. Laugesen	Calls and emails with R. Holmes regarding new matter	0.90
14/09/15	D. Simpson	Obtaining and reviewing corporate profile report with respect to various Victorian Order of Nurses entities	0.20
14/09/15	M. S. Laugesen	Calls and emails with R. Holmes and R. Anderson regarding new matter; Assemble background information regarding Victorian Order of Nurses; Order and review conflict searches on various Victorian Order of Nurses entities based on email from R. Anderson; Emails with R. Anderson regarding other entities on which to run conflicts searches; Further review of background materials, including 2013/2014 annual report regarding Victorian Order of Nurses Canada and research materials gathered	1.40
15/10/15	M. S. Laugesen	Call from R. Anderson regarding next steps in CCAA proceedings for Victorian Order of Nurses and timetable for same; Emails with D. Weisz	0.20
19/10/15	M. S. Laugesen	Emails with D. Weisz; Lengthy call from D. Weisz for him to provide me with background information on VON	0.90
10/11/15	M. S. Laugesen	Prepare for and attend at call with E. Cobb regarding latest developments in proposed CCAA proceedings and monitor's role in same; Emails with D. Weisz; Conference call with D. Weisz and B. Wong; Research on required and typical contents of pre-filing reports used in CCAA proceedings by proposed monitors; Emails with D. Weisz and B. Wong; Preparation for and attendance at conference call with D. Weisz and B. Wong	1.50
11/11/15	M. S. Laugesen	Lengthy call with E. Cobb; Consideration of and research into possible ways suggested by E. Cobb of making WEPPA monies available to terminated employees, including consideration of possible Courts of Justice Act receivership application (ability of monitor to support and for D. Weisz to accept dual-role mandate), and research on this point; Email from D. Weisz; Call to D. Weisz to download new and latest information from E. Cobb	1.40
12/11/15	M. S. Laugesen	Call with E. Cobb; Call to D. Weisz; Call from E. Cobb; Further call with D. Weisz; Consideration of possible means of enabling access to WEPPA by employees in context of CCAA proceedings, discussions with S. Zweig regarding same; Consideration of other outstanding issues raised in calls with E. Cobb and D. Weisz including BNS financing, potential defined benefit pension plan priority issues, pending mass terminations and need for monitor hotline and key talking points for employees and others, and other outstanding issues	1.90
12/11/15	S. H. Zweig	Discussions with M. Laugesen regarding receivership proposed by E. Cobb to enable employees access to WEPPA	0.30

Date	Lawyer	Description	Hours
16/11/15	M. S. Laugesen	Calls and emails with E. Cobb and D. Weisz regarding outstanding current status, and major outstanding issues in proposed CCAA and CJA receivership application, timing for 9:30 appointment to set up schedule for initial CCAA application and other matter	0.30
17/11/15	M. S. Laugesen	Emails and calls with E. Cobb regarding scheduling of 9:30 appointment and current list of outstanding issues; Email from E. Cobb regarding draft materials; Begin review of early stage preliminary draft affidavit to be used in support of CCAA application; Call with D. Weisz; Further discussions with E. Cobb regarding attendance tomorrow	0.90
18/11/15	M. S. Laugesen	Review draft affidavit provided by E. Cobb; Prepare for and attend at 9:30 hearing before Justice Morawetz; Emails with D. Weisz; Call with D. Weisz; Prepare for and attend at conference call with E. Cobb, M. Halpin, R. Anderson, D. Weisz, representatives of VON entities, counsel to BNS; Attend at further conference call with representatives of VON, VON's counsel, and D. Weisz; Consideration of various means of implementing receivership to facilitate WEPPA access for terminated employees of certain entities	3.90
19/11/15	M. S. Laugesen	Review draft Initial Order and prepare comments; Review email from D. Weisz and his comments on draft Initial Order; Emails with E. Cobb and court office with respect to scheduling of attendance on 25 November 2015; Numerous calls, conference calls, and emails with D. Weisz, E. Cobb, et al. in respect of pending CCAA proceedings and receivership proceedings; Consideration of issues in relation to WEPPA and requests from Company to act as receiver solely for purpose of facilitating WEPPA claims; Numerous further calls with D. Weisz regarding cashflows, proposed receiver mandate, scope of monitor's role, charges for administration fees shared among professionals, proposed banking arrangements, and transfers of funds on filing day and numerous other issues	2.90
20/11/15	M. S. Laugesen	Numerous calls, conference calls, emails, etc. with E. Cobb, K. Kraft, D. Weisz, R. Anderson, et al. in respect of proposed Initial Order, proposed Receivership Order, scope of receiver's obligations to facilitate WEPPA filings by terminating employees, problems in dealing with BNS and banking arrangements and in relation to solvency deficiency in defined benefit pension plan; Instructions to J. Mor with respect to research; Further call with D. Weisz; Further calls with E. Cobb	3.80
20/11/15	C. J. Cunningham	Call with M. Laugesen regarding successor employer concerns	0.50
20/11/15	J. A. Mor	Meeting with M. Laugesen to receive instructions and research questions; Researching various topics relating to WEPPA claims, dual role of CCAA monitor and CJA Receiver and insolvency procedures	3.60

Date	Lawyer	Description	Hours
21/11/15	M. S. Laugesen	Review numerous emails from D. Weisz, E. Cobb, K. Kraft, et al.; Review amended Initial Order; Review amended first draft of Receivership Order; Prepare comments on same; Review research materials and consider applicability of precedent for dual appointment of CCAA Monitor and Courts of Justice receiver; Emails with D. Weisz; Lengthy call with D. Weisz; Review email from D. Weisz with comments on Initial Order and Receivership Order; Further emails with K. Kraft; Further emails with E. Cobb; Complete review of and prepare notes on amended draft Initial Order and first draft of Receivership Order; Further emails with D. Weisz and E. Cobb	4.90
22/11/15	J. A. Mor	Research on the roles of receivers and monitors for M. Laugesen	4.90
22/11/15	M. S. Laugesen	Review email from E. Cobb and attached amended draft Affidavit; Consolidate my comments on those of D. Weisz on amended draft Affidavit; Emails with D. Weisz regarding engagement letter and requested changes relating to communication with secured creditors; Prepare for and attend at lengthy conference call with D. Weisz; Emails with E. Cobb; Consolidate comments on draft CCAA order and Receivership Order; Prepare for and attend at lengthy conference call with E. Cobb and D. Weisz to discuss draft CCAA order, draft Receivership order, and draft Affidavit; Prepare notes on requested changes to CCAA order and Receivership order; Meeting with J. Mor to discuss results of research on dual appointment of same legal entity as monitor and receiver; Revise BNS documentation; Review cash flow statements; Review VON Transition Guide for Employees; Further emails with D. Weisz and E. Cobb	6.10
23/11/15	M. S. Laugesen	Detailed review of cash flows; Review and consolidate comments on initial draft CCAA order; Review and consolidate comments on latest draft receivership order; Review and consolidate comments on latest draft affidavit; Prepare consent for monitor; Prepare consent for receiver; Lengthy call with D. Weisz; Lengthy call to E. Cobb; Review research from J. Mor on various matters; Review BNS mirror netting agreements and other lending documents; Review and prepare detailed comments on report of proposed monitor and emails with D. Weisz regarding same; Review emails from E. Cobb and counsel to BNS with comments draft initial order, draft receivership order, and draft affidavit; Further call with D. Weisz	6.70
24/11/15	J. A. Mor	Researching in relation to eligibility criteria and other matters under WEPPA; Researching and pulling cases on the roles of monitors and receivers in insolvency proceedings and any potential conflict between the two; Reviewing materials for tomorrow's hearing regarding the appointment of a monitor and potentially a dual appointment as receiver	7.10

November 27, 2015
Page 5

Client: 074961.00001
Invoice No.: 1101386

Date	Lawyer	Description	Hours
24/11/15	M. S. Laugesen	Review and provision of comments on multiple drafts of CCAA Initial Order, Receivership Order, Affidavit, Factum, Pre-filing Monitor's Report, and other documents; Attendance at numerous calls, conference calls etc. with E. Cobb; D. Weisz, R. Anderson, K. Kraft, et al. with respect to proposed filing tomorrow; Review of updated cash flows; Work with D. Weisz and B. Wong through multiple further drafts of Proposed Monitor's Pre-filing Report; Coordinate with D. Weisz regarding filing of section 10.2(b) applicant's report on cash flow; Calls and emails with E. Cobb and D. Weisz regarding procedural issues for tomorrow's hearing; Further review of CCAA Initial Order, Receivership Order, Affidavit, Factum, and Proposed monitor's Pre-filing report; Meet with J. Mor; Review and consider research on various issues prepared by J. Mor; Prepare submissions for court hearing tomorrow	9.70

Total Hours	64.00
Professional Services	\$ 31,184.00

Timekeeper	Hours	Rate
M. S. Laugesen	47.40	\$ 575.00
C. J. Cunningham	0.50	575.00
S. H. Zweig	0.30	555.00
J. A. Mor	15.60	220.00
D. Simpson	0.20	215.00

Other Charges	
Printing Charges	\$ 217.25
Photocopy Charges	1.50
Total Other Charges	\$ 218.75

Disbursements	
Government Service Fee	\$ 24.00
Total Disbursements	24.00

Disbursements Incurred As Your Agent (Non-Taxable)	
Government Service Fee	\$ 16.00
Total Disbursements Incurred As Your Agent	\$ 16.00

GST/HST	\$ 4,085.48
TOTAL DUE	\$ 35,528.23

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: VICTORIAN ORDER OF NURSES
Our File Number: 074961.00001

Date: November 27, 2015
Invoice: 1101386
GST/HST Number: 119346757

Remittance Statement

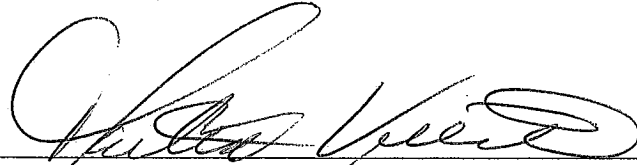
Professional Services	\$	31,184.00
Other Charges		218.75
Disbursements		24.00
Disbursements Incurred As Your Agent (Non-taxable)		16.00
Total Due before GST/HST	\$	<u>31,442.75</u>
GST/HST	\$	4,085.48
TOTAL Due in CAD	\$	<u><u>35,528.23</u></u>

Remit by Wire Transfer to:
Royal Bank of Canada
339 – 8th Avenue SW, Calgary, AB Canada T2P 1C4
Bank 003, Transit 00009, CAD Acct 172-581-1 or
USD Acct 400-553-4
ABA # 021000021
Swift Code # ROYCCAT2
Please include the invoice number on the wire
Email notification may be sent to:
bennettjonesoft@bennettjones.com

Remit by Credit Card (Visa or MasterCard):
Call an Accounts Receivable Specialist at
(403) 298-3137 or (403) 298-3164 with
your credit card number, validation code
and expiry date.

THIS IS EXHIBIT "B" REFERRED TO IN THE
AFFIDAVIT OF
ANNIE KWOK
SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 2018.

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: December 2, 2015
Invoice: 1101767
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	6,391.50
Other Charges		174.25
Total Due before GST/HST	\$	<u>6,565.75</u>
GST/HST	\$	853.55
TOTAL Due in CAD	\$	<u><u>7,419.30</u></u>

December 2, 2015
Page 2Client: 074961.00002
Invoice No.: 1101767

Date	Lawyer	Description	Hours	Amount
25/11/15	J. A. Mor	Attending commercial list hearing of motion to appoint client as monitor/receiver with M. Laugesen	3.70	\$ 814.00
25/11/15	M. S. Laugesen	Review final version of Affidavit and voluminous exhibits to same; Review final version of CCAA Initial order and blacklined to model order; Review final version of Factum; Review Book of Authorities; Finalize Submissions for attendance at court; Review section 10(2)(b) of CCAA and compare to letter provided by Company containing reps required in CCAA regulations; Emails and discussions with D. Weisz regarding adequacy of Company's 10(2)(b) letter; Attend at lengthy hearing before Justice Penny; Follow up discussions with E. Cobb, M. Halpin, J. Bellissimo, R. Anderson, and D. Weisz; Numerous emails and calls with D. Weisz regarding text for website and Globe and Mail notice and review and provision of comments on same; Further emails and discussions with D. Weisz regarding website language and Globe and Mail advertisement language; Review Service List for today's application and prepare email to E. Cobb, D. Weisz and B. Wong regarding need to update Service List with additional names before comeback hearing	7.60	4,370.00
26/11/15	M. S. Laugesen	Email to D. Weisz with alternative wording for website and Globe and Mail ad; Calls and emails with R. Anderson, E. Cobb, and D. Weisz regarding preparation of a Service List and parties to be included in same	0.80	460.00
27/11/15	M. S. Laugesen	Calls and emails with E. Cobb and D. Weisz regarding comeback hearing; Emails with E. Cobb, R. Anderson and B. Wong regarding parties to be included on Service List; Review email from secretary to Mr. Justice Penny and endorsement (reasons for decision of Mr. Justice Penny); Email Endorsements, Reasons for Decision) to D. Weisz and B. Wong	1.30	747.50
Total Hours and Professional Services			13.40	\$ 6,391.50

December 2, 2015
Page 3

Client: 074961.00002
Invoice No.: 1101767

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	9.70	575.00	\$ 5,577.50
J. A. Mor	Student	3.70	220.00	814.00

Other Charges	
Printing Charges	\$ 119.50
Photocopy Charges	54.75
Total Other Charges	\$ 174.25

GST/HST \$ 853.55
TOTAL DUE \$ 7,419.30

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: December 2, 2015
Invoice: 1101767
GST/HST Number: 119346757


Remittance Statement

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and expiry date.

THIS IS EXHIBIT "C" REFERRED TO IN THE
AFFIDAVIT OF
ANNIE KWOK
SWORN
THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 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: December 8, 2015
Invoice: 1102276
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	2,932.50
Other Charges		15.00
Total Due before GST/HST	\$	<u>2,947.50</u>
GST/HST	\$	383.18
TOTAL Due in CAD	\$	<u><u>3,330.68</u></u>

December 8, 2015
Page 2Client: 074961.00002
Invoice No.: 1102276

Date	Lawyer	Description	Hours		Amount
30/11/15	M. S. Laugesen	Call with D. Weisz regarding issues to be addressed in upcoming Monitor Report to be used in comeback hearing; Further email from E. Cobb, R. Anderson, and D. Weisz regarding further additional names on Service List; Emails from D. Weisz and R. Anderson regarding new representation on behalf of Ontario Nurses Association	0.30	\$	172.50
01/12/15	M. S. Laugesen	Review emails from E. Cobb and attached affidavit and amended and restated Initial Order; Numerous emails with E. Cobb, K. Kraft, R. Anderson, and D. Weisz, et al. with respect to comeback hearing and stay extension motion; Consider necessary contents of Monitor's report in support of stay extension motion; Emails with respect to possible further extension of stay of proceedings based on revised (extended cash flows) and discussion with D. Weisz regarding same; Further emails from R. Anderson, E. Cobb, and D. Weisz with respect to cash flow period; Numerous emails with respect to Service List contents for purpose of posting to Monitor website; Further email with E. Cobb and D. Weisz regarding affidavit and amended CCAA order to use at comeback hearing	1.50		862.50
02/12/15	M. S. Laugesen	Call with D. Weisz; Call with E. Cobb regarding changes to application materials for pending comeback hearing	0.30		172.50
03/12/15	M. S. Laugesen	Review email from D. Weisz and attached email from B. Smethurst relating to payment of nurses dues withheld by VON, and claim from nurses for refund of same; Consider issue, and call D. Weisz to discuss; Review Motion Record, supporting affidavit, exhibits, and clean and blackline draft orders with respect to motion to be used at comeback hearing	0.80		460.00

December 8, 2015
Page 3

Client: 074961.00002
Invoice No.: 1102276

Date	Lawyer	Description	Hours	Amount
04/12/15	M. S. Laugesen	Call from D. Weisz to discuss cyber insurance premium issue; Review and prepare comments on draft First Report of Monitor, and email same to D. Weisz; Further call with D. Weisz; Review email from D. Weisz regarding deduction for nurses' dues in Newfoundland; Review further draft of First Report of Monitor, prepare comments, and forward to D. Weisz; Discuss further comments on First Report of Monitor with D. Weisz; Review email from D. Weisz and final form First Report of Monitor circulated to all parties for discussions; Call with E. Cobb regarding comments on Monitor's Report; Call with D. Weisz regarding comments on Monitor's Report	1.80	1,035.00
05/12/15	M. S. Laugesen	Emails with D. Weisz, E. Cobb, R. Anderson, B. Smethurst regarding inclusion of comments regarding cash flows in First Report of Monitor; Review draft comments from E. Cobb on draft First Report	0.40	230.00
Total Hours and Professional Services			5.10	\$ 2,932.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	5.10	575.00	\$ 2,932.50

Other Charges			
Printing Charges		\$	15.00
Total Other Charges		\$	15.00

GST/HST \$ 383.18
TOTAL DUE \$ 3,330.68

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: December 8, 2015
Invoice: 1102276
GST/HST Number: 119346757

Remittance Statement

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and expiry date.

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AFFIDAVIT OF
ANNIE KWOK
SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 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: December 15, 2015
Invoice: 1103848
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	4,942.50
Other Charges		213.50
Disbursements		121.73
Total Due before GST/HST	\$	<u>5,277.73</u>
GST/HST	\$	686.11
TOTAL Due in CAD	\$	<u><u>5,963.84</u></u>

December 15, 2015
Page 2Client: 074961.00002
Invoice No.: 1103848

Date	Lawyer	Description	Hours	Amount
02/12/15	D. Afroz	Reviewing motion materials to understand context of proceedings; Retrieving and reviewing precedent Monitor's Reports to determine content of report filed on comeback motions	1.80	\$ 630.00
07/12/15	M. S. Laugesen	Calls and emails with D. Weisz regarding positive variances in initial report; Review and prepare comments on amended draft report and forward same to D. Weisz and B. Wong; Further discussion with D. Weisz; Review amended draft First Report from D. Weisz and comments from R. Anderson, B. Smethurst, and E. Cobb; Review emails from E. Cobb and M. Arzoumanidis (counsel to RBC); Review emails between E. Cobb and H. Ouimet regarding Telus; Emails with D. Weisz and K. Kraft regarding amendments to Service List; Review email from R. Carr, and call with D. Weisz to discuss; Email from R. Carr, and consideration of issue raised by email from R. Carr in relation to funding from the Ontario Ministry of Health and LHINs; Call with E. Cobb and call with E. Cobb to R. Carr; Review email from D. Weisz and case law in context of dispute with Ministry of Health and LHINs; Arrange for service of First Report of Monitor to all necessary parties	2.30	1,322.50
08/12/15	M. S. Laugesen	Emails with E. Cobb and R. Carr regarding proposed conference call today; Prepare for and attend at conference call with E. Cobb, R. Carr, and E. Machado; Follow up call with E. Cobb; Review email from E. Cobb and emails from B. Smethurst, R. Anderson, and M. Halpin; Email to D. Weisz regarding his position on developments involving the Ministry of Attorney General	1.30	747.50
09/12/15	M. S. Laugesen	Review emails between R. Carr, E. Cobb, and M. Halpin regarding position advanced by Ministry of the Attorney General and requested reservation of rights to be brought to the attention of court; Review email from D. Weisz and review attached letter from C. Prophet on behalf of the Ontario Nurses Association; Prepare for and attend at hearing before Justice Penny; Review email from D. Weisz and amended correspondence from C. Prophet; Discussion following court with E. Cobb relating to KERP payments and challenge asserted by Ontario Nurses Association to same	2.20	1,265.00

December 15, 2015
Page 3

Client: 074961.00002
Invoice No.: 1103848

Date	Lawyer	Description	Hours	Amount
10/12/15	M. S. Laugesen	Review letter from counsel of Ontario Nurses Association and calls and emails with E. Cobb regarding same	0.30	172.50
11/12/15	M. S. Laugesen	Review email from E. Cobb and detailed comments on position being advanced by Ontario Nurses Association; Email from D. Weisz regarding Ontario Nurses Association position; Review email from R. Carr regarding instructions from Ministry Of Health and LHINs to proceed with motion to impress VON Ontario funds with a trust; Review emails between E. Cobb and R. Carr, and email from me to R. Carr regarding scheduling of 9:30 attendance to book time for litigation dispute between VON and Ministry Of Health and LHINs; Email with D. Weisz regarding attendance of scheduling hearing; Lengthy call with E. Cobb regarding ONA dispute and Ministry Of Health/LHINs dispute and VON's proposed strategy to address both; Further discussions with D. Weisz regarding ONA dispute and Ministry Of Health/LHINs disputes	1.40	805.00
Total Hours and Professional Services			9.30	\$ 4,942.50

Timekeeper	Title	Hours	Rate	Amount
D. Afroz	Associate	1.80	350.00	\$ 630.00
M. S. Laugesen	Partner	7.50	575.00	4,312.50

Other Charges		Amount
Printing Charges		\$ 27.50
Photocopy Charges		186.00
Total Other Charges		\$ 213.50

Disbursements		Amount
Courier Charges		\$ 121.73
Total Disbursements		121.73

GST/HST \$ 686.11
TOTAL DUE \$ 5,963.84

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: December 15, 2015
Invoice: 1103848
GST/HST Number: 119346757

Remittance Statement


Professional Services	\$	4,942.50
Other Charges		213.50
Disbursements		121.73
Total Due before GST/HST	\$	<u>5,277.73</u>
GST/HST	\$	686.11
TOTAL Due in CAD	\$	<u><u>5,963.84</u></u>

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AFFIDAVIT OF
ANNIE KWOK
SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 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: December 22, 2015
Invoice: 1105633
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	2,185.00
Total Due before GST/HST	\$	<u>2,185.00</u>
GST/HST	\$	284.05
TOTAL Due in CAD	\$	<u><u>2,469.05</u></u>

December 22, 2015
Page 2

Client: 074961.00002
Invoice No.: 1105633

Date	Lawyer	Description	Hours	Amount
14/12/15	M. S. Laugesen	Emails with P. Shea and E. Cobb regarding position of Ontario Nurses Association in light of pending motion brought by Ministry of Attorney General on behalf of the Ministry of Health and the LHINs; Attend at conference call with E. Cobb and P. Shea	0.40	\$ 230.00
15/12/15	M. S. Laugesen	Review email from E. Cobb and VON decision relating to responsibility at entity level for pension windup deficiency; Emails with E. Cobb; Review emails among E. Cobb, R. Carr, M. Halpin, R. Anderson, and K. Kraft relating to pending motion by Ministry of Attorney General; Emails with D. Weisz regarding position being advanced by Ontario Nurses Association	0.70	402.50
16/12/15	M. S. Laugesen	Prepare for and attend at 9:30 scheduling hearing before Mr. Justice Penny to schedule a pending motion to be brought by Ministry of the Attorney General on behalf of the Ministry of Health and LHINs; Discussion before and after hearing with E. Cobb, R. Carr, and J. Bellissimo	1.40	805.00
17/12/15	M. S. Laugesen	Call from D. Weisz to discuss disclaimer of Telus contracts; Review email from E. Cobb and draft litigation schedule for Ministry of the Attorney General motion; Emails with D. Weisz regarding proposed litigation schedule; Review email from E. Cobb and attached endorsement, and email from D. Weisz regarding same; Email to E. Cobb regarding acceleration of delivery of Ministry of the Attorney General motion record; Emails with D. Weisz regarding January 7 hearing date; Review email from E. Cobb and attached draft letter to VON, emails regarding same with D. Weisz, and respond to E. Cobb	1.20	690.00
18/12/15	M. S. Laugesen	Review email from E. Cobb and letter from E. Cobb to C. Prophet, forward same to D. Weisz	0.10	57.50
Total Hours and Professional Services			3.80	\$ 2,185.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	3.80	575.00	\$ 2,185.00
				GST/HST \$ 284.05
				TOTAL DUE \$ 2,469.05

COLLINS BARROW TORONTO LIMITED
SUITE 700
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Attention: **DANIEL WEISZ**
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Our File Number: 074961.00002

Date: December 22, 2015
Invoice: 1105633
GST/HST Number: 119346757

Remittance Statement

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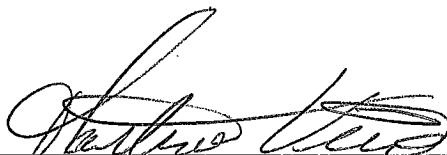
THIS IS EXHIBIT "F" REFERRED TO IN THE

AFFIDAVIT OF

ANNIE KWOK

SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
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Expires April 30, 2018.

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Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: December 31, 2015
Invoice: 1106725
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	3,105.00
Other Charges		20.50
Disbursements		50.00
Total Due before GST/HST	\$	<u>3,175.50</u>
GST/HST	\$	412.82
TOTAL Due in CAD	\$	<u><u>3,588.32</u></u>

December 31, 2015
Page 2

Client: 074961.00002
Invoice No.: 1106725

Date	Lawyer	Description	Hours	Amount
22/12/15	M. S. Laugesen	Review motion record from Ministry of Attorney General; Calls and emails with D. Weisz; Calls and emails with E. Cobb regarding motion record filed by Ministry of Attorney General	1.10	\$ 632.50
23/12/15	M. S. Laugesen	Email and call from D. Weisz regarding Telus disclaimer and bases upon which monitor must satisfy itself as to the acceptability of a proposed disclaimer under section 32 of the CCAA; Call from D. Weisz to discuss comments with respect to pending Ministry of the Attorney General motion on behalf of the CCAHs and LHINs; Call to E. Cobb	1.10	632.50
24/12/15	M. S. Laugesen	Review email from E. Cobb and letter from Gowlings regarding KERP and pension plan issues	0.10	57.50
28/12/15	M. S. Laugesen	Review email from R. Carr regarding pending motion and response to recent letter from E. Cobb regarding conference call and possible settlement	0.20	115.00
30/12/15	M. S. Laugesen	Review email from E. Cobb and draft Poirier affidavit; Emails with D. Weisz and M. Halpin regarding Poirier Affidavit; Further calls and emails with D. Weisz and emails with E. Cobb regarding Poirier Affidavit; Email from H. Chaiton regarding pending Ministry of Attorney General motion	2.20	1,265.00
31/12/15	M. S. Laugesen	Calls and emails with E. Cobb and D. Weisz regarding pending Ministry of Attorney General motion, service of materials by Ministry of Attorney General, suggested postponement of motion by H. Chaiton, notice to Service List regarding proper service of documentation and possible postponement of hearing at request of H. Chaiton	0.70	402.50
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

Other Charges		Amount
Printing Charges		\$ 20.00
Photocopy Charges		0.50
Total Other Charges		\$ 20.50

December 31, 2015
Page 3

Client: 074961.00002
Invoice No.: 1106725

Disbursements

Process Servers

	\$	50.00
Total Disbursements		<u>50.00</u>

GST/HST \$ 412.82

TOTAL DUE \$ 3,588.32

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: December 31, 2015
Invoice: 1106725
GST/HST Number: 119346757

Remittance Statement

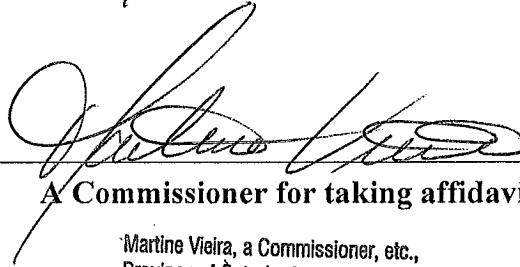
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Bank 003, Transit 00009, CAD Acct 172-581-1 or
USD Acct 400-553-4
ABA # 021000021
Swift Code # ROYCCAT2
Please include the invoice number on the wire
Email notification may be sent to:
bennettjoneseft@bennettjones.com

Remit by Credit Card (Visa or MasterCard):
Call an Accounts Receivable Specialist at
(403) 298-3137 or (403) 298-3164 with
your credit card number, validation code
and expiry date.

THIS IS EXHIBIT "G" REFERRED TO IN THE
AFFIDAVIT OF
ANNIE KWOK
SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 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: January 19, 2016
Invoice: 1111841
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	7,762.50
Other Charges		83.75
Disbursements		25.24
Total Due before GST/HST	\$	<u>7,871.49</u>
GST/HST	\$	1,023.30
TOTAL Due in CAD	\$	<u><u>8,894.79</u></u>

January 19, 2016
Page 2Client: 074961.00002
Invoice No.: 1111841

Date	Lawyer	Description	Hours	Amount
02/01/16	M. S. Laugesen	Emails with R. Carr, H. Chaiton and E. Cobb regarding adjournment of motion to be brought by Ministry of Attorney General on 7 January 2016	0.20	\$ 115.00
04/01/16	M. S. Laugesen	Numerous emails with R. Carr, E. Cobb, and D. Weisz regarding reschedule motion by Ministry of the Attorney General; Emails with K. Kraft, H. Chaiton, and J. Bellissimo regarding rescheduling of motion; Review email from E. Cobb and draft Factum; Review comments on draft Factum from D. Weisz; Prepare my comments on draft Factum, and forward same to E. Cobb; Attend at call with E. Cobb to discuss our comments on the draft Factum	1.40	805.00
06/01/16	M. S. Laugesen	Emails with R. Carr, K. Kraft, E. Cobb, D. Weisz, and H. Chaiton regarding rescheduling of Ministry of the Attorney General motion previously scheduled 6 January 2016; Calls with E. Cobb regarding rescheduling, timing of return of motion to coincide with application for stay extension at end of February	0.60	345.00
07/01/16	M. S. Laugesen	Emails, calls, and conference calls with R. Carr and E. Cobb regarding adjournment of motion and need on the part of R. Carr to attend at court to speak to adjournment; Emails with R. Carr regarding result of attendance before Justice Penny; Calls and emails with D. Weisz regarding rescheduling of Ministry of the Attorney General motion and his available dates; Review email from R. Carr, and attached Commercial List request form, and email to R. Carr regarding amendments to same to permit execution on behalf of monitor and receiver; Further email with E. Cobb	0.60	345.00

January 19, 2016
Page 3Client: 074961.00002
Invoice No.: 1111841

Date	Lawyer	Description	Hours	Amount
08/01/16	M. S. Laugesen	Email from R. Carr regarding rescheduled date for his motion; Review email from D. Weisz and questions relating to use of monetary retainer held by receiver and monitor; Call from D. Weisz; Review email from E. Cobb and amended Factum; Review emails and documentation relating to pension issue and matters raised by Ontario Nurses Association in that regard; Review email from D. Weisz and ComPsych invoices; Review court order to determine whether ComPsych invoices can be paid under para. 6(a); Further call from D. Weisz; Call with D. Weisz regarding pension issues, monetary retainer issues, ComPsych issues, timing of Ministry of the Attorney General motion, and discussion regarding revised Factum; Call with E. Cobb regarding revised Factum; Email to D. Weisz regarding revised Factum	2.30	1,322.50
10/01/16	M. S. Laugesen	Emails with R. Carr regarding rescheduled motion and need to advise parties on Service List of new timetable for same	0.10	57.50
11/01/16	M. S. Laugesen	Emails with R. Carr and E. Cobb regarding pending motion and schedule for exchange of materials; Review email from D. Weisz and R. Anderson relating to progress achieved in restructuring, and email to D. Weisz regarding same	0.40	230.00
12/01/16	M. S. Laugesen	Emails with R. Carr, E. Cobb, and D. Weisz with respect to Ministry of Attorney General motion; Begin review of revised Affidavit from R. Carr and call from D. Weisz regarding same; Review email from D. Weisz regarding proposed changes to quantum of management fees and D. Weisz's discussions with VON Canada management regarding same; Review motion materials filed by VON and Ministry of the Attorney General and revised Factum	1.10	632.50
13/01/16	M. S. Laugesen	Review email and revised Factum from E. Cobb; Lengthy call with D. Weisz regarding pension payments for VON East and VON West; Lengthy call with E. Cobb to discuss supplementary Affidavit in support of Ministry of the Attorney General motion in relation to LHINs; Follow up call with D. Weisz; Review further email from D. Weisz and B. Wong relating to pension payments for VON East and VON West	1.60	920.00

January 19, 2016
Page 4

Client: 074961.00002
Invoice No.: 1111841

Date	Lawyer	Description	Hours	Amount
14/01/16	M. S. Laugesen	Consider potential issues raised in email exchange between D. Weisz, B. Wong, and B. Smethurst relating to available cash in VON East and VON West and possible utilization of such funds to reimburse VON Canada for pension obligations paid on behalf of VON East and VON West employees, and management fees incurred in support of VON East and VON West; Review cash flow statements as filed regarding VON East and VON West; Emails with E. Cobb and R. Carr regarding pending motion; Calls and emails with E. Cobb regarding conference call with R. Carr and others to narrow issues or settle the dispute	1.40	805.00
15/01/16	M. S. Laugesen	Emails with E. Cobb, R. Carr, and D. Weisz regarding conference call with R. Carr; Review Book of Authorities of R. Carr; Review Factum filed by R. Carr; Review Book of Authorities filed by R. Carr; Consider issues raised with respect to ongoing review requested by R. Carr in his Factum and implications from Monitor; Emails and discussions with D. Weisz and E. Cobb relating to request from Monitor oversight by R. Carr relating to overhead expenses paid to VON Canada by VON Ontario; Prepare for and attend at conference call with E. Cobb, R. Anderson, D. Weisz; Prepare for and attend at conference call with R. Carr, E. Cobb, R. Anderson, K. Kraft, L. Ellis, J. Bellissimo, and D. Weisz; Follow up conference call with E. Cobb and D. Weisz in effort to settle language for possible settlement with R. Carr to obviate need for motion next Tuesday	2.30	1,322.50
15/01/16	G. H. Finlayson	Discuss procedural point with M. Laugesen regarding motion impacting Monitor	0.20	115.00
17/01/16	M. S. Laugesen	Emails and review of multiple versions of revised language to address Ministry of Health/LHINs motion by addressing payments being made by VON Ontario up to VON Canada; Emails with D. Weisz, E. Cobb, and R. Anderson; Review revised Factum from E. Cobb	1.30	747.50
Total Hours and Professional Services			13.50	\$ 7,762.50

Timekeeper	Title	Hours	Rate	Amount
G. H. Finlayson	Partner	0.20	575.00	\$ 115.00
M. S. Laugesen	Partner	13.30	575.00	7,647.50

Other Charges

Printing Charges		\$	83.75
Total Other Charges		\$	<u>83.75</u>

Disbursements

Courier Charges		\$	25.24
Total Disbursements			<u>25.24</u>

GST/HST \$ 1,023.30

TOTAL DUE \$ 8,894.79

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: January 19, 2016
Invoice: 1111841
GST/HST Number: 119346757

Remittance Statement

Professional Services	\$	7,762.50
Other Charges		83.75
Disbursements		25.24
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GST/HST	\$	1,023.30
TOTAL Due in CAD	\$	<u><u>8,894.79</u></u>

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Email notification may be sent to:
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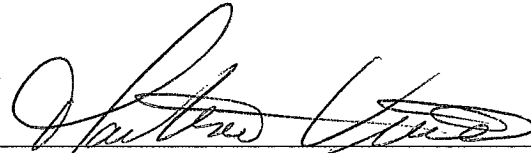
THIS IS EXHIBIT "H" REFERRED TO IN THE

AFFIDAVIT OF

ANNIE KWOK

SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 2018.

COLLINS BARROW TORONTO LIMITED
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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: January 27, 2016
Invoice: 1112176
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	6,612.50
Other Charges		115.50
Total Due before GST/HST	\$	<u>6,728.00</u>
GST/HST	\$	874.65
TOTAL Due in CAD	\$	<u><u>7,602.65</u></u>

January 27, 2016
Page 2Client: 074961.00002
Invoice No.: 1112176

Date	Lawyer	Description	Hours	Amount
18/01/16	M. S. Laugesen	Review proposed amended language to insert into court order in effort to resolve dispute with Ministry of the Attorney General; Emails with D. Weisz, R. Anderson, and E. Cobb regarding amended language for court order in an effort to resolve dispute; Review amended Factum and new language to address Two Feathers case; Email to E. Cobb regarding amended Factum; Emails with E. Cobb and R. Carr regarding settlement language; Review email from R. Carr and amended Factum from Ministry of the Attorney General; Email from R. Carr regarding efforts to obtain instructions on settlement language; Review Book of Authorities from R. Carr; Review Book of Authorities from E. Cobb; Email to R. Carr and E. Cobb in final effort to resolve dispute; Email from R. Carr; Email from E. Cobb; Call from E. Cobb to discuss court attendance tomorrow	3.80	\$ 2,185.00
19/01/16	M. S. Laugesen	Prepare submissions for attendance at court before Justice Penny today; Review emails from D. Weisz, and R. Anderson regarding status of restructuring steps taken since inception of proceedings; Prepare for and attend at hearing before Justice Penny, including discussions prior to and after attendance with E. Cobb, R. Anderson, D. Weisz, K. Kraft, J. Bellissimo, and H. Chaiton; Emails with D. Weisz regarding payment of outstanding account from Perley-Robertson; Review email and amended and restated Order and Endorsement; Emails with D. Weisz regarding Amended and Restated Order and Endorsement, and email to E. Cobb regarding same; Review further correspondence between E. Cobb and R. Carr regarding Endorsement and Second Amended and Restated Order	3.40	1,955.00
20/01/16	M. S. Laugesen	Review revised version of Second Amended and Restated Initial Order and revised Endorsement; Emails with D. Weisz and call with E. Cobb	0.30	172.50

Date	Lawyer	Description	Hours	Amount
21/01/16	M. S. Laugesen	Emails with E. Cobb, D. Weisz, and B. Wong regarding Service List; Calls with D. Weisz regarding status of VON's efforts to resolve KERP issues, and request from CRO to begin making KERP payments; Review of emails regarding status of resolution of Ontario Nurses Association's concerns regarding planned KERP payments; Calls and emails with D. Weisz to review emails between D. Weisz and R. Anderson	0.90	517.50
21/01/16	M. P. Matos	Conference call with M. Laugesen to discuss Victorian Order of Nurses CCAA Proceedings	0.40	230.00
22/01/16	M. S. Laugesen	Call from R. Anderson; Call with E. Cobb; Prepare email to D. Weisz regarding KERP issues based on discussions with R. Anderson and E. Cobb; Prepare email to D. Weisz regarding pending issues based on calls and emails with R. Anderson and E. Cobb; Email to M. Matos regarding pension issues	1.20	690.00
23/01/16	M. P. Matos	Review of Victorian Order of Nurses CCAA proceedings documentation; Review of regulator's (FSCO's) VON Pension Plan information on FSCO website	1.50	862.50
Total Hours and Professional Services			11.50	\$ 6,612.50

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	9.60	575.00	\$ 5,520.00
M. P. Matos	Counsel	1.90	575.00	1,092.50

Other Charges		Amount
Printing Charges		\$ 114.50
Photocopy Charges		1.00
Total Other Charges		\$ 115.50

GST/HST \$ 874.65
TOTAL DUE \$ 7,602.65

COLLINS BARROW TORONTO LIMITED
SUITE 700
11 KING STREET WEST
TORONTO, ON M5H 4C7

Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

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FOR CANADA
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Remittance Statement

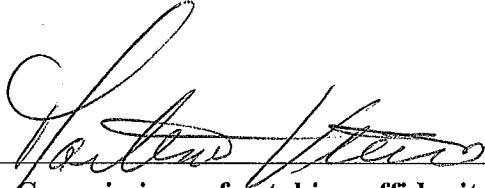
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TOTAL Due in CAD	\$	<u>7,602.65</u>

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SWORN

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Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: February 2, 2016
Invoice: 1112336
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	575.00
Disbursements		16.96
Total Due before GST/HST	\$	<u>591.96</u>
GST/HST	\$	76.95
TOTAL Due in CAD	\$	<u><u>668.91</u></u>

February 2, 2016
Page 2

Client: 074961.00002
Invoice No.: 1112336

Date	Lawyer	Description	Hours	Amount
25/01/16	M. S. Laugesen	Review email from E. Cobb to P. Shea regarding KERP arrangements and position of Ontario Nurses Association; Further email from E. Cobb; Emails with D. Weisz regarding KERP matters	0.40	\$ 230.00
27/01/16	M. S. Laugesen	Emails with D. Weisz and E. Cobb regarding KERP and the position being advanced by the Ontario Nurses Association; Consideration of issues relating to planned treatment of pension plan	0.40	230.00
29/01/16	M. S. Laugesen	Review email from D. Weisz regarding latest discussions with R. Anderson; Consider various issues raised and responding email from D. Weisz	0.20	115.00
Total Hours and Professional Services			1.00	\$ 575.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	1.00	575.00	\$ 575.00
Disbursements				
Postage / Registered Mail				\$ 16.96
Total Disbursements				16.96

GST/HST \$ 76.95
TOTAL DUE \$ 668.91

COLLINS BARROW TORONTO LIMITED
SUITE 700
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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: February 2, 2016
Invoice: 1112336
GST/HST Number: 119346757

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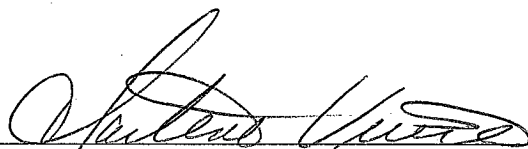
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SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
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Expires April 30, 2018.

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Attention: **DANIEL WEISZ**
SENIOR VICE PRESIDENT

Re: CCAA PROCEEDINGS FOR VICTORIAN ORDER OF NURSES
FOR CANADA
Our File Number: 074961.00002

Date: February 10, 2016
Invoice: 1113319
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	1,150.00
Total Due before GST/HST	\$	<u>1,150.00</u>
GST/HST	\$	149.50
TOTAL Due in CAD	\$	<u><u>1,299.50</u></u>

February 10, 2016
Page 2

Client: 074961.00002
Invoice No.: 1113319

Date	Lawyer	Description	Hours	Amount
01/02/16	M. S. Laugesen	Call with E. Cobb regarding status of dealings with the Ontario Nurses Association with respect to its concerns about first payment of the KERP in mid-February, planned treatment of employees and former employees of VON East and VON West under the existing pension plan, and other outstanding issues; Consider issues and discuss proposed treatments of pension matters, including pension wind-up with M. Matos; Call from D. Weisz to obtain information on his understanding of proposed treatment of pension plan based on his discussions with R. Anderson	1.40	\$ 805.00
02/02/16	M. S. Laugesen	Call from S. Finlay with respect to VON Edmonton Foundation; Emails with R. Anderson and D. Weisz	0.30	172.50
05/02/16	M. S. Laugesen	Emails with A. Schmitt regarding scheduling of 9:30; Calls and emails with D. Weisz regarding monitor's report in support of extension at the end of February, and timing for preparation of same following receipt of materials from VON entities	0.30	172.50
Total Hours and Professional Services			2.00	\$ 1,150.00

Timekeeper	Title	Hours	Rate	Amount
M. S. Laugesen	Partner	2.00	575.00	\$ 1,150.00
				GST/HST \$ 149.50
TOTAL DUE				\$ <u>1,299.50</u>

COLLINS BARROW TORONTO LIMITED
SUITE 700
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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: February 10, 2016
Invoice: 1113319
GST/HST Number: 119346757

Remittance Statement


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Total Due before GST/HST	\$	<u>1,150.00</u>
GST/HST	\$	149.50
TOTAL Due in CAD	\$	<u><u>1,299.50</u></u>

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THIS IS EXHIBIT "K" REFERRED TO IN THE
AFFIDAVIT OF
ANNIE KWOK
SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 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: February 17, 2016
Invoice: 1113960
GST/HST Number: 119346757

PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:

Professional Services	\$	10,871.50
Other Charges		149.00
Total Due before GST/HST	\$	<u>11,020.50</u>
GST/HST	\$	1,432.67
TOTAL Due in CAD	\$	<u><u>12,453.17</u></u>

Date	Lawyer	Description	Hours	Amount
09/02/16	D. Afroz	Reviewing Claims Procedure Order to provide comments regarding Monitor's role	1.00	\$ 405.00
09/02/16	M. S. Laugesen	Review email from E. Cobb; Review draft Affidavit to be in support of stay extension; Review draft Claims Procedure Order; Meet with D. Afroz to instruct him on review of Claims Procedure Order documentation; Email to M. Matos regarding reference in motion materials to treatment of pension plans; Emails with D. Weisz regarding payment of certain pre-filing accounts; Email to D. Weisz regarding Claims Procedure Order, Affidavit, treatment of pension plans, stay extension, and other outstanding matters	2.50	1,437.50
10/02/16	M. S. Laugesen	Review emails from E. Cobb and draft affidavit of J. Poirier and draft Claims Procedure Order; Instruct D. Afroz on review of draft Claims Procedure Order; Detailed review of and preparation of comments on draft Affidavit of J. Poirier and, following discussion with D. Afroz and review of his comments, prepare markup of draft Claims Procedure Order; Emails with E. Cobb regarding approvals of actions, activities, and conduct of Monitor and approval of fees of Monitor and its counsel; Instruct D. Afroz on preparation of motion materials for actions, activities, and conduct of Monitor and fees of Monitor and its counsel; Email and discussion with D. Weisz regarding motions for approval; Emails with D. Weisz to set up conference call to discuss his comments and ours on draft Affidavit of J. Poirier and draft Claims Procedure Order	2.10	1,207.50
10/02/16	D. Afroz	Reviewing draft Claims Procedure Orders in VON proceedings	2.70	1,093.50
11/02/16	D. Afroz	Drafting Fee Affidavit, Notice of Motion and Order in connection with Fee Approval Motion for CCAA proceedings; Reviewing Cinram proceedings regarding treatment of WEPPA claims; Drafting summary of findings for M. Laugesen	4.50	1,822.50

February 17, 2016
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Client: 074961.00002
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Date	Lawyer	Description	Hours	Amount
11/02/16	M. S. Laugesen	Prepare for and attend at lengthy conference call with D. Weisz and B. Wong to discuss comments on draft Affidavit of J. Poirier and draft Claims Procedure Order; Emails with D. Weisz and emails with E. Cobb; Discussion with D. Afroz regarding interplay between employees with WEPPA claims and claims procedure provided for under draft Claims Procedure Order; Discussion with D. Weisz regarding motion to seek approval of actions, activities, and fees of monitor, and fees of Monitor's counsel	2.60	1,495.00
11/02/16	M. P. Matos	Review of pension information in Affidavit of J. Poirier sworn November 24, 2015; Review of VON Tribunal Orders	1.30	747.50
12/02/16	M. S. Laugesen	Emails with D. Weisz; Attend at 9:30 appointment before Justice Penny to schedule court attendance; Email to D. Weisz; Prepare consolidated markup of Poirier Affidavit and Claims Procedure Order combining comments from D. Weisz, B. Wong, D. Afroz, and myself; Email with E. Cobb regarding certain matters in draft Affidavit and draft Claims Procedure Order; Further email with final comments on Poirier Affidavit and Claims Procedure Order	2.80	1,610.00
12/02/16	D. Afroz	Analyzing administration of WEPPA claims in Ciram receivership and our proposed treatment of WEPP claims	1.00	405.00
13/02/16	D. Afroz	Drafting Affidavits for CCAA fee approval motion; Reviewing invoice details in respect of CCAA proceedings; Drafting motion materials (Order, Notice of Motion) for each of CCAA proceedings	1.60	648.00
Total Hours and Professional Services			22.10	\$ 10,871.50

Timekeeper	Title	Hours	Rate	Amount
D. Afroz	Associate	10.80	405.00	\$ 4,374.00
M. S. Laugesen	Partner	10.00	575.00	5,750.00
M. P. Matos	Counsel	1.30	575.00	747.50

Other Charges		Amount
Printing Charges		\$ 80.75
Photocopy Charges		68.25
Total Other Charges		\$ 149.00

**Bennett
Jones**

February 17, 2016
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Client: 074961.00002
Invoice No.: 1113960

GST/HST \$ 1,432.67

TOTAL DUE \$ 12,453.17

**Bennett
Jones**

COLLINS BARROW TORONTO LIMITED
SUITE 700
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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

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Remittance Statement

Professional Services	\$	10,871.50
Other Charges		149.00
Total Due before GST/HST	\$	<u>11,020.50</u>
GST/HST	\$	1,432.67
TOTAL Due in CAD	\$	<u><u>12,453.17</u></u>


Remit by Wire Transfer to:
Royal Bank of Canada
339 - 8th Avenue SW, Calgary, AB Canada T2P 1C4
Bank 003, Translt 00009, CAD Acct 172-581-1 or
USD Acct 400-553-4
ABA # 021000021
Swift Code # ROYCCAT2
Please include the Invoice number on the wire
Email notification may be sent to:
bennettjonesft@bennettjones.com

Remit by Credit Card (Visa or MasterCard):
Call an Accounts Receivable Specialist at
(403) 298-3137 or (403) 298-3164 with
your credit card number, validation code
and expiry date.

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.

THIS IS EXHIBIT "L" REFERRED TO IN THE
AFFIDAVIT OF
ANNIE KWOK
SWORN

THE 18th DAY OF FEBRUARY, 2016



A Commissioner for taking affidavits, etc.

Martine Vieira, a Commissioner, etc.,
Province of Ontario, for Bennett Jones LLP,
Barristers and Solicitors.
Expires April 30, 2018.

Lawyers	Call to Bar	Hourly Rate	Total Time	Value (excluding HST)
Mark S. Laugesen	1992	\$575	114.8	\$66,010.00
C. Cunningham	2001	\$575	0.5	\$287.50
S. Zweig	2009	\$555	0.3	166.50
Gavin Finlayson	2001	\$575	0.20	\$115.00
Mariette Matos	1983	\$575	3.20	\$1,840.00
Danish Afroz	2014	\$575	12.6	5,004.00
Jaime Mor	Articling Student	\$220	19.3	\$4,246.00
D. Simpson	Law Clerk	\$215	0.2	\$43.00

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

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)**

SECOND REPORT OF THE MONITOR

COLLINS BARROW TORONTO LIMITED
11 King St. W., Suite 700, Box 27,
Toronto, Ontario M5H 4C7

Daniel Weisz
Tel: 416-646-8778
Fax: 416-480-2646
Email: dweisz@collinsbarrow.com

In its capacity as the Court-appointed Receiver of
Victorian Order of Nurses for Canada,
Victorian Order of Nurses for Canada – Eastern Region, and
Victorian Order of Nurses for Canada – Western Region

Tab 3

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

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

THE HONOURABLE MR.)	WEDNESDAY, THE 24TH
)	
JUSTICE PENNY)	DAY OF FEBRUARY, 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 FOR
NURSES FOR CANADA – EASTERN REGION, AND VICTORIAN ORDER OF
NURSES FOR CANADA – WESTERN REGION**

**ORDER
(Fees and Activity Approval)**

THIS MOTION, made by Collins Barrow Toronto Limited ("**CBTL**"), in its capacity as Court-appointed Monitor (in such capacity, 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**"), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, for an Order:

1. approving the Pre-Filing Report of the Proposed Monitor dated November 25, 2015, the First Report of the Monitor dated December 7, 2015 and the Second Report of the Monitor (the "**Second Report**") dated February 18, 2016 (collectively, the "**Reports**");
2. approving the actions, conduct and activities of the Monitor as described in the Reports;
3. approving the fees and disbursements of the Monitor, as set out in the affidavit of Daniel Weisz sworn February 18, 2016 (the "**Weisz Affidavit**"); and

4. approving the fees and disbursements of Bennett Jones LLP ("**Bennett Jones**"), in its capacity as counsel to the Monitor, as set out in the affidavit of Annie Kwok sworn February 18, 2016 (the "**Kwok Affidavit**"),

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

ON READING the Reports, the Weisz Affidavit and the Kwok Affidavit, and on hearing the submissions of counsel for the Monitor and those of other parties present, no one appearing for any other person on the service list, although properly served as appears from the affidavit of
• sworn •, filed:

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
 2. **THIS COURT ORDERS** that the Reports, and the actions, conduct and activities of the Monitor as described in the Reports, be and they are hereby approved.
 3. **THIS COURT ORDERS** that the fees and disbursements of CBTL, in its capacity as the Monitor, as described in the Weisz Affidavit, be and they are hereby approved.
 4. **THIS COURT ORDERS** that the fees and disbursements of Bennett Jones, in its capacity as counsel to the Monitor, as set out in the Kwok Affidavit, be and they are hereby approved.
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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)**

**ORDER
(Fees and Activity Approval)**

BENNETT JONES LLP
3400 One First Canadian Place
Toronto, ON M5X 1A4
Fax: 416.863.1716

Mark S. Laugesen
(LSUC#: 32937W)
Tel: 416.777.4802

Counsel to the Monitor

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)**

**MOTION RECORD
(Returnable February 24, 2016)**

BENNETT JONES LLP
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Toronto, ON M5X 1A4
Fax: 416.863.1716

Mark S. Laugesen
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Tel: 416.777.4802

Counsel to the Monitor