

**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**

**SECOND REPORT OF THE 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**

**May 25, 2016**

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## I. INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated November 25, 2015 (the "**Appointment Order**"), Collins Barrow Toronto Limited ("**CBTL**") was appointed receiver (the "**Receiver**"), without security, of all of the goodwill and intellectual property 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**") acquired for, or used in relation to a business carried on by the Applicants, including all proceeds thereof (the "**Receivership Property**") and of no other property of the Applicants. A copy of the Appointment Order is attached hereto as Appendix "**A**".
2. Pursuant to the Appointment Order, the Appointment Order and all of its provisions were effective as of 12:01p.m. Eastern Standard/Daylight Time on November 27, 2015.
3. The Appointment Order authorized the Receiver to:
  - (a) exercise control over the Receivership Property, subject to Paragraph 5 of the Appointment Order which states that "the Receiver shall have no obligation or authority to take steps to take possession of, dispose of or realize upon any of the Receivership Property";
  - (b) exercise its statutory obligations under the *Wage Earner Protection Program Act (Canada)* ("**WEPP**");

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- (c) take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations; and
- (d) engage counsel to assist with the exercise of the Receiver's powers conferred by the Appointment Order.
4. On December 9, 2015, the Applicants sought and obtained from the Court a First Amended and Restated Order (Appointing Receiver) (the "**Amended Appointment Order**") which provided for the Receiver's Charge to rank (i) subordinate to the charges referred to in the Amended and Restated Initial Order (the "**Initial Order**") made in the Applicants' proceedings pursuant to the *Companies' Creditors Arrangement Act (Canada)* ("**CCAA**") and (ii) in priority to all other Encumbrances as defined in the Initial Order. A copy of the Amended Appointment Order is attached hereto as Appendix "**B**".
5. On February 18, 2016, the Receiver issued its first report to the Court (the "**First Report**") for the purpose of providing information on the Receiver's activities since the issuance of the Appointment Order and seeking an Order approving the Receiver's actions, conduct and activities to February 16, 2016 and the fees and disbursements of the Receiver and counsel to the Receiver, Bennett Jones LLP, to February 14, 2016 and February 13, 2016, respectively. A copy of the First Report, without appendices, is attached as Appendix "**C**".
6. On February 24, 2016, the Court issued an order approving (i) the First Report and the actions, conduct and activities of the Receiver described therein and (ii) the fees of the Receiver and counsel to the Receiver for the period requested

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(the "**February 24 Order**"). A copy of the February 24 Order is attached as Appendix "**D**".

**i. Purpose of Report**

7. The purpose of this second report of the Receiver (the "**Second Report**") is to:
- (a) report to the Court on the activities of the Receiver since the date of the First Report to May 25, 2016;
  - (b) seek the Court's approval of the Second Report and the Receiver's conduct and activities described herein;
  - (c) seek an Order approving the fees and disbursements of the Receiver and counsel to the Receiver, Bennett Jones LLP, to May 22, 2016 and May 13, 2016, respectively plus an amount estimated to not exceed \$7,500 inclusive of fees and disbursements of the Receiver's counsel to complete any remaining duties and the administration of the receivership; and
  - (d) seek an Order discharging CBTL from the powers, duties and obligations attendant to its appointment as Receiver.

**ii. Terms of Reference**

8. In preparing this Second Report and making the comments herein, the Receiver has relied upon unaudited financial information, books and records and financial information prepared by the Applicants, discussions with management of the Applicants, affidavits sworn in connection with these proceedings and the Applicants' proceedings pursuant to the CCAA, discussions with the Chief Restructuring Officer of VON Canada and information provided by third parties including but not limited to Service Canada (collectively, the "**Information**").

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

9. Unless otherwise stated, all dollar amounts contained in this Second Report are expressed in Canadian dollars.
10. The Appointment Order together with related Court documents have been posted on the Receiver’s website, which can be found at <http://www.collinsbarrow.com/en/cbn/restructuring-and-recovery-engagements/v-o-n>.

The Receiver 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**

11. 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;

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(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**").

12. VON Canada, VON East, VON West, VON Ontario and VON Nova Scotia are referred to herein, collectively, as the "**VON Group**". As at the date of the Appointment Order, the VON Group provided 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 were the regional operating entities responsible for the actual delivery of programs. As at the date of the Second Report, VON East and VON West no longer carry on any active operations.

### **III. APPOINTMENT OF THE RECEIVER**

13. On November 25, 2015, the Applicants commenced proceedings under the CCAA and, on that date, the Court issued an Initial Order pursuant to the CCAA in which CBTL was appointed as monitor of the Applicants in the CCAA proceedings (the "**Monitor**").
14. Concurrent with the CCAA proceedings, the Applicants sought and obtained the Appointment Order to commence receivership proceedings, primarily in order to allow for the orderly wind down of VON East and VON West and to enable terminated employees of the Applicants to seek access to the WEPP. On December 9, 2015, the Court issued the Amended Appointment Order.

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15. Related Court documents in respect of the CCAA proceedings have been posted on the website set up by the Monitor/Receiver.

#### **IV. WAGE EARNER PROTECTION PROGRAM (“WEPP”) CLAIMS**

16. The First Report set out the activities of the Receiver to administer its responsibilities pursuant to WEPP including communicating with former employees of the Applicants. As at the date of the First Report, approximately 65% of the eligible former employees had completed and returned to the Receiver the required paperwork that would allow those employees’ WEPP claims to be processed by Service Canada.
17. On February 23, 2016, Service Canada advised the Receiver that it would reject any WEPP applications received as of March 18, 2016 if the employee had not filed a proof of claim with the Receiver by that date.
18. On February 25, 2016, the Receiver posted on its webpage a letter to the former employees advising them of the March 18, 2016 deadline set by Service Canada for WEPP applications to be processed.
19. On March 9, 2016, the Receiver sent a letter to the twenty-nine eligible former employees who had not yet filed a proof of claim with the Receiver to advise them of the March 18, 2016 deadline set by Service Canada for applications to be processed.
20. Since the date of the First Report, an additional 43 former employees have completed and returned to the Receiver the required paperwork that would allow those employees’ WEPP claims to be processed by Service Canada. Accordingly, as of the date of the Second Report, 95% of the eligible former



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employees have completed and returned to the Receiver the required paperwork for their WEPP claims to be processed by Service Canada; while 5%, or eight employees, have not.

21. Notwithstanding the March 18<sup>th</sup> deadline Service Canada set, Service Canada has advised the Receiver that there is not a date after which it will not accept an application from a former employee provided that the applicant provides a reason for the late submission and the Receiver files the requisite paperwork on the employee's behalf.

#### **V. GOODWILL AND INTELLECTUAL PROPERTY**

22. As noted in the First Report, the Receiver made enquiries of the Applicants and obtained from the Applicants a list of the trademarks owned by the Applicants as well as a list of the trademark license agreements between VON Canada as licensor and numerous other entities operating under the name "Victorian Order of Nurses".
23. In accordance with the provisions of the Appointment Order, the Receiver has not taken steps to take possession of, dispose of or realize upon any of the Receivership Property.

#### **VI. STATUTORY NOTICES**

24. Pursuant to paragraph 6 of the Appointment Order, the Receiver was relieved from compliance with the provisions of Sections 245(1), 245(2) and 246 of the *Bankruptcy and Insolvency Act (Canada)* the ("**BIA**"), provided that the Receiver provided notice of its appointment to the Superintendent of Bankruptcy in the prescribed form and paid the prescribed fee.

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25. As set out in the First Report, the Receiver provided the Notice and Statement of Receiver for each of the Applicants and paid the prescribed fee.
  26. In view of Paragraph 6 of the Appointment Order, the Receiver will not be filing its final report pursuant to Section 246(3) of the BIA.

## **VII. RECEIVER'S DISCHARGE**

27. As the Receiver's administration of this estate is complete, the Receiver is presently seeking an order discharging CBTL from the powers, duties and obligations attendant to its appointment as Receiver.
28. As noted above, Service Canada has informed the Receiver that it will continue to accept an application(s) from a former employee(s) who have not to date made an application to access the benefits afforded by the WEPP. Accordingly, the Receiver proposes that the Discharge Order provide that the Receiver remain receiver for the performance of such incidental duties as may be required to fulfill its statutory obligations under the WEPP for the eight former employees of the Applicants who have not yet applied for payment under the WEPP, or otherwise.
29. A copy of the proposed Discharge Order, is attached hereto as Appendix "E".

## **VIII. PROFESSIONAL FEES**

30. For the period February 15, 2016 to May 22, 2016, the Receiver's accounts total \$22,826.00 consisting of \$20,200.00 in fees plus HST of \$2,626.00 (the "**Receiver's Accounts**"). Copies of the Receiver's Accounts, together with a summary of the accounts, the total billable hours charged per the accounts, and

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the average hourly rate charged per the accounts, is set out in the Affidavit of Daniel Weisz sworn May 25, 2016 that is attached hereto as Appendix "F".

31. The accounts of the Receiver's counsel, Bennett Jones LLP, for the period February 14, 2016 to May 13, 2016 total \$7,230.25 in fees, \$2,708.00 in disbursements and \$1,275.47 in HST for a total of \$11,213.72 (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 May 25, 2016, is attached hereto as Appendix "G".
32. The Receiver requests that the Discharge Order provide that any further fees that it and Bennett Jones LLP incurs since May 22, 2016 and May 13, 2016, respectively, relating to the receiverships of the Applicants, be paid by VON Canada pursuant to the CCAA proceedings of the Applicants.

## **IX. CONCLUSION**

33. The Receiver respectfully requests that the Court grant an Order which provides for the following:
- (a) approving of the Receiver's Second Report and the conduct and activities of the Receiver since the date of the First Report to May 25, 2016;
  - (b) approving the fees and disbursements of the Receiver and of Bennett Jones LLP to May 22, 2016 and May 13, 2016, respectively, plus an amount estimated to not exceed \$7,500 inclusive of fees and disbursements of the Receiver's counsel to complete any remaining duties and the administration of the receivership; and

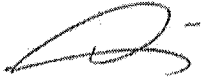
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(c) terminating these proceedings and discharging CBTL from the powers, duties and obligations attendant to its appointment as Receiver.

All of which is respectfully submitted to this Court as of this 25<sup>th</sup> day of May, 2016.

**COLLINS BARROW TORONTO LIMITED**

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  
and not in its personal capacity



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

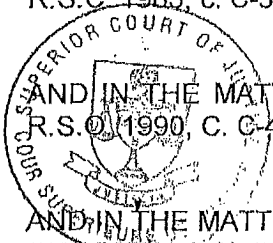
# **APPENDIX "A"**

Court File No W15/1192 0000

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

THE HONOURABLE MR. ) WEDNESDAY, THE 25TH DAY  
)  
JUSTICE PENNY ) 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

ORDER  
(Appointing Receiver)

THIS MOTION made by the Applicants for an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Collins Barrow Toronto Limited as receiver (in such capacity, the "Receiver") without security, of all of the goodwill and intellectual property 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 "Applicants") acquired for, or used in relation to a business carried on by the Applicants, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Jo-Anne Poirier sworn November 24, 2015 and the Exhibits thereto and on hearing the submissions of counsel for the Applicants, Collins Barrow

Toronto Limited (as the proposed Receiver), the Board of Directors of the Applicants and The 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 Receiver,

### **SERVICE**

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

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 101 of the CJA, Collins Barrow Toronto Limited is hereby appointed 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 (the "Receivership Property"), and of no other property of the Applicants.

3. THIS COURT DECLARES that the Receiver is a receiver within the meaning of Section 243(2)(b) of the *Bankruptcy and Insolvency Act* (Canada) (the "BIA").

### **RECEIVER'S POWERS**

4. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Receivership Property and the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) subject to Paragraph 5 of this order, to exercise control over the Receivership Property;
- (b) to exercise its statutory obligations under the *Wage Earner Protection Program Act* (Canada);
- (c) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations; and

- (d) to engage counsel to assist with the exercise of the Receiver's powers conferred by this Order.

5. THIS COURT ORDERS that the Receiver shall have no obligation or authority to take steps to take possession of, dispose of or realize upon any of the Receivership Property.

6. THIS COURT ORDERS that the Receiver be and is hereby relieved from compliance with the provision of Sections 245(1), 245(2) and 246 of the BIA; provided that the Receiver shall provide notice of its appointment in the prescribed form and manner to the Superintendent of Bankruptcy, accompanied by the prescribed fee.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

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

8. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the Receivership Property, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 8 or in paragraph 9 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to applicable laws prohibiting such disclosure.

9. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver as the Receiver in its discretion deems expedient, and shall



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

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

10. THIS COURT ORDERS that the stay of proceedings in effect in accordance with paragraphs 14 and 17 of the Initial Order under the *Companies' Creditors Arrangement Act* (Canada) granted in these proceedings on the date hereof, as may be amended from time to time (the "Initial Order") shall apply *mutatis mutandis* to any Proceedings (as defined in the Initial Order) or any right or remedy against or in respect of the Receiver and the Receivership Property and nothing herein shall derogate from the stay of proceedings in effect pursuant to the Initial Order, except to the extent necessary to give effect to the appointment of the Receiver.

#### **EMPLOYEES**

11. THIS COURT ORDERS that all employees of the Applicants shall remain the employees of the Applicants until such time as the Applicants may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities or obligations, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

12. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Receivership Property or any of the Applicants' other assets, property or undertaking, including (without limitation) property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination

including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation.

#### **POSSESSION OF RECEIVERSHIP PROPERTY**

13. The Receiver shall take no part whatsoever in the management or the supervision of the management of the Business (as defined in the Initial Order) and the Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in possession of or be deemed to have taken any steps to dispose of any of the Receivership Property, or of any other assets, property or undertaking of the Applicants, including (without limitation) within the meaning of any Environmental Legislation, unless it is actually in possession.

#### **LIMITATION ON THE RECEIVER'S LIABILITY**

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

#### **RECEIVER'S ACCOUNTS**

15. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges and that the Applicants are hereby authorized to pay to the Receiver a retainer in the amount of \$15,000, to be held by the Receiver as security for the payment of the Receiver's and its counsel's fees and disbursements outstanding from time to time.

16. THIS COURT ORDERS the Receiver shall be entitled to and is hereby granted a charge (the "Receiver's Charge") on the Property (as such term is defined in the Initial Order), as security for its, and its counsel's, fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a charge

on the Property ranking: (i) subordinate to the Charges (as such term is defined in the Initial Order); and (ii) in priority to all Encumbrances (as defined in the Initial Order) in favour of any Person that rank subordinate to the Charges.

**SERVICE AND NOTICE**

17. THIS COURT ORDERS subject to further Order of the Court, service and notice with respect to this Order and the appointment of the Receiver shall be in accordance with Paragraphs 48 and 49 of the Initial Order.

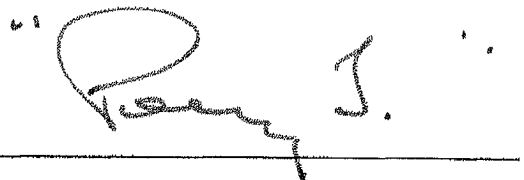
**GENERAL**

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

19. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Applicants (or any of them).

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

21. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 p.m. Eastern Standard/Daylight Time on November 27, 2015.



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

Court File No: *CV-15-11192-000*

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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**ORDER  
(APPOINTING RECEIVER)**

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Lawyers for the Applicants

# **APPENDIX "B"**

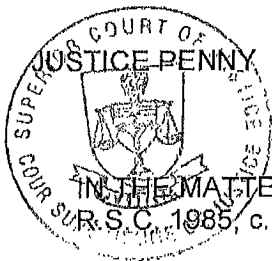
**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**

THE HONOURABLE MR.

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WEDNESDAY, THE 25TH

DAY OF NOVEMBER, 2015



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 – WESTERN REGION

**Applicants**

**FIRST AMENDED AND RESTATED ORDER**  
**(Appointing Receiver)**

THIS MOTION made by the Applicants for an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Collins Barrow Toronto Limited as receiver (in such capacity, the "Receiver") without security, of all of the goodwill and intellectual property 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 "Applicants") acquired for, or used in relation to a business carried on by the Applicants, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Jo-Anne Poirier sworn November 24, 2015 and the Exhibits thereto and on hearing the submissions of counsel for the Applicants, Collins Barrow

Toronto Limited (as the proposed Receiver), the Board of Directors of the Applicants and The 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 Receiver,

### **SERVICE**

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

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 101 of the CJA, Collins Barrow Toronto Limited is hereby appointed 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 (the "Receivership Property"), and of no other property of the Applicants.

3. THIS COURT DECLARES that the Receiver is a receiver within the meaning of Section 243(2)(b) of the *Bankruptcy and Insolvency Act* (Canada) (the "BIA").

### **RECEIVER'S POWERS**

4. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Receivership Property and the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) subject to Paragraph 5 of this order, to exercise control over the Receivership Property;
- (b) to exercise its statutory obligations under the *Wage Earner Protection Program Act* (Canada);
- (c) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations; and

(d) to engage counsel to assist with the exercise of the Receiver's powers conferred by this Order.

5. THIS COURT ORDERS that the Receiver shall have no obligation or authority to take steps to take possession of, dispose of or realize upon any of the Receivership Property.

6. THIS COURT ORDERS that the Receiver be and is hereby relieved from compliance with the provision of Sections 245(1), 245(2) and 246 of the BIA; provided that the Receiver shall provide notice of its appointment in the prescribed form and manner to the Superintendent of Bankruptcy, accompanied by the prescribed fee.

**DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

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

8. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the Receivership Property, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 8 or in paragraph 9 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to applicable laws prohibiting such disclosure.

9. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver as the Receiver in its discretion deems expedient, and shall



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

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

10. THIS COURT ORDERS that the stay of proceedings in effect in accordance with paragraphs 14 and 17 of the Amended and Restated Initial Order under the *Companies' Creditors Arrangement Act* (Canada) granted in these proceedings, as may be amended from time to time (the "A&R Initial Order") shall apply *mutatis mutandis* to any Proceedings (as defined in the A&R Initial Order) or any right or remedy against or in respect of the Receiver and the Receivership Property and nothing herein shall derogate from the stay of proceedings in effect pursuant to the A&R Initial Order, except to the extent necessary to give effect to the appointment of the Receiver.

#### **EMPLOYEES**

11. THIS COURT ORDERS that all employees of the Applicants shall remain the employees of the Applicants until such time as the Applicants may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities or obligations, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

12. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Receivership Property or any of the Applicants' other assets, property or undertaking, including (without limitation) property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or

rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation.

#### **POSSESSION OF RECEIVERSHIP PROPERTY**

13. The Receiver shall take no part whatsoever in the management or the supervision of the management of the Business (as defined in the A&R Initial Order) and the Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in possession of or be deemed to have taken any steps to dispose of any of the Receivership Property, or of any other assets, property or undertaking of the Applicants, including (without limitation) within the meaning of any Environmental Legislation, unless it is actually in possession.

#### **LIMITATION ON THE RECEIVER'S LIABILITY**

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

#### **RECEIVER'S ACCOUNTS**

15. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges and that the Applicants are hereby authorized to pay to the Receiver a retainer in the amount of \$15,000, to be held by the Receiver as security for the payment of the Receiver's and its counsel's fees and disbursements outstanding from time to time.

16. THIS COURT ORDERS the Receiver shall be entitled to and is hereby granted a charge (the "Receiver's Charge") on the Property (as such term is defined in the A&R Initial Order), as security for its, and its counsel's, fees and disbursements, both before and after the making of

this Order in respect of these proceedings, and that the Receiver's Charge shall form a charge on the Property ranking: (i) subordinate to the Charges (as such term is defined in the A&R Initial Order); and (ii) in priority to all other Encumbrances (as defined in the A&R Initial Order) in favour of any Person.

**SERVICE AND NOTICE**

17. THIS COURT ORDERS subject to further Order of the Court, service and notice with respect to this Order and the appointment of the Receiver shall be in accordance with Paragraphs 48 and 49 of the A&R Initial Order.

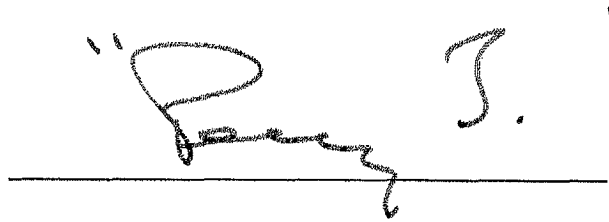
**GENERAL**

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

19. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Applicants (or any of them).

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

21. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 p.m. Eastern Standard/Daylight Time on November 27, 2015.



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

DEC 09 2015

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

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

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

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**FIRST AMENDED AND RESTATED ORDER**

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Lawyers for the Applicants

# **APPENDIX "C"**

**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 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**

**February 18, 2016**

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## I. INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated November 25, 2015 (the "**Appointment Order**"), Collins Barrow Toronto Limited ("**CBTL**") was appointed receiver (the "**Receiver**"), without security, of all of the goodwill and intellectual property 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**") acquired for, or used in relation to a business carried on by the Applicants, including all proceeds thereof (the "**Receivership Property**") and of no other property of the Applicants. A copy of the Appointment Order is attached hereto as Appendix "**A**".
2. Pursuant to the Appointment Order, the Appointment Order and all of its provisions were effective as of 12:01p.m. Eastern Standard/Daylight Time on November 27, 2015.
3. The Appointment Order authorized the Receiver to:
  - (a) exercise control over the Receivership Property, subject to Paragraph 5 of the Appointment Order which states that "the Receiver shall have no obligation or authority to take steps to take possession of, dispose of or realize upon any of the Receivership Property";
  - (b) exercise its statutory obligations under the *Wage Earner Protection Program Act (Canada)* ("**WEPP**");



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(c) take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations; and

(d) engage counsel to assist with the exercise of the Receiver's powers conferred by the Appointment Order.

4. On December 9, 2015, the Applicants sought and obtained from the Court a First Amended and Restated Order (Appointing Receiver) (the "**Amended Appointment Order**") which provided for the Receiver's Charge to rank (i) subordinate to the charges referred to in the Amended and Restated Initial Order (the "**Initial Order**") made in the Applicants' proceedings pursuant to the *Companies' Creditors Arrangement Act (Canada)* ("**CCAA**") and (ii) in priority to all other Encumbrances as defined in the Initial Order. A copy of the Amended Appointment Order is attached hereto as Appendix "**B**".

**i. Purpose of Report**

5. The purpose of this first report of the Receiver (the "**First Report**") is to:
- (a) provide information on the Receiver's activities since the issuance of the Appointment Order;
  - (b) seek an Order approving the Receiver's actions, conduct and activities since the issuance of the Appointment Order to February 16, 2016; and
  - (c) seek an Order approving the fees and disbursements of the Receiver and counsel to the Receiver, Bennett Jones LLP, to February 14, 2016 and February 13, 2016, respectively.

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ii. **Terms of Reference**

6. In preparing this First Report and making the comments herein, the Receiver has relied upon unaudited financial information, books and records and financial information prepared by the Applicants, discussions with management of the Applicants, affidavits sworn in connection with these proceedings and the Applicants' proceedings pursuant to the CCAA, 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 Receiver has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards pursuant to the *Chartered Professional Accountants Canada Handbook* (the "**CPA Handbook**"). Accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information.
7. Unless otherwise stated, all dollar amounts contained in this First Report are expressed in Canadian dollars.
8. The Appointment Order together with related Court documents have been posted on the Receiver's website, which can be found at <http://www.collinsbarrow.com/en/cbn/restructuring-and-recovery-engagements/v-o-n>.

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The Receiver 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.

## III. APPOINTMENT OF THE RECEIVER

11. On November 25, 2015, the Applicants commenced proceedings under the CCAA and, on that date, the Court issued an Initial Order pursuant to the CCAA

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in which CBTL was appointed as monitor of the Applicants in the CCAA proceedings (the "**Monitor**").

12. Concurrent with the CCAA proceedings, the Applicants sought and obtained the Appointment Order primarily in order to allow for the orderly wind down of VON East and VON West and to enable terminated employees of the Applicants to seek access to the WEPP.
13. Related Court documents in respect of the CCAA proceedings have been posted on the website set up by the Monitor/Receiver.

#### **IV. RECEIVER'S ACTIVITIES TO DATE**

##### **Receivership Property**

14. The Receiver made enquiries of the Applicants and obtained from the Applicants a list of the trademarks owned by the Applicants as well as a list of the trademark license agreements between VON Canada as licensor and numerous other entities operating under the name "Victorian Order of Nurses".
15. In accordance with the provisions of the Appointment Order, the Receiver has not taken steps to take possession of, dispose of or realize upon any of the Receivership Property.

##### **Statutory Notices**

16. Pursuant to paragraph 6 of the Appointment Order, the Receiver was relieved from compliance with the provisions of Sections 245(1), 245(2) and 246 of the *Bankruptcy and Insolvency Act (Canada)*, provided that the Receiver provided notice of its appointment to the Superintendent of Bankruptcy in the prescribed form and paid the prescribed fee.

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17. On December 2, 2015, the Receiver provided to the Official Receiver the requisite Notice and Statement of Receiver for each of the Applicants (collectively, the “**BIA Notices**”) and on December 4, 2015 arranged for payment of the prescribed fee. Copies of the BIA Notices are attached hereto as Appendix “C”.

#### **Employee Inquiries**

18. The Receiver has responded to numerous inquiries from former employees of the Applicants seeking information and clarification as to the receivership and CCAA proceedings, the status of payment of amounts owed to them, and how they may file a claim under the WEPP.

#### **WEPP Claims**

19. Pursuant to the provisions of the WEPP, the Receiver is required to (i) provide to Service Canada the names of the workers who are owed arrears and the amounts they are owed, and (ii) notify employees of the existence of the WEPP within 45 days of the date of receivership.
20. The Receiver requested from the Applicants details of the amounts owed to former employees (the “**Arrears Information**”). As the Applicants advised the Receiver that they could not provide the Arrears Information until after December 31, 2015 pending completion of the final payroll in mid-December, the Receiver contacted Service Canada and confirmed that Service Canada would accept applications for payment under the WEPP from former VON employees after the expiry of the 56 day application deadline provided for in Section 9 of the *Wage Earner Protection Program Regulations*.

21. On January 12, 2016, the Applicants provided to the Receiver the Arrears Information which set out the amounts owed to former employees consisting of banked time, vacation pay, termination pay and/or severance and which confirmed that salaries and wages were paid by the Applicants up to the date of termination. Based on that information, the Receiver has calculated Service Canada's potential priority claim pursuant to Section 6(5)(a)(i) of the CCAA (the "Potential Priority Claim"). The Arrears Information and the Potential Priority Claim for each of the Applicants is set out below:

Entity	Total Amount Owed	S.81.4 Priority Claim
VON Canada	\$ 1,712,525	\$ 50,062
VON East	2,930,450	72,556
VON West	393,614	22,150
<b>Total</b>	<b>\$ 5,036,589</b>	<b>\$ 144,768</b>

22. On January 14, 2016, the Receiver sent to Service Canada the names of the former employees of each of the Applicants who are owed arrears and details of the amounts owed.
23. On January 18, 2016, the Receiver mailed to eligible former employees of each of the Applicants an information package which included details of the recipient's claim, a proof of claim form and instructions on how to apply for a payment under the WEPP.
24. The information package was sent to 39 VON Canada employees, 83 VON East employees and 32 VON West employees. While the employment of approximately 145 employees of VON West and 160 employees of VON East was terminated following the issuance of the Initial Order, the Applicants advised

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the Receiver that some of the employees were not owed any amounts in respect of banked time, vacation pay, termination pay and/or severance.

25. The Receiver has responded to numerous inquiries from former employees of each of the Applicants in respect of the information package and the WEPP. If an employee did not agree with the amounts that the Applicants advised the Receiver that the given employee was owed, the Receiver obtained the Applicants' confirmation of the revised amount claimed by the employee or an explanation for why the given employee was not eligible for the additional amounts being claimed, which explanation was then provided by the Receiver to the employee.
26. In order to communicate with and make the above information available to the former employees of the Applicants, the Receiver has posted to its website:
- i) letter dated December 2, 2015 setting out the procedures/steps and related timelines re WEPP;
  - ii) letter update on the WEPP dated December 15, 2015;
  - iii) letter update on the WEPP dated January 15, 2016;
  - iv) letter from VON Canada dated January 28, 2016 re VON Canada Pension Plan Options Statement; and
  - v) letter from VON Canada to former employees of VON East dated February 16, 2016 in respect of non-union employee payments for statutory holidays.

Copies of the above correspondence are attached as Appendix "D" of the First Report.

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27. As of the date of the First Report, the Receiver continues to carry out its obligations with respect to the WEPP since only approximately 65% of the eligible former employees have completed and returned to the Receiver the required paperwork that would allow those employees' WEPP claims to be processed by Service Canada.

## V. PROFESSIONAL FEES

28. For the period November 25, 2015 (i.e. the date of the Appointment Order) to February 14 2016, the Receiver's accounts total \$41,324.39 consisting of \$35,768.00 in fees, \$826.42 in disbursements plus HST of \$4,729.97 (the "**Receiver's Accounts**"). The Receiver notes that included in its disbursements are the filing fees of \$210.00 payable to the Office of the Superintendent of Bankruptcy which are not subject to HST. Copies of the Receiver'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 "E".

29. The accounts of the Receiver's counsel, Bennett Jones LLP, for the period November 25, 2015 (i.e. the date of the Appointment Order) to February 13, 2016 total \$13,779.00 in fees, \$359.50 in disbursements and \$1,838.01 in HST for a total of \$15,976.51 (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 "F".



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**VI. CONCLUSION**

30. The Receiver respectfully requests that the Court grant an Order which provides for the following:

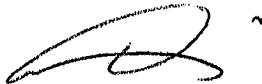
(a) approval of the Receiver's actions, conduct and activities since the issuance of the Appointment Order to February 16, 2016; and

(b) approval of the fees and disbursements of the Receiver and of Bennett Jones LLP to February 14, 2016 and February 13, 2016, respectively.

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 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  
and not in its personal capacity



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

# **APPENDIX "D"**

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

THE HONOURABLE MR.

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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**

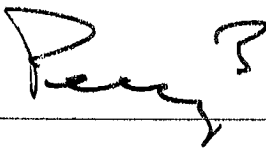
**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF  
VICTORIAN ORDER OF NURSES FOR CANADA, VICTORIAN ORDER FOR  
NURSES FOR CANADA – EASTERN REGION, AND VICTORIAN ORDER OF  
NURSES FOR CANADA – WESTERN REGION**

**ORDER  
(Fees and Activity Approval)**

**THIS MOTION**, made by Collins Barrow Toronto Limited ("**CBTL**"), in its capacity as Court-appointed receiver (in such capacity, the "**Receiver**") 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 Section 101 of the *Courts of Justice Act*, was heard this day at the court house at 330 University Avenue, Toronto, Ontario.

**ON READING** the First Report of the Receiver dated February 18, 2016 (the "**First Report**"), the affidavit of Daniel Weisz sworn February 18, 2016 (the "**Weisz Affidavit**") and the affidavit of Annie Kwok sworn February 18, 2016 (the "**Kwok Affidavit**"), and on hearing the submissions of counsel for the Receiver and those other parties present, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Danish Afroz sworn February 19, 2016, 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 First Report, and the actions, conduct and activities of the Receiver as described in the First Report, be and they are hereby approved.
3. **THIS COURT ORDERS** that the fees and disbursements of CBTL in its capacity as Receiver, as described in the Weisz Affidavit, be and they are hereby approved.
4. **THIS COURT ORDERS** that the fees and disbursements of Bennett Jones LLP in its capacity as counsel to the Receiver, as described in the Kwok Affidavit, be and they are hereby approved.



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

FEB 24 2016



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

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

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

Applicants

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

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**ORDER  
(Fees and Activity Approval)**

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**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 Receiver

# APPENDIX "E"



- 3. discharging Collins Barrow Toronto Limited as Receiver; and
- 4. releasing Collins Barrow Toronto Limited, in its capacity as Receiver, from any and all liability, as set out in paragraph 6 of this Order,

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

ON READING the Report, the Affidavits of the Receiver and its counsel as to fees (the "Fee Affidavits") and the Affidavit of Jo-Anne Poirier, sworn May 24, 2016, and on hearing the submissions of counsel for the Applicants and the Receiver, and such other counsel present, no one else appearing although served as evidenced by the Affidavit of [●] sworn [●], filed;

**SERVICE**

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

**RECEIVER'S DISCHARGE**

- 2. THIS COURT ORDERS that, subject to Paragraphs 7 and 8 hereof, the activities of the Receiver, as set out in the Report, are hereby approved.
- 3. THIS COURT ORDERS that, subject to Paragraphs 7 and 8 hereof, the fees and disbursements of the Receiver and its counsel, as set out in the Report and the Fee Affidavits, are hereby approved.
- 4. THIS COURT ORDERS that, subject to Paragraphs 7 and 8 hereof, the fees and disbursements of the Receiver and its counsel to complete any remaining duties and the administration of the receivership, estimated not to exceed \$7,500 inclusive of fees and disbursements of the Receiver's counsel, as set out in the Report, be and are hereby approved.
- 5. THIS COURT ORDERS that the Receiver is hereby discharged as Receiver of the Receivership Property, provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, including facilitating any remaining claims under the Wage Earner Protection Program by former employees of the Applicants, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders



made in this proceeding, including all approvals, protections and stays of proceedings in favour of Collins Barrow Toronto Limited in its capacity as Receiver. The fees and disbursements of the Receiver in performance of any such incidental duties as may be required to complete the administration of the receivership herein shall be included in the accounts of Collins Barrow Toronto Limited, in its capacity as Monitor of the Applicants (In such capacity, the "Monitor"), and shall be paid in a manner consistent with the fees and disbursements of the Monitor in these proceedings.

6. THIS COURT ORDERS AND DECLARES that, subject to Paragraphs 7 and 8 hereof, Collins Barrow Toronto Limited is hereby released and discharged from any and all liability that Collins Barrow Toronto Limited now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Collins Barrow Toronto Limited while acting in its capacity as Receiver herein, save and except for any gross negligence or willful misconduct on the Receiver's part. Without limiting the generality of the foregoing, Collins Barrow Toronto Limited is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or willful misconduct on the Receiver's part. For greater certainty, the releases and discharges contained herein do not apply to Collins Barrow Toronto Limited in its capacity as Monitor of the Applicants.

7. THIS COURT ORDERS that in the event any person objects to the release of the Receiver pursuant to paragraph 6 hereof or the approvals provided in paragraphs 2 through 4 hereof, that person must send a written notice of objection and the grounds therefor to the Receiver at the address set out on the Service List such that the objection is received by the Receiver within ten days of the date of this Order (the "**Objection Deadline**"). If no objection is received by the Receiver prior to the Objection Deadline, the release provided pursuant to paragraph 6 hereof and the approvals provided in paragraphs 2 through 4 hereof shall be automatically deemed effective without further Order of the Court.

8. THIS COURT ORDERS that if an objection to the release of the Receiver pursuant to paragraph 6 hereof or to the approvals provided in paragraphs 2 through 4 hereof is received by the Receiver in accordance with paragraph 7 hereof, the release of the Receiver pursuant to paragraph 6 hereof and the approvals provided in paragraphs 2 through 4 hereof shall only

become effective if the objection is revoked in writing by the objecting party or upon further Order of the Court.

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

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

AND IN THE MATTER OF 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 ET AL.

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**DISCHARGE ORDER**

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

**Matthew Halpin LSUC#26208F**  
Tel: 613.780.8654  
Email: [matthew.halpin@nortonrosefulbright.com](mailto:matthew.halpin@nortonrosefulbright.com)

**Evan Cobb LSUC #55787N**  
Tel: 416.216.1929  
Fax: 416.216.3930  
Email: [evan.cobb@nortonrosefulbright.com](mailto:evan.cobb@nortonrosefulbright.com)

Lawyers for the Applicants

# **APPENDIX "F"**

**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 May 25, 2016)**

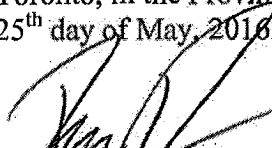
I, **Daniel Weisz**, of the City of Vaughan, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Senior Vice-President of Collins Barrow Toronto Limited ("**CBTL**") in its capacity as Court-appointed receiver (the "**Receiver**") 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 "**Receivership Order**") pursuant to Section 101 of the *Courts of Justice Act* (Ontario) appointing CBTL as Receiver 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.

3. For the period February 15, 2016 to May 22, 2016 (the "**Period**"), the Receiver's accounts total \$22,826.00, consisting of \$20,200.00 in fees plus harmonized sales tax ("**HST**") of \$2,626.00 (the "**Receiver's Fees and Disbursements**"). Attached hereto and marked as **Exhibit "A"**, are detailed accounts (the "**Receiver's Accounts**") issued by CBTL for fees and disbursements incurred by CBTL in the course of these receivership proceedings during the Period.
4. The Receiver's Accounts are a fair and accurate description of the services provided and the amounts charged by CBTL.
5. Attached hereto and marked as **Exhibit "B"** is a schedule summarizing each account in Exhibit "A", the total billable hours charged per account, the total fees charged per account, and the average hourly rate charged per account.
6. The Receiver requests that this Honourable Court approve the Receiver's Accounts for the Period, in the total amount of \$22,826.00 for services rendered and recorded during the Period.
7. Details of the activities undertaken and services provided by CBTL in its capacity as the Receiver are described in the Second Report of the Receiver dated May 25, 2016 (the "**Second Report**") filed with the Court.
8. Bennett Jones LLP, in its capacity as counsel to the Receiver ("**Receiver's Counsel**"), has rendered services throughout the receivership proceedings in a manner consistent with the instructions of the Receiver.
9. The total fees for services and disbursements provided by Receiver's Counsel in the receivership proceedings during the period February 14, 2016 to May 13, 2016, amount to \$11,213.72 (the "**Receiver's Counsel Fees and Disbursements**"). The time spent by Receiver's Counsel's personnel is more particularly described in the Affidavit of Annie Kwok, assistant to Mark Laugesen, a partner of the Receiver's Counsel who has carriage of this file, sworn May 25, 2016 in support of the Receiver's request for approval of the Receiver's Counsel Fees and Disbursements.

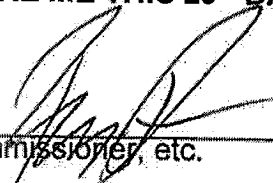
- 10. To the best of my knowledge, the rates charged by the Receiver and the Receiver's Counsel are comparable to the rates charged for the provision of similar services by other firms providing restructuring services and law firms in the Toronto market.
- 11. I verily believe that the fees and disbursements incurred by the Receiver and Receiver'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 Receiver and the Receiver's Counsel and for no improper purpose.

SWORN BEFORE ME at the City of )  
 Toronto, in the Province of Ontario, this )  
 25<sup>th</sup> day of May, 2016. )  
 )  
 )  
 )  
 )  
 )

  
 \_\_\_\_\_ )  
 A. Daniel Weisz, Chartered Accountant, )  
 Province of Ontario, for Collins Barrow )  
 Toronto L.P. Chartered Accountants, and )  
 Collins Barrow Toronto Limited, Trustee in )  
 Bankruptcy. Expires August 8, 2016. )

  
 \_\_\_\_\_ )  
 DANIEL WEISZ )

**THIS IS EXHIBIT "A" REFERRED TO IN THE  
AFFIDAVIT OF DANIEL WEISZ SWORN  
BEFORE ME THIS 25<sup>th</sup> DAY OF MAY, 2016**



A Commissioner, etc.

*Bryan Allan Tannenbaum, a Commissioner, etc.,  
Province of Ontario, for Collins Barrow  
Toronto LLP, Chartered Accountants, and  
Collins Barrow Toronto Limited, Trustee in  
Bankruptcy. Expires August 8, 2016.*



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 24, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 12

**No.** C000210

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("Eastern"), and Victorian Order Of Nurses For Canada - Western Region ("Western") (collectively, the "Company") for the period February 15, 2016 to February 21, 2016.

Date	Professional	Description
2/16/2016	Brenda Wong	Review fax from former employee regarding Wage Earner Protection Program ("WEPP") claim; review and make changes to Receiver's draft report and send to M. Laugesen of Bennett Jones LLP ("Bennett Jones") to review; review letter to non-union Eastern employees and arrange for posting to web page; telephone call from employee regarding WEPP denial of her claim.
2/16/2016	Daniel Weisz	Review M. Laugesen comments on draft report to court.
2/17/2016	Brenda Wong	Telephone call from former Western employee regarding WEPP; telephone call from Service Canada to request copy of TIF form for Eastern employee; email from Service Canada regarding amended TIF forms not received; update TIF forms for claims received and send to Service Canada; telephone call from M. Laugesen regarding Receiver's draft report; review comments and make revisions to report.
2/17/2016	Daniel Weisz	Review draft documents including notice of motion, court order and affidavit of fees and provide comments to M. Laugesen; review summary of activities.
2/17/2016	Talib Contractor	Correspondence with former employees.
2/18/2016	Talib Contractor	Inputting claims to Service Canada website; correspondence with former employees.
2/18/2016	Daniel Weisz	Review updated report to court and edit; discussion with M. Laugesen on status; circulate draft report; discussion with R. Anderson regarding draft report; review schedule regarding affidavit of fees, finalize report to Court and attend at Bennett Jones regarding same.
2/18/2016	Brenda Wong	Follow up regarding returned mail to former employee.
2/18/2016	Jeffrey Berger	Edit and reference Receiver's first report to source documents.
2/19/2016	Brenda Wong	Discussion with J. Berger regarding claim by former employee; making revision to Receiver's report; review proof of claim received and email to VON regarding reduction of employee claim for VON property in possession of

Date	Professional	Description
		employee.
2/19/2016	Daniel Weisz	Review notice of motion received and arrange for posting to website.
		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.

**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** March 1, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 13

**No.** C000215

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("**Eastern**"), and Victorian Order Of Nurses For Canada - Western Region ("**Western**") (collectively, the "**VON**" or the "**Company**") for the period February 22, 2016 to February 28, 2016.

<b>Date</b>	<b>Professional</b>	<b>Description</b>
2/22/2016	Brenda Wong	Review VON email regarding amended claim and email to J. Berger regarding amended claim to be posted to Wage Earner Protection Program ("WEPP"); review proof of claim and email to employee to confirm amounts being claimed; emails with VON and Service Canada regarding status of WEPP claims.
2/22/2016	Daniel Weisz	Review emails; discussion with B. Wong on WEPP.
2/22/2016	Jeffrey Berger	Update Service Canada website for employee proofs of claim and amended proofs of claim.
2/23/2016	Daniel Weisz	Discussion with G. Cotter of Ontario Ministry of Labour regarding availability of dividends for employees and claims procedure process; review summary of activities.
2/23/2016	Brenda Wong	Emails with Service Canada regarding deadline for WEPP applications; revise update letter to employees; review correspondence from Service Canada regarding WEPP payments; follow up regarding information packages returned undeliverable; review proofs of claim received.
2/24/2016	Jeffrey Berger	Update Service Canada website for employee proofs of claim.
2/24/2016	Daniel Weisz	Prepare for and attend in Court regarding motion to approve activities; review draft letter to employees regarding WEPP and provide comments to B. Wong on same.
2/24/2016	Brenda Wong	Review outstanding unresolved claims; email to VON regarding disputed claim; email to employee regarding VON response with respect to disputed claim; discussion with J. Berger regarding employee question with respect to WEPP claim allowed.
2/25/2016	Brenda Wong	Respond to telephone call from employee regarding disputed claim; email to T. Antonini of VON regarding employee claim for termination pay; finalize WEPP update letter for former employees.

March 1, 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 13  
Page 2

Date	Professional	Description
2/26/2016	Brenda Wong	Review emails from employee and VON regarding disputed claims and make changes to WEPP forms; telephone call from employee regarding revised claim; review status of proofs of claim received to date; emails with VON regarding employee address; email from employee regarding Form 31 submitted to Service Canada.
		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.

**To** Victorian Order Of Nurses For Canada  
 Victorian Order Of Nurses For Canada – Eastern Region  
 Victorian Order Of Nurses For Canada – Western Region  
 2315 St. Laurent Boulevard, Suite 100  
 Ottawa, ON K1G 4J8

T. 416.480.0160  
 F. 416.480.2646

www.collinsbarrow.com

**Attention: Jo-Anne Poirier, President and CEO**

**Date** March 9, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 14

**No.** C000221

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("**Eastern**"), and Victorian Order Of Nurses For Canada - Western Region ("**Western**") (collectively, the "**VON**" or the "**Company**") for the period February 29, 2016 to March 6, 2016.

Date	Professional	Description
2/29/2016	Brenda Wong	Review and follow up emails from VON/employees with respect to Wage Earner Protection Program ("WEPP") claims; re-sending information package to employee; telephone call from employee with question on payment received from WEPP; review proof of claim received.
2/29/2016	Daniel Weisz	Review summary of activities; discussion with B. Wong regarding employee claim with respect to vacation pay and Service Canada position on December payroll amounts being deducted from WEPP claims paid to employees.
3/1/2016	Jeffrey Berger	Updating various WEPP submissions for amendments and proofs of claim received; preparing revised proof of claim; Schedule A and TIF forms for former employee of VON Eastern; responding to various inquiries from former employees of VON.
3/1/2016	Brenda Wong	Respond to employee question regarding WEPP payment; review/respond to emails regarding disputed claim; discussion with B. Smethurst regarding claim for vacation pay.
3/1/2016	Daniel Weisz	Review letter from former employee to the Pension Commission of Ontario.
3/2/2016	Brenda Wong	Telephone call from VON employee advising she was reinstated as an employee and email to VON to confirm; telephone calls from employees regarding WEPP payment received.
3/2/2016	Daniel Weisz	Review draft account of Bennett Jones LLP.
3/3/2016	Brenda Wong	Respond to employee inquiries regarding WEPP payments; follow up with VON regarding vacation pay claim.
3/4/2016	Brenda Wong	Review VON email regarding employee dispute with respect to vacation pay; emails with VON and respond to employees regarding disputed claims; prepare amended Schedule A and Proof of Claim forms.
3/4/2016	Jeffrey Berger	Uploading various proofs of claim and amendments to the WEPP website.

March 9, 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 14  
Page 2

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

**FEE SUMMARY**

Professional	Level	Hours	Rate	Fees
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.50	\$ 495	\$ 247.50
Brenda Wong, CIRP, LIT	Senior Manager	4.20	\$ 350	1,470.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	3.30	\$ 195	643.50
<b>Total hours and professional fees</b>		<b>8.00</b>		\$ 2,361.00
HST @ 13%				306.93
<b>Total payable</b>				<b>\$ 2,667.93</b>

**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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**To** Victorian Order Of Nurses For Canada  
 Victorian Order Of Nurses For Canada – Eastern Region  
 Victorian Order Of Nurses For Canada – Western Region  
 2315 St. Laurent Boulevard, Suite 100  
 Ottawa, ON K1G 4J8

T. 416.480.0160  
 F. 416.480.2646

www.collinsbarrow.com

**Attention: Jo-Anne Poirier, President and CEO**

**Date** March 14, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 15

**No.** C000224

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("**Eastern**"), and Victorian Order Of Nurses For Canada - Western Region ("**Western**") (collectively, the "**VON**" or the "**Company**") for the period March 7, 2016 to March 13, 2016.

<b>Date</b>	<b>Professional</b>	<b>Description</b>
3/7/2016	Jeffrey Berger	Updating Wage Earner Protection Program ("WEPP") online for Proofs of Claim received.
3/7/2016	Brenda Wong	Respond to email/call from employees regarding questions on WEPP.
3/8/2016	Jeffrey Berger	Updating WEPP claims online; preparing master list of WEPP claimants and status of claims ("WEPP List").
3/8/2016	Brenda Wong	Review proof of claim received from Western employee; respond to email from VON regarding status of claims received and paid to date.
3/9/2016	Jeffrey Berger	Revising WEPP forms and filing amended forms with Service Canada online; drafting of correspondence with employees for whom a proof of claim had not been received; revision of WEPP List.
3/9/2016	Brenda Wong	Telephone call from former Eastern employee regarding pension plan status; review status of claims; revise WEPP List and send to VON and telephone call from R. Anderson regarding same; review and finalize draft letter to employees regarding proofs of claim not received; review revised TIF form for Western employee.
3/9/2016	Daniel Weisz	Review summary of activities; review letter to employees regarding WEPP and discussion with B. Wong on same.
3/10/2016	Jeffrey Berger	Filing amended TIF with Service Canada; updating the WEPP List for employees with amended claims.
3/10/2016	Brenda Wong	Review status regarding proofs of claim received; review updated WEPP List, make revisions and send copy to R. Anderson; review email from VON regarding disputed claim and revised WEPP forms.
3/11/2016	Brenda Wong	Telephone call from employee regarding status of her claim; review proofs of claim and Service Canada letters received.
		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.



March 14, 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

**FEE SUMMARY**

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.20	\$ 495	\$ 99.00
Brenda Wong, CIRP, LIT	Senior Manager	5.20	\$ 350	1,820.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	9.30	\$ 195	1,813.50
<b>Total hours and professional fees</b>		<b>14.70</b>		\$ 3,732.50
HST @ 13%				485.23
<b>Total payable</b>				<b>\$ 4,217.73</b>

**PAYMENT BY VISA ACCEPTED**

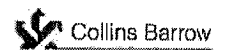
VISA NUMBER \_\_\_\_\_ Expiry Date \_\_\_\_\_  
 Name on Card \_\_\_\_\_ Amount \_\_\_\_\_

**WIRE PAYMENT DETAILS**

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-94918, 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,  
 The Collins Barrow trademarks are used under license.



**To** Victorian Order Of Nurses For Canada  
 Victorian Order Of Nurses For Canada – Eastern Region  
 Victorian Order Of Nurses For Canada – Western Region  
 2315 St. Laurent Boulevard, Suite 100  
 Ottawa, ON K1G 4J8

T. 416.480.0160  
 F. 416.480.2646

www.collinsbarrow.com

**Attention: Jo-Anne Poirier, President and CEO**

**Date** March 21, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 16

**No.** C000230

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("**Eastern**"), and Victorian Order Of Nurses For Canada - Western Region ("**Western**") (collectively, the "**VON**" or the "**Company**") for the period March 14, 2016 to March 20, 2016.

<b>Date</b>	<b>Professional</b>	<b>Description</b>
3/14/2016	Jeffrey Berger	Processing of proofs of claim received; correspondence with various employees regarding proofs of claim and Wage Earner Protection Program ("WEPP") applications.
3/14/2016	Brenda Wong	Discussion with J. Berger regarding revised proof of claim received; telephone call from employee to confirm her proof of claim was received; telephone call from Service Canada regarding status of amended claim; review summary of activities; telephone call from employee regarding filling out proof of claim.
3/14/2016	Daniel Weisz	Review summary of activities.
3/15/2016	Jeffrey Berger	Processing of proofs of claim received; discussions with various employees regarding proofs of claim outstanding.
3/15/2016	Brenda Wong	Telephone call from VON Eastern employee regarding WEPP claim.
3/16/2016	Jeffrey Berger	Processing of proofs of claim received; discussions with various employees regarding outstanding proofs of claim.
3/16/2016	Brenda Wong	Review/respond to email from T. Antonini regarding amount owed to employee for severance; respond to email/calls from employees regarding information provided to WEPP; review draft emails to employees and revised Schedule A and proof of claim form.
3/17/2016	Brenda Wong	Review proofs of claim received; follow up regarding unresolved disputed claim; review emails regarding new disputed claim and discussions with J. Berger regarding same; review revised Schedule A and Form 31; update WEPP master list of proofs of claim received.
3/17/2016	Jeffrey Berger	Processing of proofs of claim received; discussions with various employees regarding outstanding proofs of claim.
3/18/2016	Brenda Wong	Review claims status; telephone call from former employee regarding WEPP payment received.

Date	Professional	Description
3/18/2016	Daniel Weisz	Review email from VON regarding information sheet with respect to pension plan and meet with B. Wong and J. Berger to discuss.
3/18/2016	Jeffrey Berger	Processing of proofs of claim received; discussions with various employees regarding outstanding proofs of claim.
		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**

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.40	\$ 495	\$ 198.00
Brenda Wong, CIRP, LIT	Senior Manager	3.10	\$ 350	1,085.00
Jeffrey K. Berger, CPA, CA	Senior Analyst	13.40	\$ 195	2,613.00
<b>Total hours and professional fees</b>		<b>16.90</b>		\$ 3,896.00
HST @ 13%				506.48
<b>Total payable</b>				<b>\$ 4,402.48</b>

**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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 11 King Street West  
 Suite 700, PO Box 27  
 Toronto, Ontario  
 M5H 4C7 Canada

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 F. 416.480.2646

[www.collinsbarrow.com](http://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** March 30, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 17

**No.** C000238

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("**Eastern**"), and Victorian Order Of Nurses For Canada - Western Region ("**Western**") (collectively, the "**VON**" or the "**Company**") for the period March 21, 2016 to March 27, 2016.

<b>Date</b>	<b>Professional</b>	<b>Description</b>
3/21/2016	Brenda Wong	Update employee lists for rehired VON employees; respond to telephone call from employee of VON Western; review proof of claim received and email to employee to request corrections to form.
3/21/2016	Daniel Weisz	Review summary of activities.
3/24/2016	Brenda Wong	Review status of Wage Earner Protection Program claims; discussions with J. Berger regarding employee claims and inquiries.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

**FEE SUMMARY**

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.10	\$ 495	\$ 49.50
Brenda Wong, CIRP, LIT	Senior Manager	0.80	\$ 350	280.00
<b>Total hours and professional fees</b>		<b>0.90</b>		\$ 329.50
HST @ 13%				42.84
<b>Total payable</b>				<b>\$ 372.34</b>

**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. 65-84916, 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** April 6, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 18

**No.** C000241

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("**Eastern**"), and Victorian Order Of Nurses For Canada - Western Region ("**Western**") (collectively, "**VON**" or the "**Company**") for the period March 28, 2016 to April 3, 2016.

Date	Professional	Description
3/29/2016	Brenda Wong	Review correspondence from Service Canada regarding claims processed under the Wage Earner Protection Program ("WEPP") and email to S. McNamara of Service Canada with questions regarding same; respond to email from VON regarding employees who have not filed proofs of claim.
3/30/2016	Brenda Wong	Telephone calls from former employee of VON Eastern regarding WEPP payment received and email response with respect to pre-filing wage arrears paid by VON after November 27, 2015; respond to employee email; email to Service Canada to advise of CCAA proceedings in response to WEPP letter; discussion with D. Weisz regarding follow-up of employees who have not filed proofs of claim.
3/30/2016	Daniel Weisz	Discussion with B. Wong on status of WEPP claims and VON request for additional follow-up by Receiver.
3/31/2016	Brenda Wong	Responding to email from former employee regarding WEPP payment.
		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.

April 6, 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 18  
 Page 2

**FEE SUMMARY**

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.20	\$ 495	\$ 99.00
Brenda Wong, CIRP, LIT	Senior Manager	1.10	\$ 350	385.00
<b>Total hours and professional fees</b>		<b>1.30</b>		\$ 484.00
HST @ 13%				62.92
<b>Total payable</b>				<b>\$ 546.92</b>

**PAYMENT BY VISA ACCEPTED**

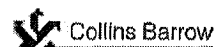
VISA NUMBER \_\_\_\_\_ Expiry Date \_\_\_\_\_  
 Name on Card \_\_\_\_\_ Amount \_\_\_\_\_

**WIRE PAYMENT DETAILS**

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce  
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 11 King Street West  
 Suite 700, PO Box 27  
 Toronto, Ontario  
 M5H 4C7 Canada

**To** Victorian Order Of Nurses For Canada  
 Victorian Order Of Nurses For Canada – Eastern Region  
 Victorian Order Of Nurses For Canada – Western Region  
 2315 St. Laurent Boulevard, Suite 100  
 Ottawa, ON K1G 4J8

T. 416.480.0160  
 F. 416.480.2646

www.collinsbarrow.com

**Attention: Jo-Anne Poirier, President and CEO**

**Date** April 12, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 19

**No.** C000246

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period April 4, 2016 to April 10, 2016.

<b>Date</b>	<b>Professional</b>	<b>Description</b>
4/4/2016	Brenda Wong	Review employee Wage Earner Protection Program ("WEPP") information packages, make revisions, and forward to VON; review proof of claim from VON West employee and update Master List.
4/4/2016	Donna Nishimura	Assemble forms for WEPP mailing for VON East and VON West employees who have not filed proofs of claim.
4/5/2016	Brenda Wong	Email to VON West employee regarding processing of WEPP claim; telephone call from former VON West employee re her enquiry re termination and severance pay entitlement.
4/5/2016	Daniel Weisz	Review emails regarding WEPP.
4/6/2016	Daniel Weisz	Review summary of activities.
4/6/2016	Brenda Wong	Forward email from VON East employee to VON and review response regarding claim amounts to be revised; emails with VON regarding allocation of vacation hours between eligible period or prior to eligible period; email to employee regarding revised claim amounts; review/revise draft response to email from VON West employee.
4/7/2016	Brenda Wong	Emails with employee/VON regarding last pay; prepare and email revised WEPP forms; review correspondence from Service Canada regarding WEPP payments and update WEPP tracking schedule.
4/8/2016	Brenda Wong	Telephone call from B. Syerin of Service Canada regarding subrogation rights of Service Canada under WEPP; review email regarding signed proof of claim and update WEPP website for amended claim; update WEPP tracking schedule for claims received.
		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**

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Fees</b>
Daniel R. Weisz, CPA, CA, CIRP, LIT	Senior Vice President	0.20	\$ 495	\$ 99.00
Brenda Wong, CIRP, LIT	Senior Manager	3.80	\$ 350	1,330.00
Donna Nishimura	Estate Administrator	1.50	\$ 110	165.00
<b>Total hours and professional fees</b>				\$ 1,594.00
HST @ 13%				207.22
<b>Total payable</b>				<b>\$ 1,801.22</b>

**PAYMENT BY VISA ACCEPTED**

VISA NUMBER \_\_\_\_\_ Expiry Date \_\_\_\_\_  
 Name on Card \_\_\_\_\_ Amount \_\_\_\_\_

**WIRE PAYMENT DETAILS**

For CA\$ Payments: For credit to the account of Collins Barrow Toronto Limited, Account No. 65-84918, Canadian Imperial Bank of Commerce  
 Branch No. 00002, Commerce Court Banking Centre, Toronto, ON M5L 1G9

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 Collins Barrow Place  
 11 King Street West  
 Suite 700, PO Box 27  
 Toronto, Ontario  
 M5H 4C7 Canada

**To** Victorian Order Of Nurses For Canada  
 Victorian Order Of Nurses For Canada – Eastern Region  
 Victorian Order Of Nurses For Canada – Western Region  
 2315 St. Laurent Boulevard, Suite 100  
 Ottawa, ON K1G 4J8

T. 416.480.0160  
 F. 416.480.2646

www.collinsbarrow.com

**Attention: Jo-Anne Poirier, President and CEO**

**Date** May 25, 2016

GST/HST: 80784 1440 RT 0001

**Client File** 300911-28741

**Invoice** 20

**No.** C000279

For professional services rendered with respect to the appointment of Collins Barrow Toronto Limited as Receiver re Victorian Order Of Nurses For Canada, Victorian Order Of Nurses For Canada - Eastern Region ("VON East"), and Victorian Order Of Nurses For Canada - Western Region ("VON West") (collectively, "VON" or the "Company") for the period April 11, 2016 to May 22, 2016.

Date	Professional	Description
4/12/2016	Daniel Weisz	Review summary of activities.
4/21/2016	Brenda Wong	Responding to email from VON East employee regarding status of her claim.
4/25/2016	Brenda Wong	Respond to inquiry from VON East employee regarding status of claim; email to Service Canada to notify of Receiver's application for discharge.
4/28/2016	Brenda Wong	Prepare preliminary draft of Receiver's Second Report ("Draft Report").
4/29/2016	Brenda Wong	Continue drafting Draft Report.
5/2/2016	Brenda Wong	Continue drafting Draft Report; review summary of activities; follow up with VON regarding employee contact information.
5/3/2016	Brenda Wong	Follow up with VON East employee regarding Wage Earner Protection Program ("WEPP") application.
5/10/2016	Daniel Weisz	Review and update Draft Report.
5/11/2016	Brenda Wong	Review changes to Draft Report; update and send to counsel for review.
5/11/2016	Daniel Weisz	Discussion with B. Wong on status of Draft Report.
5/13/2016	Daniel Weisz	Review draft discharge order and email comments to M. Laugesen of Bennett Jones LLP.
5/18/2016	Daniel Weisz	Review updated draft documents received from E. Cobb and provide comments to M. Laugesen.
		To all other administrative matters with respect to this engagement, including supervision, all meetings, telephone attendances, and written and verbal correspondence to facilitate the foregoing.

**FEE SUMMARY**

Professional	Level	Hours	Rate	Fees
Daniel R. Welsz, CPA, CA, CIRP, LIT	Senior Vice President	1.70	\$ 495	\$ 841.50
Brenda Wong, CIRP, LIT	Senior Manager	2.30	\$ 350	805.00
<b>Total hours and professional fees</b>		<b>4.00</b>		\$ 1,646.50
HST @ 13%				214.05
<b>Total payable</b>				<b>\$ 1,860.55</b>

**PAYMENT BY VISA ACCEPTED**

VISA NUMBER \_\_\_\_\_ Expiry Date \_\_\_\_\_  
 Name on Card \_\_\_\_\_ Amount \_\_\_\_\_

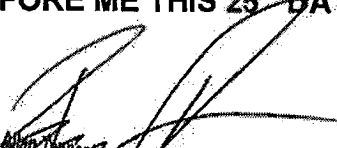
**WIRE PAYMENT DETAILS**

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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**THIS IS EXHIBIT "B" REFERRED TO IN THE  
AFFIDAVIT OF DANIEL WEISZ SWORN  
BEFORE ME THIS 25<sup>th</sup> DAY OF MAY, 2016**



Bryan Allan  
Chartered Accountant, etc.,  
for Collins Barrow  
Toronto LLP, Chartered Accountants, and  
Collins Barrow Toronto Limited, Trustee in  
Bankruptcy. Expires August 8, 2016.

**Victorian Order of Nurses for Canada  
Victorian Order of Nurses for Canada - Eastern Region  
Victorian Order of Nurses of Canada - Western Region**

**Summary of Receiver's Fees  
Calculation of Average Billing Rates  
of Collins Barrow Toronto Limited re Receivership**

<b>Invoice No.</b>	<b>Billing Period</b>	<b>Fees</b>	<b>Disb.</b>	<b>Subtotal</b>	<b>HST</b>	<b>Hours</b>	<b>Ave. Hourly Rate</b>	<b>Total</b>
12	February 15 to 21, 2016	\$3,734.50	-	\$3,734.50	\$485.49	10.8	\$345.79	\$4,219.99
13	February 22 to 28, 2016	2,422.00	-	2,422.00	314.86	6.7	361.49	2,736.86
14	February 29 to March 6, 2016	2,361.00	-	2,361.00	306.93	8.0	295.13	2,667.93
15	March 7 to 13, 2016	3,732.50	-	3,732.50	485.23	14.7	253.91	4,217.73
16	March 14 to 20, 2016	3,896.00	-	3,896.00	506.48	16.9	230.53	4,402.48
17	March 21 to 27, 2016	329.50	-	329.50	42.84	0.9	366.11	372.34
18	March 28 to April 3, 2016	484.00	-	484.00	62.92	1.3	372.31	546.92
19	April 4 to 10, 2016	1,594.00	-	1,594.00	207.22	5.5	289.82	1,801.22
20	April 11 to May 22, 2016	1,646.50	-	1,646.50	214.05	4.0	411.63	1,860.55
<b>Total</b>		<b>\$20,200.00</b>	<b>\$0.00</b>	<b>\$20,200.00</b>	<b>\$2,626.00</b>	<b>68.8</b>	<b>\$293.60</b>	<b>\$22,826.00</b>

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

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

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

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 Receiver

# APPENDIX "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 OF  
NURSES FOR CANADA – EASTERN REGION AND VICTORIAN ORDER OF  
NURSES FOR CANADA – WESTERN REGION**

**Applicants**

**AFFIDAVIT**

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

1. I am the assistant to Mark Laugesen, a partner at Bennett Jones LLP ("**Bennett Jones**"), who has carriage of this file, and as such have knowledge of the matters to which I hereinafter depose. Where I do not have personal knowledge of the matters discussed in this Affidavit, I have informed myself by review of the relevant background documents and facts.
2. Bennett Jones is counsel to Collins Barrow Toronto Limited, in its capacity as Court-appointed receiver (in such capacity, the "**Receiver**") without security, of all of the goodwill and intellectual property 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**") 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.

3. Bennett Jones has prepared the following Statements of Account in connection with these receivership proceedings under the *Courts of Justice Act* (Ontario):

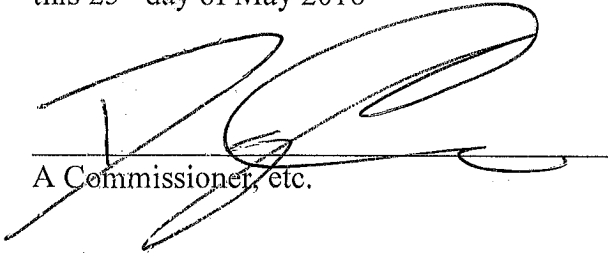
- (a) Account dated February 25, 2016 in the amount of \$8,523.03 (including harmonized sales tax ("**HST**")) in respect of the period from February 16, 2016 to February 19, 2016 (a copy of which is attached as Exhibit "**A**");
- (b) Account dated March 3, 2016 in the amount of \$1,620.14 (including HST) in respect of the period February 20, 2016 to February 24, 2016 (a copy of which is attached as Exhibit "**B**");
- (c) Account dated March 31, 2016 in the amount of \$160.90 (including HST) in respect of a disbursement (a copy of which is attached as Exhibit "**C**").
- (d) Account dated May 10, 2016 in the amount of \$649.75 (including HST) in respect of the period from February 25 to May 6, 2016 (a copy of which is attached as Exhibit "**D**"); and
- (e) Account dated May 18, 2016 in the amount of \$259.90 (including HST) in respect of the period May 7, 2016 to May 13, 2016 (a copy of which is attached as Exhibit "**E**").

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

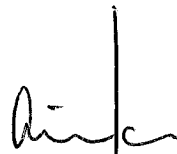
5. The total legal fees and disbursements billed by Bennett Jones to May 13, 2016 in connection with the receivership proceedings is \$11,213.72 (including HST). To the best of my knowledge, the rates charged by Bennett Jones are comparable to the rates charged for the provision of services of a similar 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 the fees and disbursements of Bennett Jones as counsel to the Receiver, and for no other or improper purpose.

SWORN before at the City of Toronto, )  
in the Province of Ontario, )  
this 25<sup>th</sup> day of May 2016 )



A Commissioner, etc.



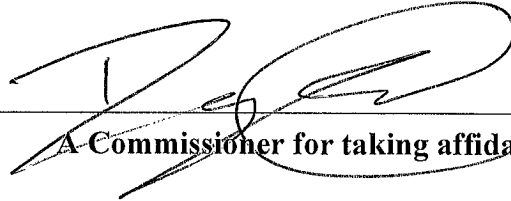
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Annie Kwok

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

**SWORN**

**THE 25<sup>th</sup> DAY OF MAY, 2016**

A handwritten signature in black ink, consisting of several large, overlapping loops and flourishes, positioned above a horizontal line.

**A Commissioner for taking affidavits, etc.**



Bennett Jones LLP  
Suite 3400, 1 First Canadian Place  
P.O. Box 130  
Toronto, Ontario M5X 1A4

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

Attention: **DANIEL WEISZ**  
**SENIOR VICE PRESIDENT**

P.

Re: RECEIVERSHIP PROCEEDINGS FOR VICTORIAN ORDER OF  
NURSES FOR CANADA  
Our File Number: 074961.00003

Date: February 25, 2016  
Invoice: 1114937  
GST/HST Number: 119346757

---

**PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:**

Professional Services	\$	5,005.50
Other Charges		2,537.00
Total Due before GST/HST	\$	<u>7,542.50</u>
GST/HST	\$	980.53
TOTAL Due in CAD	\$	<u><u>8,523.03</u></u>

<b>Date</b>	<b>Lawyer</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
16/02/16	D. Afroz	Reviewing draft Receiver's Report and providing comments; Drafting and amending motion materials relating to Report, Conduct and Fee approval in Receivership proceedings	2.00	\$ 428.88
16/02/16	M. S. Laugesen	Continue work on preparation of materials to seek approval of actions, activities, conduct, and fees in relation to receivership proceedings; Discussions with D. Weisz regarding evidence to be used in the receivership application, and order to be sought	1.20	690.00
17/02/16	M. S. Laugesen	Review and prepare comments on draft materials to be used in seeking approval of actions, activities, conduct, and fees of receiver and its counsel; Discussions with D. Weisz regarding draft materials; Review comments from D. Weisz and meet with D. Afroz to instruct him on preparation of the amended drafts	0.90	517.50
17/02/16	D. Afroz	Reviewing invoices in connection with fee approval motion; Amending motion materials to incorporate comments from M. Laugesen and Collins Barrow; Assembling motion record materials; Checking figures against internal billing systems	2.40	514.66
18/02/16	D. Afroz	Finalizing motion materials for fee approval; Reviewing accounts of CBTL and calculating final amounts to be approved; Co-ordinating swearing of Affidavit; Compiling exhibits and motion record; Reviewing draft of Report from CBTL; Calls with CBTL and discussions with M. Laugesen about next steps	3.30	707.69
18/02/16	M. S. Laugesen	Further work on preparation of approval motion, First Report of Monitor, Approval Order, and Fee Affidavits; Calls and discussions throughout the day with D. Weisz, B. Wong, and D. Afroz to finalize materials; Review comments from various parties on draft First Report of Receiver, and discussions with D. Weisz; Meet with D. Weisz to execute his affidavit and obtain final executed copy of First Report of Receiver	1.80	1,035.00
19/02/16	M. S. Laugesen	Finalize receivership motion materials and arrange for service and filing of same	0.80	460.00
19/02/16	J. Starek	Delivering and filing materials at the Commercial List	0.80	180.00

<b>Date</b>	<b>Lawyer</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
19/02/16	D. Afroz	Finalizing motion materials, printing and compiling motion records, and serving and filing motion materials for motion returnable Feb 25, 2016; Coordinating with CBTL regarding the same	2.20	471.77
Total Hours and Professional Services			15.40	\$ 5,005.50

<b>Timekeeper</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
D. Afroz	Associate	9.90	214.44	\$ 2,123.00
M. S. Laugesen	Partner	4.70	575.00	2,702.50
J. Starck	Student	0.80	225.00	180.00

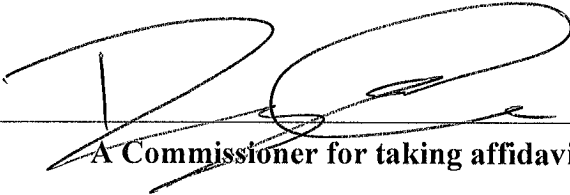
<b>Other Charges</b>		
Printing Charges		\$ 274.25
Photocopy Charges		2,262.75
Total Other Charges		\$ 2,537.00

GST/HST \$ 980.53  
TOTAL DUE \$ 8,523.03

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

**SWORN**

**THE 25<sup>th</sup> DAY OF MAY, 2016**



\_\_\_\_\_

**A Commissioner for taking affidavits, etc.**





Bennett Jones LLP  
Suite 3400, 1 First Canadian Place  
P.O. Box 130  
Toronto, Ontario M5X 1A4

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

Attention: **DANIEL WEISZ**  
**SENIOR VICE PRESIDENT**

Re: RECEIVERSHIP PROCEEDINGS FOR VICTORIAN ORDER OF  
NURSES FOR CANADA  
Our File Number: 074961.00003

Date: March 3, 2016  
Invoice: 1115495  
GST/HST Number: 119346757

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**PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:**

Professional Services	\$	1,419.75
Other Charges		14.00
Total Due before GST/HST	\$	<u>1,433.75</u>
GST/HST	\$	186.39
TOTAL Due in CAD	\$	<u><u>1,620.14</u></u>

Date	Lawyer	Description	Hours	Amount
22/02/16	D. Afroz	Reviewing and summarizing case law regarding approval of actions, activities, conduct, and fees of Receiver and Receiver's Counsel and drafting submissions in respect of the VON Receivership Proceedings;	1.90	\$ 384.75
22/02/16	M. S. Laugesen	Instruct D. Afroz on preparation of materials to address the factors to be considered by court in approving of actions, activities, and conduct of Receiver, and factors to be considered by court in approving of actions, activities, conduct, and fees of Receiver and Receiver's counsel	0.40	115.00
23/02/16	M. S. Laugesen	Review First Report of Receiver and motion record of Receiver for approval of actions, activities, conduct, and fees, in preparation for motion tomorrow	0.70	402.50
24/02/16	M. S. Laugesen	Prepare for and attend at hearing before Justice Penny; Arrange for issuance of Order; Email distributing Order and Endorsement	0.90	517.50
Total Hours and Professional Services			3.90	\$ 1,419.75

Timekeeper	Title	Hours	Rate	Amount
D. Afroz	Associate	1.90	202.50	\$ 384.75
M. S. Laugesen	Partner	1.60	575.00	920.00
M. S. Laugesen	Partner	0.40	287.50	115.00

Other Charges		Amount
Printing Charges		\$ 14.00
Total Other Charges		\$ 14.00

GST/HST \$ 186.39  
TOTAL DUE \$ 1,620.14

**THIS IS EXHIBIT "C" REFERRED TO IN THE  
AFFIDAVIT OF ANNIE KWOK  
SWORN  
THE 25<sup>th</sup> DAY OF MAY, 2016**



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**A Commissioner for taking affidavits, etc.**



Bennett Jones LLP  
Suite 3400, 1 First Canadian Place  
P.O. Box 130  
Toronto, Ontario M5X 1A4

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

Attention: **DANIEL WEISZ**  
**SENIOR VICE PRESIDENT**

Re: RECEIVERSHIP PROCEEDINGS FOR VICTORIAN ORDER OF  
NURSES FOR CANADA  
Our File Number: 074961.00003

Date: March 31, 2016  
Invoice: 1119259  
GST/HST Number: 119346757

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**PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:**

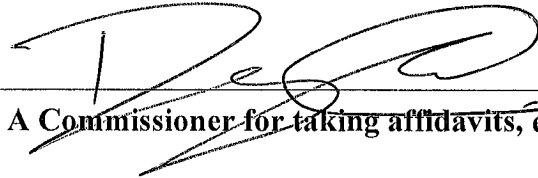
Disbursements		30.00
Disbursements Incurred As Your Agent (Non-taxable)		127.00
Total Due before GST/HST	\$	157.00
GST/HST	\$	3.90
TOTAL Due in CAD	\$	160.90

<b>Disbursements</b>	
Process Servers	\$ 30.00
Total Disbursements	<u>30.00</u>

<b>Disbursements Incurred As Your Agent (Non-Taxable)</b>	
Government Filing Fee	\$ 127.00
Total Disbursements Incurred As Your Agent	<u>\$ 127.00</u>

GST/HST	\$ 3.90
TOTAL DUE	<u>\$ 160.90</u>

**THIS IS EXHIBIT "D" REFERRED TO IN THE  
AFFIDAVIT OF ANNIE KWOK  
SWORN  
THE 25<sup>th</sup> DAY OF MAY, 2016**



A Commissioner for taking affidavits, etc.

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

**Attention: DANIEL WEISZ  
SENIOR VICE PRESIDENT**

Re: RECEIVERSHIP PROCEEDINGS FOR VICTORIAN ORDER OF  
NURSES FOR CANADA  
Our File Number: 074961.00003

Date: May 10, 2016  
Invoice: 1124506

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**PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:**

Professional Services	\$	575.00
Total Due before GST/HST	\$	<u>575.00</u>
GST/HST	\$	74.75
TOTAL Due in CAD	\$	<u><u>649.75</u></u>

Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 12% per annum on outstanding invoices after 30 days.  
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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

May 10, 2016  
Page 2Client: 074961.00003  
Invoice No.: 1124506

Date	Lawyer	Description	Hours	Amount
21/04/16	M. S. Laugesen	Email from D. Weisz; Prepare notes regarding receiver's requirements in order to terminate the receivership, approve actions and activities, and approve existing and final accounts; Call to E. Cobb; Email to D. Weisz	0.40	\$ 230.00
25/04/16	M. S. Laugesen	Emails with E. Cobb; Call with E. Cobb; Call to D. Weisz	0.40	230.00
06/05/16	M. S. Laugesen	Prepare and attend at conference call with E. Cobb and D. Weisz to discuss various points to be covered in termination of receivership at proposed 27 May 2016 hearing	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

GST/HST \$ 74.75

TOTAL DUE \$ 649.75

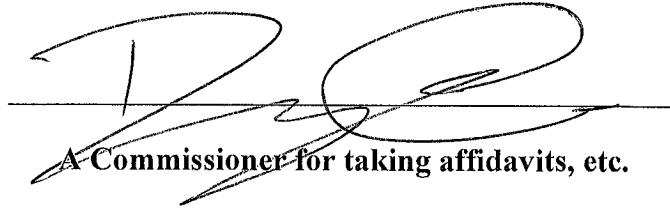


**THIS IS EXHIBIT "E" REFERRED TO IN THE**

**AFFIDAVIT OF ANNIE KWOK**

**SWORN**

**THE 25<sup>th</sup> DAY OF MAY, 2016**



A handwritten signature in black ink, consisting of stylized, overlapping loops and lines, is written over a horizontal line. The signature is positioned above the text "A Commissioner for taking affidavits, etc.".

**A Commissioner for taking affidavits, etc.**



Bennett Jones LLP  
Suite 3400, 1 First Canadian Place  
P.O. Box 130  
Toronto, Ontario M5X 1A4

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

Attention: **DANIEL WEISZ**  
**SENIOR VICE PRESIDENT**

Re: RECEIVERSHIP PROCEEDINGS FOR VICTORIAN ORDER OF  
NURSES FOR CANADA  
Our File Number: 074961.00003

Date: May 18, 2016  
Invoice: 1125809

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**PROFESSIONAL SERVICES RENDERED in conjunction with the above noted matter:**

Professional Services	\$	230.00
Total Due before GST/HST	\$	<u>230.00</u>
GST/HST	\$	29.90
TOTAL Due in CAD	\$	<u><u>259.90</u></u>

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by writing our offices in Calgary, Edmonton, Toronto or Ottawa.

GST/HST Number: 119346757

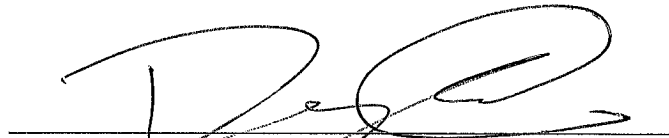
<b>Date</b>	<b>Lawyer</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
13/05/16	M. S. Laugesen	Preliminary review of materials from E. Cobb relating to termination of receivership; Emails and discussions with D. Weisz and B. Wong regarding termination of receivership proceedings	0.40	\$ 230.00
Total Hours and Professional Services			0.40	\$ 230.00

<b>Timekeeper</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
M. S. Laugesen	Partner	0.40	575.00	\$ 230.00
				GST/HST \$ 29.90
				<b>TOTAL DUE \$ 259.90</b>

**THIS IS EXHIBIT "F" REFERRED TO IN THE  
AFFIDAVIT OF ANNIE KWOK**

**SWORN**

**THE 25<sup>th</sup> DAY OF MAY, 2016**



A Commissioner for taking affidavits, etc.

**A Commissioner for taking affidavits, etc.**

<b>Lawyers</b>	<b>Call to Bar</b>	<b>Hourly Rate</b>	<b>Total Time</b>	<b>Value (excluding HST)</b>
Mark S. Laugesen	1992	\$575	7.7	4,427
Mark S. Laugesen	1992	\$287.50	0.4	115
Danish Afroz	2014	\$214.44	9.9	2122
Danish Afroz	2014	\$202.50	1.9	384
Jessica Starck	Articling Student	\$225	0.8	180
				7,230.00

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

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

Proceeding commenced at Toronto

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**AFFIDAVIT OF ANNIE KWOK**

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**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  
laugesenm@bennettjones.com

Counsel to the Receiver