

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

**PAUL JOSEPH DIETRICH**

Applicant

- and -

**STEVEN ROBERT MCLAREN**

Respondent

APPLICATION UNDER sections 207, 209 and 210 of the Business Corporation Act, R.S.O.  
1990, c. B16

**SUPPLEMENTARY MOTION RECORD  
(motion returnable October 13, 2022)**

October 11, 2022

**GOLDMAN SLOAN NASH & HABER LLP**  
480 University Avenue, Suite 1600  
Toronto, Ontario M5G 1V2  
Fax: 416-597-6477

**R. Brendan Bissell (LSUC#: 40354V)**  
Tel: 416.597.6489  
Fax: 416.597.3370  
Email: [bissell@gsnh.com](mailto:bissell@gsnh.com)

Lawyers for the Liquidator, Albert Gelman Inc.

**TO: THE SERVICE LIST**

# INDEX

## INDEX

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# Tab 1

Court File No. CV-22-00679109-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**BETWEEN:**

PAUL JOSEPH DIETRICH

**Applicant**

– and –

STEVEN ROBERT MCLAREN.

**Respondent**

APPLICATION UNDER sections 207, 209 and 210 of the *Business Corporation Act*, R.S.O.  
1990, c. B16

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**FEE AFFIDAVIT OF R. BRENDAN BISSELL  
(sworn October 11, 2022)**

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I. R. Brendan Bissell, of the City of Toronto, hereby MAKE OATH AND SAY:

1. I am a lawyer qualified to practice in the Province of Ontario and am counsel to the law firm of Goldman Sloan Nash & Haber LLP (“GSNH”) and therefore have knowledge of the matters in this affidavit. Where this affidavit is based on information and belief, I have stated the source of that information and believe it to be true.
2. GSNH are lawyers of record for Albert Gelman Inc. in its capacity as the Liquidator in this matter.
3. Attached as **Exhibit “A”** to this affidavit is a copy of the invoice rendered by GSNH to the Liquidator for fees and disbursements incurred by GSNH in this proceeding for the period to September 30, 2022. As more fully appears from the invoice, GSNH incurred fees of \$41,990.00, disbursements of 834.75 plus HST of \$5,504.52, totaling \$48,329.27 up to September 30, 2022.

4. The account attached at Exhibit “A” is comprised of hours docketed by the following timekeepers at GSNH with the corresponding hourly rates:

R. Brendan Bissell (after June, 2021)	\$575.00
Rodney Ikeda	\$650.00
Joël Turgeon	\$350.00
Gianna Sanita	\$100.00

5. The average hourly rate charged for the invoices set out in Exhibit “A” is \$494.00.

6. The rates charged by GSNH throughout the course of this proceeding are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

7. The hourly billing rates outlined above are comparable to the hourly rates charged by GSNH for services rendered in relation to similar proceedings.

8. I make this affidavit in support of a motion by the Liquidator for, among other things, approval of the fees and disbursements.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, this 11<sup>th</sup> day of October, 2022 in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.



\_\_\_\_\_  
Commissioner for taking affidavits

Robert J. Drake



\_\_\_\_\_  
R. Brendan Bissell

# Tab A

This is **Exhibit "A"** to the  
Affidavit of R. Brendan  
Bissell, sworn before me this  
11<sup>th</sup> day of October, 2022

A handwritten signature in blue ink, appearing to be 'R. Bissell', written over a horizontal line.

---

A Commissioner, etc.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

**Albert Gelman Inc.**  
100 Simcoe Street  
Suite 125  
Toronto, ON M5H 3G2  
Canada

Billing Lawyer Brendan Bissell  
Invoice No. 191994  
HST # 12233 6290 RT0001  
Invoice Date October 11, 2022

Attention: Mr. Bryan Gelman

Client ID: 102197 Matter ID: 0004

RE: Liquidation of 1950941 Ontario Inc., 1827403 Ontario Inc.,  
1950940 Ontario Inc., 1885926 Ontario Inc. and 1853

#### FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Hours	Narrative	Amount
06/01/22	JT	5.40	In-depth review and comments on draft report; attendant tasks, verifications and correspondence;	1,890.00
06/01/22	BB	2.20	Review of draft report and of J. Turgeon's suggested changes. Further revisions to same and email to J. Turegon;	1,265.00
06/02/22	JT	5.70	Further in-depth review and comments on draft report; draft notice of motion, draft order, and affidavit of fees for upcoming motion; working sessions with B. Bissell re same and attendant matters; attendant tasks, verifications and correspondence;	1,995.00
06/02/22	GS	2.40	Order Verbal and Certified PPSA Searches for 1827403 Ontario Inc., 1853997 Ontario Inc., 1885926 Ontario Inc., 1950940 Ontario Inc., 1950941 Ontario Inc.; and 1950979 Ontario Inc., email results to Karen Jones;	240.00
06/02/22	BB	1.80	Teleconference with T. McElroy and J. Turgeon re: revisions to the draft report. Telephone call with B. Gelman re: fee allocation issues. Emails with J.	1,035.00



#### ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
			Turgeon re: revisions on report on payment of holdback funds due and owing and issues in relation to approval of activities re: same. Review of and revisions to draft order and draft notice of motion;	
06/03/22	JT	4.50	Finalize draft report; finalize notice of motion and draft order; build motion record compliant with electronic filing rules; serve same and swear affidavit of service; draft factum in support of upcoming motion; attendant legal research; attendant tasks, correspondence and verifications;	1,575.00
06/03/22	BB	0.30	Review of and finalization of Motion Record of the Liquidator.;	172.50
06/06/22	JT	4.40	Further draft factum in support of upcoming motion; further attendant legal research, verifications, correspondence and tasks;	1,540.00
06/06/22	BB	0.60	Review of and revisions to draft factum on the motion for June 13;	345.00
06/08/22	JT	1.30	Working sessions with J. McKeown re status and research results; further draft statement of claim following comments from J. McKeown;	455.00
06/09/22	JT	0.20	Correspondence re upcoming court hearing and attendant matters;	70.00
06/09/22	BB	0.20	Emails with J. Larry and B. Gelman re: no opposition to the June 13 motion;	115.00
06/10/22	JT	0.30	Correspondence among counsel; correspondence re communications with CRA;	105.00
06/10/22	BB	0.60	Telephone call and emails with K. Dias re: June 13 motion and steps to arrange for sharing of information between the Liquidator and CRA. Emails with B. Gelman re: same;	345.00
06/13/22	JT	0.10	Correspondence re CMHC mortgage and loan;	35.00
06/13/22	JT	1.10	Prepare for and attend hearing on motion for approvals, distributions, and attendant relief; debrief with B. Bissell; attendant correspondence and tasks;	385.00
06/13/22	BB	1.70	Telephone call with D. Nunes re: concerns about amounts owing by Parkview to the 182 company. Email report to B. Gelman re: same. Preparation for and attendance at motion to approve the Liquidator's first report and to amend the appointment order. Review of the judge's endorsement and email to B. Gelman re: same;	977.50
06/15/22	BB	0.30	Telephone call with J. Larry re: funding of the amounts payable by the 182 company and accounts receivable from Parkview;	172.50

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
06/17/22	BB	0.50	Review of lengthy email from D. Nunes re: amounts owing by Parkview. Email to B. Gelman re: same;	287.50
06/20/22	BB	1.30	MS Teams call with B. Gelman and T. McElroy re: position of P. Deitrich and response to same. Preparation of draft email to D. Nunes and email to B. Gelman and T. McElroy re: same. Sent email to D. Nunes. Email to J. Larry re: funding requirement for the 182 company;	747.50
06/21/22	JT	0.40	Review and comment on draft schedule B to APS; correspondence with B. Bissell re same;	140.00
06/21/22	BB	0.70	Telephone call with J. Larry re: dispositions by the 182 company after sale of its assets. Telephone call with B. Gelman re: same. Email to J. Larry re: issues he requested be addressed;	402.50
06/24/22	BB	1.70	Review of lengthy email from D. Nunes re: accounts receivable from Parkview by the 182 company. Reply email re: same. Further emails with D. Nunes re: wrapping up the affairs of the now dormant companies and timing of same. Emails with B. Gelman re: response to question by J. Larry. Email to J. Larry re: scope of intended review of prior transactions and requirement for immediate funding of the 182 company;	977.50
06/28/22	BB	0.70	Review of draft terms of sale and comments on same. Email to T. McElroy re: same;	402.50
06/29/22	JT	0.20	Coordinate registration of order on title to "one-foot reserves"; attendant correspondence and verifications;	70.00
06/29/22	BB	1.30	Review of OREA form from B. Gelman and more extensive comments on the draft Schedule B to be appended to deal with liquidator sale issues;	747.50
06/30/22	JT	0.30	Emails and review re 144 Brock sale documentation;	105.00
06/30/22	BB	0.30	Emails with T. McElroy and D. Watkins re: execution of the listing agreement and change to same;	172.50
07/04/22	BB	0.70	Emails with T. McElroy and B. Gelman re: communications with CMHC about possible assumption of the Whitefield mortgage, provision of appraisal information to them, and confidentiality terms for accessing information by potential purchasers;	402.50
07/05/22	JT	0.40	Correspondence and review re 888 Whitefield property, CMHC mortgage, and related matters;	140.00
07/06/22	JT	0.20	Correspondence re CMHC mortgage and attendant	70.00

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
			matters;	
07/06/22	BB	0.40	Review of email from D. Watkins re: suggested listing procedures for the Whitefield property and emails with B. Gelman re: possible issues with same;	230.00
07/12/22	JT	0.20	Correspondence and review re listing of properties;	70.00
07/12/22	BB	0.50	MS Teams meeting with B. Gelman, D. Watkins and T. McElroy re: form of agreement to use for possible sales and confidentiality issues and OREA form for same;	287.50
07/18/22	JT	0.20	Correspondence regarding developments on matters raised by shareholders;	70.00
07/18/22	BB	0.30	Emails with B. Gelman re: amounts owing by the 182 company and the account receivable from Parkview Homes. Email to J. Larry re: same;	172.50
07/19/22	BB	0.40	Review of email from B. Gelman re: his discussions with S. McLaren and telephone call with B. Gelman re: same;	230.00
07/20/22	JT	0.20	Correspondence and review re matters potentially submitted to arbitration;	70.00
07/20/22	JT	0.30	Briefly review offer to purchase from TVM Group;	105.00
07/20/22	BB	2.70	Review of letter from D. Nunes to F. Newbould and email report to B. Gelman re: same. Telephone call with J. Larry re: communications between S. McLaren and the Liquidator, and request by D. Nunes for an appointment with F. Newbould. Telephone call with B. Gelman re: amounts owing to 182 in Q3 and Q4 of 2021 and review of same, advance by Parkview Homes of amounts owing to 182, and inquiry on the Whitefield property. Emails with B. Gelman and his group re: supplementary tax bill and payment of same. Email to D. Nunes and J. Larry re: possible arbitration case conference re: amounts owing to 182 and re: documentation their clients may have re: same. Review of inquiries from an agent for a potential purchaser of Whitefield and emails to B. Gelman and D. Watkins re: suggested response to same;	1,552.50
07/21/22	JT	0.20	Review, correspondence and working session with B. Bissell re sale process and attendant matters;	70.00
07/21/22	BB	4.40	Preparation for and attendance at teleconference with F. Newbould re: arbitration proceedings between P. Dietrich and S. McLaren. Review of various emails from D. Watkins re: offers received and review of the offers themselves. Several emails and phone calls with B. Gelman re: issues arising out of the offers and instructions to D. Watkins on next steps. Review of the CMHC	2,530.00

Date	Professional	Hours	Narrative	Amount
07/22/22	BB	5.20	mortgage, schedule and loan agreement for issues in relation to requests from purchasers. Email to D. Watkins re: meeting to review the offers and preparation of a summary of same;	2,990.00
07/22/22	BB	5.20	Telephone call with B. Gelman re: offers received, involvement of the agent in decision making and request to do a detailed review of the offers. Detailed review of the offers and memorandum to B. Gelman re: same. Telephone call with him re: offers and next steps. Telephone call with and email to D. Watkins re: same. Emails with T. McElroy re: payment of pre-filing amounts noted by S. McLaren. Review of further offer received and email to B. Gelman re: same;	2,990.00
07/25/22	BB	2.70	Several telephone calls with B. Gelman re: new offers received. Review of same and emails to B. Gelman re: same. Emails re: acceptance of leading bid and emails with D. Watkins re: financial wherewithal of the proposed purchaser and review of financial statements re: same;	1,552.50
07/26/22	BB	0.80	Telephone call with B. Gelman re: condition in favour of the Whitefield purchaser re: review of the CMHC mortgage and email to D. Watkins re: same. Review of offers received on the Brock property. Email from D. Nunes re: steps to reach full administration on estates and emails with B. Gelman re: issues with same;	460.00
07/28/22	BB	0.30	Emails with B. Gelman re: contact by the purchaser of Whitefield with CMHC, the terms of the CMHC mortgage and seeking waiver of that condition;	172.50
08/02/22	BB	1.20	Review of emails between B. Gelman and P. Dietrich re: CMHC mortgage and other issues on the intended sale of the Whitefield property. Email to B. Gelman re: issues with same. Teleconference with B. Gelman and T. McElroy re: D. Nunes' request to wrap up administration of certain estates, matters left to address to do so, allocation and intercompany accounts receivable, and review of transactions for the report directed by F. Newbould;	690.00
08/03/22	BB	0.50	Email to D. Nunes re: issues and timing of steps to wrap up certain estates. Email to B. Gelman re: same. Review of draft email from T. McElroy to S. McLaren and suggested revisions to same.;	287.50
08/04/22	BB	1.70	Review of email and report from D. Watkins re: marketing efforts for the Brock property. Teleconference with him, co-agents, B. Gelman and T. McElroy re: marketing issues for the property and next steps;	977.50
08/05/22	BB	0.80	Lengthy telephone call with J. Baird re: issues to address in the Whitefield agreement and request to	460.00

<b>Date</b>	<b>Professional</b>	<b>Hours</b>	<b>Narrative</b>	<b>Amount</b>
			change it from an asset sale to a share sale and problems with same. Telephone call thereafter with B. Gelman to report on same;	
08/10/22	BB	0.80	MS Teams call with M. Sabek and R. Cecconi of CMHC and T. McElroy re: CMHC conditions and issues on the Whitefield deal. Telephone calls and emails with B. Gelman and T. McElroy thereafter;	460.00
08/11/22	BB	2.40	Email to J. Baird re: contact with CMHC and emails with B. Grelman re: same. Review of correspondence and agreement from Danhew Holdings re: the one foot reserves. Email to B. Gelman re: enforceability of the agreement and re: options for disposal of a 50% beneficial interest;	1,380.00
08/12/22	BB	0.30	Telephone call and emails with M. Sabek re: getting a copy of the Whitefield agreement. Email to J. Baird re: same;	172.50
08/15/22	BB	0.20	Email from J. Baird re: providing the Whitefiled agreement to CMHC and email to M. Sabek re: same;	115.00
08/16/22	RAI	0.20	Reviewing Acknowledgment and Direction; instructing clerk re registration of Court Order;	130.00
08/26/22	BB	3.10	Review of draft memorandum to the parties and to F. Newbould on the advances by 182 to Parkview Homes and related issues. Zoom call with B. Gelman and T. McElroy re: same. Preparation of suggested revisions on the memorandum and telephone call with T. McElroy re: same;	1,782.50
08/30/22	BB	0.60	Telephone call with B. Gelman and T. McElroy to finalize the memorandum to F. Newbould. Email to J. Baird re: communication with CMHC re: the mortgage assumption;	345.00
08/31/22	BB	0.70	Telephone call with J. Baird re: progress of the conditional agreement on Whitefield and the CMHC terms.;	402.50
09/01/22	BB	1.30	MS Teams meeting with M. Sabek, R. Cecconi and T. McElroy re: the Whitefield agreement and communications with the purchaser. Review of insurance claim issues and payment of deductible and email to B. Gelman and his group re: submitting it to Parkview Homes for payment. Telephone call with D. Nunes re: timing and issues for a claims process, and re: problems with converting the Whitefield offer from an asset sale to a share sale. Reporting email to B. Gelman re: same;	747.50
09/06/22	BB	2.30	Preparation for and attendance at Zoom arbitration case conference with F. Newbould, D. Nunes, J. Larry, B. Gelman and T. McElroy. Telephone call and emails with D. Nunes thereafter re: follow-up	1,322.50

Date	Professional	Hours	Narrative	Amount
			issues. Emails with J. Baird re: terms of extension of the condition on the Whitefield offer and emails and calls with B. Gelman re: same and instructions;	
09/07/22	BB	0.40	Emails with D. Nunes re: set-off issues raised by Parkview Homes;	230.00
09/08/22	BB	0.50	Review of request from CMHC for mortgage assumption purposes of information about the property and email to S. Warner re: same;	287.50
09/09/22	BB	0.80	Review of emails re: HST assessment on the Whitefield property and emails with T. McElroy and B. Gelman re: steps necessary to allow payment and motion re: same;	460.00
09/12/22	BB	0.30	Telephone call with B. Gelman re: HST owing for Whitefield, cost of a motion to permit payment and analysis of interest and/or penalties that may accrue on delayed payment;	172.50
09/13/22	BB	0.20	Email to J. Larry re: repayment of \$100,000 of the amounts owing by Parkview Homes to 182;	115.00
09/15/22	BB	0.20	Emails with M. Sabek re: new conditional date on the Whitefield offer;	115.00
09/20/22	BB	0.70	Email from S. Warner re: information requested by CMHC about the Whitefield property. Email to M. Sabek re: same;	402.50
09/21/22	BB	0.70	MS Teams meeting with M. Sabek and R. Cecconi re: status of communications with the purchaser of the Whitefield property and issues with same. Email to J. Baird re: same;	402.50
09/23/22	BB	1.80	Voicemail and email to J. Baird re: status of purchaser dealings with CMCH on the Whitefield agreement. Telephone call with J. Larry re: resistance by Parkview Homes to paying funds to 182, possible solvency issues, and matters to review re: same. Telephone call with B. Gelman re: report on same. Email to the court re: available hearing dates and email to D. Nunes and J. Larry re: same;	1,035.00
09/24/22	BB	0.30	Email from D. Nunes re: lack of response from Parkview Homes on partial payment of amounts owing to 182. Email to B. Gelman and T. McElroy re: same;	172.50
09/28/22	BB	1.90	Review of issues with the condition on the Whitefield offer and status of efforts to address it. Email to and telephone call with B. Gelman re: options and instructions. Email to J. Baird re: next steps by the purchaser. Telephone call with D. Nunes re: terms of seeking approval for payment of pre-appointment expenses and re: status of the request of Parkview Homes to repay \$100,000 of	1,092.50

Date	Professional	Hours	Narrative	Amount
			the amounts owing to 182;	
09/29/22	BB	0.50	Review of draft second report and emails re: updating accounting information in same.	287.50

**Sub-Total Fees:** 41,990.00

**HST on Fees:** 5,458.70

### DISBURSEMENTS

	Courier	15.00
	On Corp. Fee	260.10
	OnCorp. Gov't Fee* *	96.00
	Document Registration - Statutory Fee* *	66.30
	Teraview Search Disbursement	46.40
	Document Registration - ELRSA Fee	11.05
	Teraview Search Disbursement - Statutory Fee	19.90
06/06/2022	MAG-CIVIL - File Motion Record *	320.00

**Sub-Total Disbursements:** 834.75

Disbursements marked with \* indicate exempt

**HST on Disbursements:** 45.82

**TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$5,504.52 HST):** \$ **48,329.27**

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

Per: Brendan Bissell

E. & O. E.



Suite 1600  
480 University Avenue  
Toronto, Ontario  
M5G1V2

Telephone: (416) 597-9922  
Facsimile: (416) 597-3370

## Remittance Advice

Albert Gelman Inc.  
100 Simcoe Street  
Suite 125  
Toronto, ON M5H 3G2  
Canada

Attention: Mr. Bryan Gelman

Invoice No. 191994  
Invoice Date: October 11, 2022

Client ID: 102197  
Matter ID: 0004  
Billing Attorney: BB

Current Billing:	48,329.27
Previous Balance:	0.00
<b>Total Amount:</b>	<b>48,329.27</b>
Amount Remitted:	\$ _____

**PAUL JOSEPH DIETRICH**

Applicant

-and-

**STEVEN ROBERT MCLAREN**

Respondent

Court File No. CV-22-00679109-00CL

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***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
**Proceeding commenced TORONTO**

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**FEE AFFIDAVIT OF R. BRENDAN BISSELL**  
**(sworn October 11, 2022)**

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**GOLDMAN SLOAN NASH & HABER LLP**  
480 University Avenue, Suite 1600  
Toronto ON M5G 1V2  
Fax: 416-597-3370

**R. Brendan Bissell (LSUC No. 40354V)**  
Tel: 416-597-6489  
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Lawyers for the Liquidator, Albert Gelman Inc.

**PAUL JOSEPH DIETRICH**

and

**STEVEN ROBERT MCLAREN**

Applicant

Respondent

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***ONTARIO***  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
**Proceeding commenced TORONTO**

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**SUPPLEMENTARY MOTION RECORD**  
(motion returnable October 13, 2022)

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**GOLDMAN SLOAN NASH & HABER LLP**  
480 University Avenue, Suite 1600  
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Lawyers for the Liquidator, Albert Gelman Inc.