

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

B E T W E E N:

AMERICAN GENERAL LIFE INSURANCE COMPANY and
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.

Applicants

- and -

VICTORIA AVENUE NORTH HOLDINGS INC.
and THE PARTIES LISTED ON SCHEDULE "A"

Respondents

**APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985,
c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43**

**APPLICATION RECORD
(Appointing Receiver)
Returnable August 3, 2021**

July 9, 2021

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

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Lawyers for the Applicants

TO: SERVICE LIST

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c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43**

SERVICE LIST
(as at July 9, 2021)

<p>BLAKE, CASSELS & GRAYDON LLP 199 Bay Street Suite 4000, Commerce Court West Toronto, Ontario M5L 1A9</p> <p>Pamela L.J. Huff, LSO #27344V Tel: 416-863-2958 Email: pamela.huff@blakes.com</p> <p>Aryo Shalviri, LSO #63867A Tel: 416-863-2962 Email: aryo.shalviri@blakes.com</p> <p>Jules Monteyne, LSO #72980C Tel: 416-863-5256 Fax: 416-863-2663 Email: jules.monteyne@blakes.com</p> <p><i>Lawyers for the Applicants</i></p>	<p>KPMG INC. Bay Adelaide Centre 333 Bay Street, Suite 4600 Toronto, Ontario M5H 2S5</p> <p>Nick Brearton Tel: 416-777-3768 Email: nbrearton@kpmg.ca</p> <p>George Bourikas Tel: 416-777-8887 Email: gbourikas@kpmg.ca</p> <p>Katherine Forbes Tel: 416-777-8107 Email: katherineforbes@kpmg.ca</p> <p><i>Proposed Receiver</i></p>
--	--

<p>NORTON ROSE FULBRIGHT CANADA LLP 222 Bay Street, Suite 3000 P.O. Box 53 Toronto, Ontario M5K 1E7</p> <p>Evan Cobb Tel: 416-216-1929 Email: evan.cobb@nortonrosefulbright.com</p> <p><i>Independent Counsel for the Proposed Receiver</i></p>	<p>WEISZ FELL KOUR 200 Bay Street, Suite 2305 P.O. Box 120 Toronto, Ontario M5J 2J3</p> <p>Sharon A. Kour Tel: 416-613-8283 Email: skour@wfkaw.ca</p> <p>Caitlin Fell Tel: 416-613-8282 Email: cfell@wfkaw.ca</p> <p><i>Lawyers for the Legal Owner, Victoria Avenue North Holdings Inc.</i></p>
--	---

Legal Owner / Beneficial Owners:

<p>VICTORIA AVENUE NORTH HOLDINGS INC. 200 Ronson Drive, Suite 201 Toronto, Ontario M9W 5Z9</p> <p>Attention: Mark Gross Email: mark@grosscapital.ca</p>	<p>THE BENEFICIAL OWNERS LISTED ON SCHEDULE "A"</p>
---	--

Ministries / Municipalities:

<p>CANADA REVENUE AGENCY c/o Department of Justice Ontario Regional Office The Exchange Tower, Box 36 Suite 3400, 130 King Street West Toronto, Ontario M5X 1K6</p> <p>Diane Winters, General Counsel Tel: 416-973-3172 Fax: 416-973-0810 Email: diane.winters@justice.gc.ca</p> <p>Rakhee Bhandari Tel: 416-952-8563 Email: rakhee.bhandari@justice.gc.ca</p>	<p>MINISTRY OF FINANCE (ONTARIO) Insolvency Unit 33 King Street West, 6th Floor Oshawa, Ontario L1H 8H5</p> <p>Email: insolvency.unit@ontario.ca</p>
<p>CITY OF HAMILTON 71 Main Street West Hamilton, Ontario L8P 4Y5</p> <p>Attention: Legal Services Email: maria.orgera@hamilton.ca</p>	

Parties with PPSA Registrations:

BLUE CHIP LEASING CORPORATION 41 Scarsdale Road, Unit 5 Toronto, Ontario M3B 2R2	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC. 3450 Superior Court, Unit 1 Oakville, Ontario L6L 0C4 Tel: 877-500-5355 Email: corporateca@dllgroup.com
MERIDIAN ONECAP CREDIT CORP. Suite 1500, 4710 Kingsway Burnaby, British Columbia V5H 4M2	

Parties with Encumbrances Registered on Title:

1012689 ONTARIO LIMITED 45 Lower Jarvis Street Toronto, Ontario M5E 1R8 With a copy to: DALE & LESSMANN LLP 181 University Avenue, Suite 2100 Toronto, Ontario M5H 3M7 Nedko Petkov Tel: 416-369-7821 Email: npetkov@dalelessmann.com	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC. 3450 Superior Court, Unit 1 Oakville, Ontario L6L 0C4 Tel: 877-500-5355 Email: corporateca@dllgroup.com
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mark@grosscapital.ca; diane.winters@justice.gc.ca; rakhee.bhandari@justice.gc.ca;
insolvency.unit@ontario.ca; maria.orgera@hamilton.ca; corporateca@dllgroup.com;
npetkov@dalelessmann.com;

SCHEDULE "A"

Individuals
Allan Gross
Errol Yim and Andrea Yim, jointly
Ava Gross
Karen Nakagawa and Calvin Nakagawa, jointly
Carol Jaxon
Carole Kai Onouye
Diane Curtis
Dwight Otani and Theresa Otani, jointly
Edward Bugarin
Ellen Fleishman
Gemie Arakawa
George Tamashiro
Guy Pace and Caroline Berdusco, jointly
Heidi Berger
Henry Ko
Hongwei Su
James Brand
Janis L. Lai Trustee
Jean Morel
Jian Zhang
Johann Strasser
John Dattomo and Daniela Dattomo
Kelly Ann Hiraki and Jonathan Wah Hee Hee, jointly
Randall Y.C. Ho
Robert Atkinson
Roberta Sunahara and Paul Sunahara, jointly
Seymour Kazimirski
Stanley Salcedo

Trusts
Charlyn Shizue Honda Masini Trust, by and through its trustee(s)
Fleishman Family Trust, by and through its trustee(s)
J. Zachery Jones Trust, by and through its trustee(s)
Jane Shigeta Revocable Living Trust, by and through its trustee(s)
Jasen Takei Revocable Living Trust, by and through its trustee(s)
Melvin Shigeta Revocable Living Trust, by and through its trustee(s)
Ruth Hisaye Honda Trust, by and through its trustee(s)
S. Bucky Revocable Living Trust & Bruce E. Bucky Revocable Living Trust, by and through its trustee(s)
Wallace K. Tsuha Trust, by and through its trustee(s)
Corporations / Partnerships
1236068 Ontario Limited
1649750 Ontario Inc.
1818019 Ontario Limited
Citydrill Inc.
Gross Capital Inc.
Dirk and Dale IRA LLC
Gross Medical Opportunities Fund LP
Hybrid Activities Inc.
Mark Craig Gross Holdings Inc.
Randy 88, LLC
Rastogi Medicine Professional Corporation
RMK IRA LLC

Court File No.

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APPLICATION RECORD

INDEX

Tab No.		Page No.
1.	Notice of Application	1
2.	Affidavit of Jacob Baron, sworn July 9, 2021	15
A	Exhibit A: List of Properties and Legal Descriptions	34
B	Exhibit B: Bankruptcy and Insolvency Record Search Results against Gross Capital Inc.	36
C	Exhibit C: PIN Search Results	38
D	Exhibit D: Nominee Agreements	43
E	Exhibit E: Corporate Profile Report for the Legal Owner	108
F	Exhibit F: Nominee Acknowledgment	113

Tab No.		Page No.
G	Exhibit G: Unsigned Amended and Restated Nominee Agreement	233
H	Exhibit H: Mortgage	251
I	Exhibit I: GSA	289
J	Exhibit J: General Assignment of Rents	305
K	Exhibit K: PPSA Search Results	319
L	Exhibit L: February 2020 Reservation of Rights	348
M	Exhibit M: February 2020 Default Notice	354
N	Exhibit N: March 2020 Default Notice	357
O	Exhibit O: Final Forbearance Agreement	359
P	Exhibit P: Demand Letter	409
Q	Exhibit Q: Section 244 Notices	417
R	Exhibit R: Receiver Term Sheet	427
S	Exhibit S: Service Letter	437
3.	Affidavit of Nancy Thompson, sworn July 9, 2021	442
A	Exhibit A: Master Contact List	448
B	Exhibit B: Sample Section 244 Notice	454
C	Exhibit C: Delivery to All Respondents	459
D	Exhibit D: Delivery to Other Potential Parties	462
4.	Draft Substituted Service Order	465
5.	Draft Order (Appointing Receiver)	469
6.	Blackline to Model Receivership Order	488

TAB 1

Court File No. CV-21-00665375-00CL

**ONTARIO
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B E T W E E N:

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NOTICE OF APPLICATION

TO THE RESPONDENT(S)

A LEGAL PROCEEDING HAS BEEN COMMENCED by the applicants. The claim made by the applicants appears on the following page.

THIS APPLICATION will come on for a hearing before a Judge presiding over the Commercial List:

- In person;
- By telephone conference;
- By video conference.

on **Tuesday, August 3, 2021, at 2:00 p.m.** or as soon after that time as the application can be heard, at the following location:

Join Zoom Meeting

<https://us02web.zoom.us/j/83581937780?pwd=U25lanBQdHhqR1NBQ3JkVGRtYlhWUT09>

Meeting ID: 835 8193 7780

Passcode: 117615

Please refer to the video conference details attached at Schedule “B” hereto in order to attend the application, and advise if you plan to attend the application by emailing Jules Monteyne at jules.monteyne@blakes.com.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application you or an Ontario lawyer acting for you must forthwith prepare a notice of appearance in Form 38A prescribed by the *Rules of Civil Procedure*, serve it on the applicants’ lawyer or, where the applicants do not have a lawyer, serve it on applicants, and file it, with proof of service, in this court office, and you or your lawyer must appear at the hearing.

IF YOU WISH TO PRESENT AFFIDAVIT OR OTHER DOCUMENTARY EVIDENCE TO THE COURT OR TO EXAMINE OR CROSS-EXAMINE WITNESSES ON THE APPLICATION, you or your lawyer must, in addition to serving your notice of appearance, serve a copy of the evidence on the applicants’ lawyer or, where the applicants do not have a lawyer, serve it on the applicant, and file it, with proof of service, in the court office where the application is to be heard as soon as possible, but at least four days before the hearing.

IF YOU FAIL TO APPEAR AT THE HEARING, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO OPPOSE THIS APPLICATION BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

Date July ~~9~~¹², 2021

Issued by Maggie Sawka
Local Registrar

Digitally signed by Maggie Sawka
DN: cn=Maggie Sawka, o=Ministry of
the Attorney General, ou=Superior
Court of Justice,
email=maggie.sawka@ontario.ca, c=CA
Date: 2021.07.12 09:57:46 -04'00'

Address of court office: 330 University Avenue 9th floor
Toronto ON M5G 1R7

TO: VICTORIA AVENUE NORTH HOLDINGS INC.
200 Ronson Drive, Suite 201 & 300
Toronto, Ontario M9W 5Z9

AND TO: THE RESPONDENTS
Listed on Schedule “A” hereto

AND TO: THE SERVICE LIST

SCHEDULE "A"

Individuals
Allan Gross
Errol Yim and Andrea Yim, jointly
Ava Gross
Karen Nakagawa and Calvin Nakagawa, jointly
Carol Jaxon
Carole Kai Onouye
Diane Curtis
Dwight Otani and Theresa Otani, jointly
Edward Bugarin
Ellen Fleishman
Gemie Arakawa
George Tamashiro
Guy Pace and Caroline Berdusco, jointly
Heidi Berger
Henry Ko
Hongwei Su
James Brand
Janis L. Lai Trustee
Jean Morel
Jian Zhang
Johann Strasser
John Dattomo and Daniela Dattomo
Kelly Ann Hiraki and Jonathan Wah Hee Hee, jointly
Randall Y.C. Ho
Robert Atkinson
Roberta Sunahara and Paul Sunahara, jointly
Seymour Kazimirski
Stanley Salcedo

Trusts
Charlyn Shizue Honda Masini Trust, by and through its trustee(s)
Fleishman Family Trust, by and through its trustee(s)
J. Zachery Jones Trust, by and through its trustee(s)
Jane Shigeta Revocable Living Trust, by and through its trustee(s)
Jasen Takei Revocable Living Trust, by and through its trustee(s)
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Gross Capital Inc.
Dirk and Dale IRA LLC
Gross Medical Opportunities Fund LP
Hybrid Activities Inc.
Mark Craig Gross Holdings Inc.
Randy 88, LLC
Rastogi Medicine Professional Corporation
RMK IRA LLC

SCHEDULE “B”

Conference Details to join Application via Zoom

Join Zoom Meeting

<https://us02web.zoom.us/j/83581937780?pwd=U25IanBQdHhqR1NBQ3JkVGRTYlhwUT09>

Meeting ID: 835 8193 7780

Passcode: 117615

One tap mobile

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+17789072071,,83581937780#,,,,*117615# Canada

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+1 647 558 0588 Canada

+1 778 907 2071 Canada

+1 438 809 7799 Canada

+1 587 328 1099 Canada

+1 613 209 3054 Canada

+1 647 374 4685 Canada

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 346 248 7799 US (Houston)

+1 470 250 9358 US (Atlanta)

+1 470 381 2552 US (Atlanta)

+1 602 753 0140 US (Phoenix)

+1 646 518 9805 US (New York)

+1 651 372 8299 US (Minnesota)

+1 669 219 2599 US (San Jose)

+1 669 900 6833 US (San Jose)

+1 720 928 9299 US (Denver)

+1 786 635 1003 US (Miami)

+1 929 205 6099 US (New York)

+1 971 247 1195 US (Portland)

+1 206 337 9723 US (Seattle)

+1 213 338 8477 US (Los Angeles)

+1 253 215 8782 US (Tacoma)

+1 267 831 0333 US (Philadelphia)

Meeting ID: 835 8193 7780

Passcode: 117615

Find your local number: <https://us02web.zoom.us/u/kb1lpxX89n>

Join by SIP

83581937780@zoomcrc.com

Join by H.323

162.255.37.11 (US West)

162.255.36.11 (US East)

213.19.144.110 (Amsterdam Netherlands)

213.244.140.110 (Germany)

69.174.57.160 (Canada Toronto)

65.39.152.160 (Canada Vancouver)

Meeting ID: 835 8193 7780

Passcode: 117615

APPLICATION

1. The applicants, American General Life Insurance Company and the National Union Fire Insurance Company of Pittsburgh, PA. (collectively, the “**Applicants**”), make this application for:

(a) an Order, substantially in the form located at Tab 5 of the Applicants’ Application Record (the “**Appointment Order**”), *inter alia*:

- i. abridging the time for the service of the Notice of Application and the Application Record, validating the method of service pursuant to the Substituted Service Order (as defined below) and dispensing with further service thereof;
- ii. appointing KPMG Inc. (“**KPMG**”) as receiver and manager (in such capacities, the “**Receiver**”), without security, of (A) all of the assets, undertakings and properties, including, without limitation, the properties with legal descriptions set out in Schedule “B” of the Appointment Order (the “**Real Properties**”) of Victoria Avenue North Holdings Inc. (the “**Legal Owner**”) acquired for, or used in relation to the Legal Owner’s business (collectively, the “**Legal Owner’s Property**”), and (B) all right, title and interest of any beneficial owners (the “**Beneficial Owners**” and together with the Legal Owner, the “**Debtors**”) in and to the Legal Owner’s Property, including the Real Properties and all proceeds thereof, whether held directly or indirectly by the Beneficial Owners for themselves or for others (collectively, the “**Beneficial Owners’ Property**” and together with the Legal Owner’s Property, the “**Property**”), including the Beneficial

Owners who are Respondents in these proceedings and are listed on Schedule “A” of the Appointment Order (the “**Original Beneficial Owners**”), pursuant to Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended, and Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”);

- iii. granting a stay of proceedings in respect of the Legal Owner and the Property;
- iv. granting charges over the Property, on the terms set out in the proposed Appointment Order: (i) in favour of the Receiver and counsel to the Receiver (including independent counsel) to secure their fees and disbursements in respect of these proceedings, and (ii) for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by the Appointment Order; and

(b) an Order, on an *ex parte* basis, substantially in the form located at Tab 4 of the Applicants’ Application Record (the “**Substituted Service Order**”), approving a substituted method of service of the Notice of Application, Application Record and such further materials as may be filed by the Applicants in connection with the Application (the “**Application Materials**”) upon the Original Beneficial Owners and the Other Potential Parties of Interest (as defined below); and

(c) such further and other relief as counsel may request and this Honourable Court may permit.

THE GROUNDS FOR THIS APPLICATION ARE:**Background**

1. On March 30, 2015, the Applicants advanced a loan (the “**Loan**”) to the Legal Owner in the principal amount of \$24,500,000 to fund the acquisition of two medical office buildings (which comprise the Real Properties) by the Legal Owner;
2. As at June 30, 2021, the total amount of principal and interest outstanding under the Loan is \$22,897,734, comprised of outstanding principal in the amount of \$21,747,420.56 and accrued and outstanding interest in the amount of \$1,150,313.44 (together with all costs, fees, expenses, additional interest and other amounts payable pursuant to the Loan and Security Documents, the “**Indebtedness**”);
3. The Loan is secured by the Loan and Security Documents which include a Mortgage, a GSA and a General Assignment of Rents (all as defined below);
4. The Legal Owner has failed to make a single regularly scheduled monthly payment of principal and interest under the Loan (each, a “**Scheduled Loan Payment**”) since March 2020;
5. On May 7, 2020, the Applicants agreed to forbear from: (i) making demands and accelerating the Indebtedness, (ii) issuing notices under section 244 of the BIA, and (iii) enforcing their security (the “**Security**”), in each case for a period of time (the “**Forbearance Period**”), in order to provide the Legal Owner with an opportunity to pursue an out-of-court refinancing and/or a sale of the Real Properties which would permit them to repay the Indebtedness;

6. The Forbearance Period has been extended a number of times and most recently, it was extended one final time to 5:00 p.m. on June 17, 2021;
7. The final Forbearance Period expired without the Legal Owner having received a binding commitment in respect of a refinancing or sale;
8. On June 18, 2020 and June 23, 2021, the Applicants delivered to the Legal Owner, Original Beneficial Owners and Other Potential Parties of Interest (each as defined below): (i) letters declaring the entirety of the Indebtedness to be due and payable and demanding payment of same, and (ii) notices under section 244 of the BIA (collectively, the “**Section 244 Notices**”);
9. The notice period in the Section 244 Notices has expired;

Business, Debtors & Real Properties

10. The business of the Legal Owner is to own and manage the Real Properties and collect rents from tenants thereof;
11. The Real Properties are two medical office buildings located in Hamilton, Ontario;
12. The Legal Owner holds legal title to the Real Properties as a bare nominee for the Original Beneficial Owners, pursuant to nominee agreement executed by each of them at the time that the Loan was advanced;
13. There are forty-nine Original Beneficial Owners comprised of individuals, trusts, and corporations;

14. The Legal Owner has provided an unsigned amended and restated nominee agreement which purports to indicate certain changes to the beneficial owners of the Real Properties and lists thirty-five additional parties (collectively, the “**Other Potential Parties of Interest**”);

15. Based on the information available, the Original Beneficial Owners and the Other Potential Parties of Interest are numerous and reside throughout Canada and the United States and it would be exceptionally difficult, impractical and costly to seek to effect personal service of the Application Materials upon each Original Beneficial Owner and serve the other Potential Parties of Interest;

16. Accordingly, the Applicants seek, as a preliminary matter, a Substituted Service Order;

Loan and Security Documents

17. The Loan is evidenced by a mortgage registered on title for the Real Properties on March 31, 2015 (the “**Mortgage**”);

18. Pursuant to a direction to nominee and acknowledgment dated as of March 30, 2015 (the “**Nominee Acknowledgment**”), each Original Beneficial Owner has, among other things, (i) agreed to be bound by the Loan and Security Documents and obligations thereunder, and (ii) postponed and subordinated all debts and liabilities of the Legal Owner to it in favour of the Indebtedness owing to the Applicants;

19. To secure the Indebtedness, the Legal Owner has granted each of the Applicants with, among other things: (i) a charge in respect of the Real Properties pursuant to the Mortgage, (ii) a security interest over all of its present and after acquired property, pursuant to a general security

agreement dated as of March 30, 2015 (the “**GSA**”), and (iii) an assignment of all leases and rents, pursuant to a general assignment of leases and rents dated as of March 30, 2015 (the “**General Assignment of Rents**” and together with the GSA, Mortgage, Nominee Acknowledgment and other loan and security documents entered into with the Legal Owner and the Original Beneficial Owners in connection with the Loan, the “**Loan and Security Documents**”);

20. To further secure the Indebtedness, each of the Original Beneficial Owners has, pursuant to the Nominee Acknowledgment, granted to each of the Applicants, a security interest in and to all of its right, title and interest in and to the Legal Owner’s Property, including the Real Properties and all proceeds thereof;

Continuing Defaults

21. At this time, the Indebtedness remains unpaid and many Events of Default have occurred and are continuing, including, without limitation Events of Default as a result of:

- (a) the Legal Owner’s failure to pay when due, a single Scheduled Loan Payment since March 2020 (a period of fifteen months);
- (b) the registration of certain mortgage charges and other security interests against the Real Properties by third parties, without the consent of the Applicants;
- (c) the registration of certain security interests against the Legal Owner by third parties, without the consent of the Applicants;
- (d) the Legal Owner’s failure to comply with its obligations under the *Excise Tax Act* (Canada) to remit harmonized sale tax; and

- (e) the failure of the Legal Owner to comply with numerous covenants provided for in forbearance agreements entered into with the Applicants since May 7, 2020;

Scope of the Receivership

22. The scope of the Receiver's appointment pursuant to the proposed Appointment Order extends to: (i) all of the Legal Owner's Property, and (ii) all right, title and interest of any Beneficial Owners (including the Original Beneficial Owners) in and to the Legal Owner's Property, including the Real Properties and all proceeds thereof, whether held directly or indirectly by the Beneficial Owners for themselves or for others;

The Proposed Receiver and Funding of the Receivership

23. KPMG is a licensed trustee, as defined in the BIA, with extensive experience in Canadian insolvency proceedings, including receiverships;

24. Given the limited cash resources and limited positive cashflow of the Legal Owner, it is expected that the Receiver (if appointed) will require additional funding. It is contemplated that the Receiver (if appointed) will be empowered to borrow funds from the Applicants in accordance with a budget set out in a term sheet for the purposes of, among other things, funding operations and the professional costs and disbursements of the receivership for a period of time sufficient to permit the Receiver to devise, seek Court approval of and implement a robust sale process for the Real Properties which thoroughly canvasses the market;

25. The appointment of KPMG as Receiver is just and convenient in the circumstances;

Additional Grounds

26. The grounds as more particularly set out in the Affidavit of Jacob Baron, sworn July 9, 2021 (the “**Baron Affidavit**”);
27. The grounds as more particularly set out in the Affidavit of Service of Nancy Thompson, sworn July 9, 2021 (the “**Thompson Affidavit**”);
28. Section 243 of the BIA;
29. Section 101 of the CJA;
30. Rules 1.04, 2.03, 3.02, 16, 38 and 39 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg 194, as amended; and
31. Such further and other grounds as counsel may advise and this Honourable Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the application:

1. The Baron Affidavit, and the exhibits thereto;
2. The Thompson Affidavit, and the exhibits thereto; and
3. Such further and other materials as counsel may advise and this Honourable Court may permit.

12

July 9, 2021

9

BLAKE, CASSELS & GRAYDON LLP

Barristers and Solicitors

199 Bay Street

Suite 4000, Commerce Court West

Toronto, Ontario M5L 1A9

Pamela L.J. Huff, LSO #27344V

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Lawyers for the Applicants

Court File No.: CV-21-00665375-00CL

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Applicants

VICTORIA AVENUE NORTH HOLDINGS INC. *et al.*
Respondents

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

Proceeding Commenced at Toronto

NOTICE OF APPLICATION

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TAB 2

Court File No.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

AMERICAN GENERAL LIFE INSURANCE COMPANY and
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.

Applicants

- and -

VICTORIA AVENUE NORTH HOLDINGS INC.
and THE PARTIES LISTED ON SCHEDULE "A"

Respondents

**APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985,
c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43**

AFFIDAVIT OF JACOB BARON
(Sworn July 9, 2021)

I, Jacob Baron, of the City of New York, in the State of New York, United States of America, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Vice-President of American General Life Insurance Company ("**AIG**"). As such, I have knowledge of the matters deposed to in this affidavit. Where this affidavit is not based on my direct personal knowledge, it is based on information and belief and I verily believe such information to be true.

2. This affidavit is sworn in support of an application by AIG and National Union Fire Insurance Company of Pittsburgh, PA. (“**National Union**”, and together with AIG, the “**Applicants**”) for:

- (a) an Order (the “**Appointment Order**”) appointing KPMG Inc. (“**KPMG**”) as receiver and manager (in such capacities, the “**Receiver**”) without security, of: (i) all of the assets, undertakings and properties, including, without limitation, the properties with legal descriptions set out in **Exhibit “A”** hereto (the “**Real Properties**”) of Victoria Avenue North Holdings Inc. (the “**Legal Owner**”) acquired for, or used in relation to the Legal Owner’s business (collectively, the “**Legal Owner’s Property**”), and (ii) all right, title and interest of any beneficial owners (the “**Beneficial Owners**”) in and to the Legal Owner’s Property, including the Real Properties and all proceeds thereof, whether held directly or indirectly by the Beneficial Owners for themselves or for others, including the Beneficial Owners who are Respondents in these proceedings and are listed on Schedule “A” (the “**Original Beneficial Owners**”), pursuant to Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended, and Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”); and
- (b) an order (the “**Substituted Service Order**”) approving a substituted method of service of the Notice of Application and Application Record and such other materials as may be filed by the Applicants in connection with the Application (the “**Application Materials**”) upon the Original Beneficial Owners and the Other Potential Parties of Interest (as defined below).

Overview

3. The Applicants are related entities and part of the American International Group of companies. Collectively, the Applicants are the senior secured creditors of the Legal Owner. As a result of numerous events of default under the Loan and Security Documents (as defined below) (each an “**Event of Default**” and collectively, the “**Events of Default**”) which have been continuing since February 2020 (including ongoing payment defaults since April of 2020), the

Applicants are seeking the appointment of the Receiver pursuant to the proposed Appointment Order.

4. On March 30, 2015, the Applicants advanced a loan (the “**Loan**”) to the Legal Owner in the principal amount of \$24,500,000 to fund the acquisition of two medical office buildings (which comprise the Real Properties) by the Legal Owner.

5. The Loan is secured by Loan and Security Documents (as defined below), which include a mortgage, a general security agreement and a general assignment of rents (all as described in greater detail below).

6. As at June 30, 2021, the total amount of principal and interest outstanding under the Loan is \$22,897,734, comprised of outstanding principal in the amount of \$21,747,420.56 and accrued and outstanding interest in the amount of \$1,150,313.44 (together with all costs, fees, expenses, additional interest and other amounts payable pursuant to the Loan and Security Documents, the “**Indebtedness**”).

7. The Legal Owner has failed to make a single regularly scheduled monthly payment of principal and interest under the Loan (each, a “**Scheduled Loan Payment**”) since March 2020.

8. As described in greater detail below, in February 2020, the Applicants noted the Legal Owner in default under the Loan and Security Documents and (through their counsel) engaged KPMG as their financial advisor to review the Legal Owner’s financial affairs and operations and obtain information regarding the Real Properties and any rent deferral arrangements with the tenants thereof.

9. As further described in greater detail below, on May 7, 2020, the Applicants noted additional Events of Default as a result of a failure by the Legal Owner to pay, when due, the Scheduled Loan Payment for April and May of 2020. However, the Applicants did not, at that time, make demand or seek to enforce the security granted to them under the Loan and Security Documents (the “**Security**”) and instead agreed to forbear from exercising such rights in order to provide the Legal Owner with an opportunity to pursue a refinancing and/or a sale of the Real Properties and repay the Indebtedness.

10. Since May 7, 2020, (i) a number of additional Events of Default have occurred and are continuing, and (ii) efforts to refinance the Indebtedness or sell the Real Properties have been unsuccessful.

11. As further described in greater detail below, on June 18, 2021 and June 23, 2021, the Applicants issued to the Legal Owner, Original Beneficial Owners and Other Potential Parties of Interest: (i) a Demand Letter (as defined below), noting certain Events of Default and accelerating the Indebtedness, and (ii) Section 244 Notices (as defined below).

12. The notice period in the Section 244 Notices has lapsed and the Legal Owner has consented to the appointment of the Receiver.

13. On June 29, 2021, AIG and certain affiliated entities that had advanced a separate loan to certain borrowers affiliated with the Legal Owner, obtained an order from the Court appointing KPMG as receiver of those borrowers in proceedings bearing Court File No. CV-21-00664273-00CL. During the course of that hearing, the Applicants learned, for the first time, that on June 25, 2021, Gross Capital Inc., the parent company of the Legal Owner (“**Gross Capital**”) made a voluntary assignment into bankruptcy and KSV Restructuring Inc. was appointed as bankruptcy trustee. As set out below, I understand that Gross Capital has historically provided the Legal Owner with back office and management support as the Legal Owner has no employees of its own. Attached hereto as **Exhibit “B”** is a copy of the Bankruptcy and Insolvency Record Search against Gross Capital.

14. The Applicants have recently learned that also on June 29, 2021, certain investor parties unrelated to the Applicants which assert an interest in certain loans with Gross Capital, among others (but not the Legal Owner) brought an application (the “**Investor Application**”) alleging, among other things, fraudulent actions by Gross Capital and certain related companies and individuals.

15. The Applicants have lost all confidence in the management of the Legal Owner and the ability of the Legal Owner to produce a transaction in a reasonable timeframe which would result in the repayment of the Indebtedness and are no longer prepared to forbear the exercise of their rights and remedies.

16. The Applicants have serious concerns regarding the nature of the allegations in the Investor Application and are of the view that a court-supervised realization process is necessary and appropriate at this time.

The Real Properties

17. As described above, the Real Properties are two medical office buildings located in Hamilton, Ontario, and legal descriptions of each of the Real Properties are set out in Exhibit “A” hereto. Real property search results against the legal description of each of the Real Properties are attached as **Exhibit “C”** hereto (collectively, the “**PIN Search Results**”).

The Applicants

18. Each of the Applicants are related Delaware companies and part of the American International Group of companies. They are in the business of, among other things, making commercial real estate loans.

19. AIG is the investment advisor for National Union and the Applicants are parties to a co-lending agreement dated as of March 30, 2015 pursuant to which AIG is designated as lead lender in connection with the Loan and granted the authority to act for the other Applicant.

The Legal Owner and Beneficial Owners

20. The Legal Owner holds legal title to the Real Properties as a bare nominee for the Original Beneficial Owners, pursuant to a nominee agreement executed by each of them at the time that the Loan was advanced (the “**Nominee Agreement**”). A copy of the Nominee Agreement is attached as **Exhibit “D”** hereto.

Legal Owner

21. The Legal Owner is an Ontario corporation with its registered head office at 200 Ronson Drive, Suite 201, Toronto, Ontario. A copy of the corporate profile report for the Legal Owner is attached as **Exhibit “E”** hereto.

Original Beneficial Owners

22. Pursuant to the Nominee Agreement and a direction to nominee and acknowledgment dated as of March 30, 2015 (the “**Nominee Acknowledgment**”), the Legal Owner and each of the Original Beneficial Owners acknowledged, confirmed and agreed that at the time the Loan was advanced, the only beneficial owners of the Real Properties were the Original Beneficial Owners. A copy of the Nominee Acknowledgment is attached as **Exhibit “F”** hereto.

23. There are forty-nine Original Beneficial Owners comprised of individuals, trusts, and corporations.

24. Below is a chart summarizing the beneficial ownership interests of the Original Beneficial Owners, as set out in the Nominee Agreement:

Original Beneficial Owner	Percentage of Beneficial Interest
Individuals	
Allan Gross	0.714%
Errol Yim and Andrea Yim, jointly	0.714%
Ava Gross	1.071%
Karen Nakagawa and Calvin Nakagawa, jointly	0.714%
Carol Jaxon	0.714%
Carole Kai Onouye	1.071%
Diane Curtis	0.714%
Dwight Otani and Theresa Otani, jointly	1.429%
Edward Bugarin	0.714%
Ellen Fleishman	0.357%
Gemie Arakawa	3.571%
George Tamashiro	1.429%
Guy Pace and Caroline Berdusco, jointly	0.714%
Heidi Berger	0.714%
Henry Ko	0.714%
Hongwei Su	0.357%
James Brand	0.714%
Janis L. Lai Trustee	0.357%
Jean Morel	5.714%
Jian Zhang	0.714%
Johann Strasser	12.500%
John Dattomo and Daniela Dattomo	0.714%
Kelly Ann Hiraki and Jonathan Wah Hee Hee, jointly	0.714%
Randall Y.C. Ho	1.429%

Original Beneficial Owner	Percentage of Beneficial Interest
Robert Atkinson	1.429%
Roberta Sunahara and Paul Sunahara, jointly	0.714%
Seymour Kazimirski	0.714%
Stanley Salcedo	0.714%
Trusts	
Charlyn Shizue Honda Masini Trust	1.429%
Fleishman Family Trust	1.429%
J. Zachery Jones Trust	1.429%
Jane Shigeta Revocable Living Trust	0.714%
Jasen Takei Revocable Living Trust	1.071%
Melvin Shigeta Revocable Living Trust	0.714%
Ruth Hisaye Honda Trust	0.714%
S. Bucky Revocable Living Trust & Bruce E. Bucky Revocable Living Trust, jointly	0.714%
Wallace K. Tsuha Trust	1.786%
Corporations / Partnerships	
1236068 Ontario Limited	0.714%
1649750 Ontario Inc.	6.429%
1818019 Ontario Limited	0.357%
Citydrill Inc.	2.143%
Dirk and Dale IRA LLC	0.714%
Gross Capital Inc.	16.429%
Gross Medical Opportunities Fund LP	9.643%
Hybrid Activities Inc.	7.143%
Mark Craig Gross Holdings Inc.	0.357%
Randy 88 LLC	1.786%
Rastogi Medicine Professional Corporation	1.429%
RMK IRA LLC	0.714%

25. Pursuant to the Nominee Agreement, the Legal Owner is required to promptly: (i) notify each Original Beneficial Owner upon becoming aware of any default of any instrument relating to the Real Properties, and (ii) transmit to each Original Beneficial Owner, a copy of all notices and claims received by it which relate in anyway to the Real Properties.

26. Since the appointment of KPMG as financial advisor, the Legal Owner has provided KPMG with an unsigned amended and restated nominee agreement dated as of March 16, 2018 (the “**A&R Nominee Agreement**”) which purports to indicate certain changes to the beneficial owners of the Real Properties and lists thirty-five additional parties (collectively, the “**Other Potential Parties of Interest**”). The Legal Owner has not produced a signed copy of the

A&R Nominee Agreement nor did the Applicants receive notices of any changes to the Original Beneficial Owners, as required pursuant to the terms of the Mortgage (as defined below). A copy of the unsigned A&R Nominee Agreement (which has been redacted for certain personal information) is attached hereto as **Exhibit “G”**.

27. The Legal Owner has, in each forbearance agreement, (i) represented to the Applicants that the Other Potential Parties of Interest are Beneficial Owners, and (ii) provided the Applicants with a list of addresses (the “**Contact List**”) which the Legal Owner has indicated is the most recent contact information for all but twelve of the Original Beneficial Owners and all of the Other Potential Parties of Interest. The Contact List is scheduled to each forbearance agreement, including the Final Forbearance Agreement (as defined below). Based on the information available, including in the Contact List, the Original Beneficial Owners and the Other Potential Parties of Interest reside throughout Canada and the United States.

28. Although no notice of any changes to the Original Beneficial Owners has been provided to the Applicants, as required under the Mortgage, out of an abundance of caution and in the interest of full transparency, copies of the Demand Letter to the Legal Owner and Section 244 Notices (each as defined below) indicating the Applicants’ intention to enforce their Security were sent to the Other Potential Parties of Interest based on addresses provided by the Legal Owner for such parties in the Contact List, without acknowledgment that they are Beneficial Owners or of their legal entitlement to receive same.

Business Operations

29. I understand that the Legal Owner is a wholly owned subsidiary of Gross Capital.

30. The business of the Legal Owner is to own and manage the Real Properties and collect rents from tenants thereof. The Legal Owner has entered into a property management agreement dated as of March 30, 2015 with Gross Capital, pursuant to which Gross Capital has been engaged as an independent contractor to manage the Real Properties.

31. I understand from KPMG that Gross Capital has historically engaged Prime Real Estate Group Inc. (“**Prime**”) to manage and maintain the Real Properties and that at this time, Prime continues to manage the Real Properties.

32. As set out above, Gross Capital has made an assignment into bankruptcy and the Applicants are concerned that this could result in disruptions to or negatively impact the operations of the Real Properties.

Employees

33. I understand from KPMG that Gross Capital has historically provided back office and management support functions for the Legal Owner and that the Legal Owner does not appear to have any employees itself.

Loan and Security Documents

34. Although a single Loan in the principal amount of \$24,500,000 was advanced by the Applicants, each of the Applicants hold an undivided interest therein, with AIG holding a 67% undivided interest and National Union holding a 33% undivided interest.

35. The Loan is evidenced by a mortgage registered on title for the Real Properties on March 31, 2015 (the “**Mortgage**”). Attached hereto as **Exhibit “H”** is a copy of the Mortgage.

36. Certain principals of the Legal Owner have also guaranteed the Indebtedness (collectively, the “**Guarantors**”), pursuant to a guarantee agreement dated as of March 30, 2015, subject to certain limitations and conditions contained therein.

37. Pursuant to the Nominee Acknowledgment, each Original Beneficial Owner has, among other things, (i) agreed to be bound by the Loan and Security Documents and obligations thereunder, and (ii) postponed and subordinated all debts and liabilities of the Legal Owner to it in favour of the Indebtedness owing to the Applicants.

38. To secure the Indebtedness, the Legal Owner has granted each of the Applicants, among other things: (i) a charge in respect of the Real Properties pursuant to the Mortgage, (ii) a security interest over all of its present and after acquired property (the “**Personal Property**”), pursuant to a general security agreement dated as of March 30, 2015 (the “**GSA**”), and (iii) an assignment of all leases and rents, pursuant to a general assignment of leases and rents dated as of March 30, 2015 (the “**General Assignment of Rents**” and together with the GSA, Mortgage,

Nominee Acknowledgment and other loan and security documents entered into with the Legal Owner and the Original Beneficial Owners in connection with the Loan, the “**Loan and Security Documents**”). Copies of the GSA and General Assignment of Rents are attached hereto as **Exhibits “I”** and “**J**”, respectively.

39. To further secure the Indebtedness, each of the Original Beneficial Owners has, pursuant to the Nominee Acknowledgment, granted to each of the Applicants, a security interest in and to all of its right, title and interest in and to the Legal Owner’s Property, including the Real Properties and all proceeds thereof.

40. As apparent from the PIN Search Results, the Mortgage and General Assignment of Rent have been registered as a first charge against title of the Real Properties.

41. Each of the Applicants have also registered a *Personal Property Security Act* (Ontario) (the “**PPSA**”) financing statement against the Legal Owner. A copy of the PPSA search results, indicating first in time registrations against the Legal Owner (the “**PPSA Search Results**”) is attached hereto as **Exhibit “K**”.

Other Material Creditors

42. I am advised by counsel that, based upon the PIN Search Results, the following mortgage charges and notice of security interests have also been registered against the Real Properties (collectively, the “**Unpermitted Property Charges**”):

- (a) 1012689 Ontario Limited has registered two separate mortgage charges in the amount of \$3,600,000 and \$1,600,000, respectively; and
- (b) De Lage Landen Financial Services Canada Inc. (“**DLL**”) has registered a notice of security interest.

43. Pursuant to the Mortgage (which, as set out above, is registered on title of the Real Properties and is therefore publicly available), the Legal Owner is not permitted to charge or otherwise encumber the Real Properties (except in very limited circumstances which are not

applicable to the Unpermitted Property Charges), without the prior written consent of the Applicants.

44. The consent of the Applicants in respect of the Unpermitted Property Charges was not requested and has not been provided. Accordingly, each Unpermitted Property Charge gives rise to an Event of Default under the Loan and Security Documents, which has been acknowledged by the Legal Owner.

45. Further, I understand from KPMG that it has not been able to determine from the Legal Owner the purpose for which a material portion of any proceeds of the Unpermitted Property Charges were utilized and therefore, KPMG has been unable to confirm whether a material portion of such proceeds was even used for the benefit of the Legal Owner or the Real Properties.

46. In or around February 2020, the Applicants became aware that certain rents generated from the Real Properties may have been distributed to the holders of the Unpermitted Property Charges. On February 14, 2020, the Applicants (through their counsel) put the Legal Owner on formal notice that, among other things, any payments in respect of the Unpermitted Property Charges: (i) would result in further Events of Default, and (ii) should immediately cease to be made (the “**February 2020 Reservation of Rights**”). A copy of the February 2020 Reservation of Rights is attached hereto as **Exhibit “L”**.

47. I am further advised by counsel that based upon the PPSA Search Results, the following purported security interests appear to be registered against the Legal Owner (collectively, the “**Unpermitted PPSA Registrations**”):

- (a) DLL has made PPSA registrations against the Legal Owner, with the collateral description being all personal property of the Legal Owner financed by DLL, consisting of LED lighting, equipment and retrofit and related parts and accessories and all proceeds therefrom;
- (b) Blue Chip Leasing Corporation has made PPSA registrations against the Legal Owner over “Equipment” and “Other” collateral descriptions; and

- (c) Meridian Onecap Credit Corp. has made PPSA registrations against the Legal Owner, with collateral description being light, lamp cases, lighting and energy retrofit, together with all attachments, accessories, and improvements, and all proceeds therefrom.

48. Pursuant to the Mortgage and the GSA, the Legal Owner is required to keep its personal property free and clear of all charges, liens, security interests and other encumbrances, except where specifically permitted pursuant thereto or consented to in writing by the Applicants.

49. The Applicants did not consent to the Unpermitted PPSA Registrations. Each Unpermitted PPSA Registration, therefore, represents a further Event of Default.

Failure to Satisfy Tax Obligations

50. On March 30, 2015 (the date that the Loan was advanced), the Legal Owner provided the Applicants with an acknowledgment and undertaking, pursuant to which it, among other things, acknowledged and agreed that it had, as at such date, fully complied with all of its obligations (the “**HST Obligations**”) under the *Excise Tax Act* (Canada) to remit harmonized sale tax (“**HST**”).

51. Pursuant to the Loan and Security Documents, the Legal Owner is required to, among other things, remain in compliance with all of its HST Obligations.

52. I am advised by KPMG that it has requested and reviewed certain relevant HST records relating to the Legal Owner and/or the Real Properties and has concluded that the Legal Owner appears to have significant outstanding HST Obligations for the period prior to May 2020 and continues to have significant HST Obligations at this time (collectively, the “**HST Defaults**”).

53. I understand that KPMG intends to report on these matters in its Pre-Filing Report (as defined below).

Defaults, Demands and Forbearance

54. As set out above, the Legal Owner has failed to make a single Scheduled Loan Payment since March 2020 (a period of fifteen months).

55. On February 6, 2020, the Applicants (through their then counsel) delivered notices to the Legal Owner (the “**February 2020 Default Notice**”) that, among other things, certain Events of Default had occurred and were continuing as a result of the Unpermitted Property Charges. A copy of the February 2020 Default Notice is attached hereto as **Exhibit “M”**.

56. On March 9, 2020, the Applicants (through their counsel) delivered a notice to the Legal Owner (the “**March 2020 Default Notice**”) that certain additional Events of Default had occurred and were continuing as a result of a failure by the Legal Owner to make the Scheduled Loan Payment for March 2020. A copy of the March 2020 Default Notice is attached hereto as **Exhibit “N”**. Subsequent to the delivery of the March 2020 Default Notice, the Scheduled Loan Payment for March 2020 was paid on March 17, 2020.

57. The Legal Owner again failed to make the Scheduled Loan Payment for April 2020 and thereafter failed to make the Scheduled Loan Payment for May 2020.

58. On May 7, 2020, the Applicants and the Legal Owner entered into a forbearance agreement (the “**Initial Forbearance Agreement**”), pursuant to which the Legal Owner acknowledged and confirmed the existing and continuing Events of Default at that time as a result of the failure by the Legal Owner to pay the April and May 2020 Scheduled Loan Payments and the Unpermitted Property Charges. Pursuant to the Initial Forbearance Agreement, the Applicants agreed to forbear from: (i) making demands and accelerating the Indebtedness, (ii) issuing notices under section 244 of the BIA, and (iii) enforcing their security, in each case for a period of time (the “**Forbearance Period**”), being the earlier of the occurrence or existence of a Termination Event (as defined in the Initial Forbearance Agreement) and July 31, 2020.

59. The purpose for the Applicants’ forbearance was to give the Legal Owner time to pursue an acceptable out-of-court refinancing or sale of the Real Properties that would permit it to fully repay the Indebtedness (an “**Acceptable Transaction**”), provided that the Legal Owner satisfied certain covenants and met certain milestones (the “**Forbearance Agreement Covenants and Milestones**”).

60. Between the period of May 7, 2020 and May 15, 2021, the Forbearance Period was extended by the Applicants numerous times pursuant to several amendments to the Initial

Forbearance Agreement and several amended and restated forbearance agreements, notwithstanding the failure by the Legal Owner to: (i) materially advance, let alone close an Acceptable Transaction, and (ii) satisfy numerous Forbearance Agreement Covenants and Milestones.

61. As at June 4, 2021, more than 12 months after the commencement of the initial Forbearance Period, the Legal Owner still had not received a binding commitment in respect of an Acceptable Transaction and requested a final extension of the Forbearance Period. On June 4, 2021, the Applicants, Legal Owner and Guarantors entered into a final amended and restated forbearance agreement (the “**Final Forbearance Agreement**”), pursuant to which: (i) the Forbearance Period was extended one final time to 5:00 p.m. on June 17, 2021 (the “**Final Forbearance Period**”), and (ii) the Legal Owner and Guarantors acknowledged that there would be no further extension of the Forbearance Period and upon expiry thereof, the Applicants would, among other things, make demands, accelerate the Indebtedness, and enforce their Security. A copy of the Final Forbearance Agreement (which has been redacted for certain personal information and bank account details) is attached hereto as **Exhibit “O”**.

62. The Final Forbearance Period expired without the Legal Owner having received a binding commitment in respect of an Acceptable Transaction (let alone having closed same).

63. On June 18, 2021 and June 23, 2021, the Applicants (through their counsel) delivered to the Legal Owner, Original Beneficial Owners and Other Potential Parties of Interest: (i) letters declaring the entirety of the Indebtedness to be due and payable and demanding payment of same (the “**Demand Letter**”), and (ii) notices under section 244 of the BIA (collectively, the “**Section 244 Notices**”). A copy of the Demand Letter to the Legal Owner is attached hereto as **Exhibit “P”**. Copies of the Section 244 Notices to the Legal Owner and to one Original Beneficial Owner, Gross Capital, are attached hereto as **Exhibit “Q”**. As there are forty-nine Original Beneficial Owners and thirty-five Other Potential Parties of Interest, copies of each Demand Letter and Section 244 Notice sent to them (other than Gross Capital) have not been included as Exhibits hereto.

64. I understand that Nancy Thompson, a law clerk at the law firm representing the Applicants, will be swearing an affidavit on July 9, 2021, detailing the efforts to deliver the Demand Letter and Section 244 Notices (the “**Thompson Affidavit**”).

65. At this time, the Legal Owner has failed to make a single Scheduled Loan Payment since March 2020, the Indebtedness has been accelerated and remains unpaid and many Events of Default have occurred and are continuing, including, without limitation Events of Default as a result of:

- (a) the Legal Owner’s failure to pay when due, a single Scheduled Loan Payment since March 2020 (a period of fifteen months);
- (b) the Unpermitted Property Charges;
- (c) the Unpermitted PPSA Registrations;
- (d) the HST Defaults; and
- (e) the failure of the Legal Owner to comply with numerous covenants provided for in forbearance agreements entered into with the Applicants since May 7, 2020.

66. As noted above, the notice periods in the Section 244 Notices have now expired.

The Receiver

67. Accordingly, the Applicants bring this application for the appointment of KPMG as Receiver. I understand from KPMG that it is a licenced trustee, as defined in the BIA, with extensive experience in Canadian insolvency proceedings, including receiverships. KPMG has acted as the financial adviser to the Applicants since February 2020, and, as set out in greater detail above, is very familiar with the Legal Owner, its business and the Real Properties.

68. I understand that KPMG intends to file a pre-filing report in its capacity as proposed Receiver (the “**Pre-Filing Report**”) which will, among other things, (i) set out its qualifications to act as Receiver, (ii) append its written consent to act as Receiver, and (iii) provide certain additional information regarding the Legal Owner and the Real Properties and its familiarity with same.

69. The scope of the Receiver's appointment pursuant to the proposed Appointment Order extends to: (i) all of the Legal Owner's Property, and (ii) all right, title and interest of any Beneficial Owners (including the Original Beneficial Owners) in and to the Legal Owner's Property, including the Real Properties and all proceeds thereof, whether held directly or indirectly by the Beneficial Owners for themselves or for others.

70. It is anticipated that the Receiver, if appointed, will take control of and safeguard the Real Properties, arrange for the Real Properties to be managed and return to the Court in due course to seek approval of a proposed sale process that will be intended to thoroughly expose the Real Properties to the market.

Financing During the Receivership

71. Given the limited cash resources and limited positive cashflow of the Legal Owner, it is expected that the Receiver (if appointed) will require additional funding. In that regard, it is contemplated that, if appointed, the Receiver will be empowered pursuant to the terms of the proposed Appointment Order to borrow funds from the Applicants in accordance with a budget set out in a term sheet (the "**Receiver Term Sheet**") for the purposes of, among other things, funding operations and the professional costs and disbursements of the receivership (including paying the Receiver's fees and the fees of its counsel and independent counsel) for a period of time sufficient to permit the Receiver to devise, seek Court approval of and implement a robust sale process for the Real Properties which thoroughly canvasses the market. A copy of the Receiver Term Sheet is attached hereto as **Exhibit "R"**.

72. I understand that in its Pre-Filing Report, the proposed Receiver will provide (i) its assessment of the material terms of the Receiver Term Sheet, (ii) anticipated receivership cash-flows for a period of six months, and (iii) its views on whether the funding provided for pursuant to the Receiver Term Sheet will be sufficient to fund the receivership proceedings for a period of at least six months.

73. Accordingly, the Applicants are requesting the approval of the Receiver Term Sheet and the ability of the Receiver to borrow from the Applicants on security of "Receiver Certificates" and a court-ordered "Receiver's Borrowings Charge".

Substituted Service Order

74. As set out above, (i) there are forty-nine Original Beneficial Owners located throughout Canada and the United States, and (ii) pursuant to the Nominee Agreement, the Legal Owner has agreed to transmit all notices and claims to the Original Beneficial Owners, as well as their successors and assigns. Notwithstanding this obligation, the extensive efforts to deliver the Demand Letter and Section 244 Notices to each of the Original Beneficial Owners is set out in the Thompson Affidavit.

75. As further set out above, the unsigned A&R Nominee Agreement includes certain Other Potential Parties of Interest.

76. As it would be exceptionally difficult, impractical and costly to seek to effect personal service of the Application Materials upon each Original Beneficial Owner and serve the Other Potential Parties of Interest, the Applicants are seeking a Substituted Service Order which deems the delivery of a letter (the “**Service Letter**”): (i) providing notice of the present application, and (ii) setting out links to the Zoom hearing and a website containing the Notice of Application, Application Record and other Application Materials, in the manner described in the Thompson Affidavit, to be good and effective service upon such Original Beneficial Owners and Other Potential Parties of Interest. A copy of the proposed Service Letter is attached as **Exhibit “S”** hereto.

Conclusion

77. For the reasons set out above, I believe that it is just and convenient and in the interest of the Applicants and other stakeholders that KPMG is appointed as Receiver on the terms set out in the proposed Appointment Order, and that the requested Substituted Service Order should be granted.

Sworn by video conference by Jacob Baron of)
 the City of New York, in the State of)
New York, before me at the City of Toronto,)
 in the Province of Ontario, on July 8, 2021, in)
 accordance with O.Reg.431/20, Administering)
 Oath or Declaration Remotely)



 A Commissioner for Taking Affidavits, etc.



Jacob Baron

Nancy Ann Thompson, a Commissioner, etc.,
 Province of Ontario, for Blake, Cassels & Graydon LLP,
 Barristers and Solicitors.
 Expires July 13, 2021.

SCHEDULE "A"

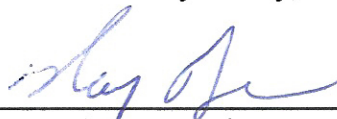
Individuals
Allan Gross
Errol Yim and Andrea Yim, jointly
Ava Gross
Karen Nakagawa and Calvin Nakagawa, jointly
Carol Jaxon
Carole Kai Onouye
Diane Curtis
Dwight Otani and Theresa Otani, jointly
Edward Bugarin
Ellen Fleishman
Gemie Arakawa
George Tamashiro
Guy Pace and Caroline Berdusco, jointly
Heidi Berger
Henry Ko
Hongwei Su
James Brand
Janis L. Lai Trustee
Jean Morel
Jian Zhang
Johann Strasser
John Dattomo and Daniela Dattomo
Kelly Ann Hiraki and Jonathan Wah Hee Hee, jointly
Randall Y.C. Ho
Robert Atkinson
Roberta Sunahara and Paul Sunahara, jointly
Seymour Kazimirski
Stanley Salcedo

Trusts
Charlyn Shizue Honda Masini Trust, by and through its trustee(s)
Fleishman Family Trust, by and through its trustee(s)
J. Zachery Jones Trust, by and through its trustee(s)
Jane Shigeta Revocable Living Trust, by and through its trustee(s)
Jasen Takei Revocable Living Trust, by and through its trustee(s)
Melvin Shigeta Revocable Living Trust, by and through its trustee(s)
Ruth Hisaye Honda Trust, by and through its trustee(s)
S. Bucky Revocable Living Trust & Bruce E. Bucky Revocable Living Trust, by and through its trustee(s)
Wallace K. Tsuha Trust, by and through its trustee(s)
Corporations / Partnerships
1236068 Ontario Limited
1649750 Ontario Inc.
1818019 Ontario Limited
Citydrill Inc.
Gross Capital Inc.
Dirk and Dale IRA LLC
Gross Medical Opportunities Fund LP
Hybrid Activities Inc.
Mark Craig Gross Holdings Inc.
Randy 88, LLC
Rastogi Medicine Professional Corporation
RMK IRA LLC

This is **Exhibit "A"** referred to in the

Affidavit of Jacob Baron

sworn before me by video conference
this 9th day of July, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

Properties

Municipal Address: 304 Victoria Avenue North, Hamilton

Legal Descriptions: PIN 17187-0013 (LT): LT 7, PL 33; LTS 1, 2, 3, 4, 5, 6, 7 & 8, PL 137;
HAMILTON

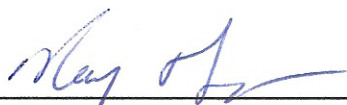
Municipal Address: 414 Victoria Avenue North, Hamilton

Legal Description: PIN 17188-0018(LT): LT 38, PL 254 ; PT LT 37, PL 254 ; PT LTS 8, 9, 10,
11 & 12, PL 288 ; PT ALLEYWAY, PL 288, PART 1, 62R8027; HAMILTON

This is **Exhibit "B"** referred to in the

Affidavit of Jacob Baron

sworn before me by video conference
this 9th day of July, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.



**Bankruptcy and Insolvency Records Search (BIA) search results |
Résultats de la recherche dans le Registre des dossiers de faillite et d'insolvabilité (LFI)**

2021-07-06

Search Criteria | Critères de recherche :
Reference | Référence :

Name | Nom = Gross Capital Inc., Name Type | Type de nom = Business | Entreprise

A search of the Office of the Superintendent of Bankruptcy records has revealed the following information, for the period 1978 to 2021-07-02, based on the search criteria above-mentioned.

Une recherche dans les dossiers du Bureau du surintendant des faillites a permis de trouver l'information suivante, pour la période allant de 1978 à 2021-07-02, selon les critères de recherche susmentionnés.

BIA Estate Number Numéro du dossier en vertu de la LFI :	31-2747949
BIA Estate Name Nom du dossier en vertu de la LFI :	Gross Capital Inc.
Birth Date Date de naissance :	
Province :	Ontario Ontario
Address Adresse :	201-200 Ronson Dr, Toronto, Ontario, M9W5Z9
Estate Type Type de dossier :	BANKRUPTCY FAILLITE
Date of Proceeding Date de la procédure :	2021-06-25
Total Liabilities* Total du passif* :	\$43,127,515
Total Assets* Total de l'actif* :	\$1,961,000
First Meeting of Creditors Première assemblée des créanciers :	2021-07-15 14:00:00
Discharge Status Statut de la libération :	
Effective Date Date d'entrée en vigueur :	
Court Number Numéro de cour :	31-2747949

* As declared by debtor | Tel que déclaré par le débiteur

Appointed Licensed Insolvency Trustee or Administrator Syndic autorisé en insolvabilité ou administrateur nommé :	KSV RESTRUCTURING INC.
Responsible Person Personne responsable :	GOLDSTEIN, NOAH
Address Adresse :	150 King St West, Suite 2308, Toronto, Ontario, Canada, M5H1J9
Telephone Téléphone :	416-932-6207
Fax Télécopieur :	647-497-9473
Licensed Insolvency Trustee or Administrator's Discharge Date Date de la libération du syndic autorisé en insolvabilité ou de l'administrateur :	

This is **Exhibit "C"** referred to in the

Affidavit of Jacob Baron

sworn before me by video conference
this 9th day of July, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

LAND
REGISTRY
OFFICE #62

17187-0013 (LT)

PREPARED FOR Ngina001
ON 2021/05/26 AT 17:07:28

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: LT 7, PL 33 ; LTS 1, 2, 3, 4, 5, 6, 7 & 8, PL 137 ; HAMILTON

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:

FIRST CONVERSION FROM BOOK

PIN CREATION DATE:

1996/07/22

OWNERS' NAMES

VICTORIA AVENUE NORTH HOLDINGS INC.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
<p>**EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1996/07/22 ON THIS PIN**</p> <p>**WAS REPLACED WITH THE "PIN CREATION DATE" OF 1996/07/22**</p> <p>** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **</p> <p>**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:</p> <p>** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *</p> <p>** AND ESCHEATS OR FORFEITURE TO THE CROWN.</p> <p>** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF</p> <p>** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY</p> <p>** CONVENTION.</p> <p>** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.</p> <p>**DATE OF CONVERSION TO LAND TITLES: 1996/07/22 **</p>						
62R15570	2000/09/26	PLAN REFERENCE				C
62R16809	2004/06/10	PLAN REFERENCE				C
WE1027847	2015/03/31	TRANSFER	\$16,000,000	515 JOHN STREET INC.	VICTORIA AVENUE NORTH HOLDINGS INC.	C
		REMARKS: PLANNING ACT STATEMENTS.				
WE1027848	2015/03/31	CHARGE	\$24,500,000	VICTORIA AVENUE NORTH HOLDINGS INC.	AMERICAN GENERAL LIFE INSURANCE COMPANY NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.	C
WE1027849	2015/03/31	NO ASSGN RENT GEN		VICTORIA AVENUE NORTH HOLDINGS INC.	AMERICAN GENERAL LIFE INSURANCE COMPANY NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.	C
		REMARKS: WE1027848.				
WE1371410	2019/08/01	CHARGE	\$3,600,000	VICTORIA AVENUE NORTH HOLDINGS INC.	1012689 ONTARIO LIMITED	C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

LAND
 REGISTRY
 OFFICE #62

17187-0013 (LT)

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
WE1392369	2019/11/05	NO SEC INTEREST	\$150,036	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.		C
WE1403562	2019/12/19	CHARGE	\$1,600,000	VICTORIA AVENUE NORTH HOLDINGS INC.	1012689 ONTARIO LIMITED	C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
 NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

LAND
REGISTRY
OFFICE #62

17188-0018 (LT)

PREPARED FOR Ngina001
ON 2021/05/26 AT 17:06:22

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: LT 38, PL 254 ; PT LT 37, PL 254 ; PT LTS 8, 9, 10, 11 & 12, PL 288 ; PT ALLEYWAY, PL 288 , PART 1, 62R8027 ; HAMILTON

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:

FIRST CONVERSION FROM BOOK

PIN CREATION DATE:

1996/07/22

OWNERS' NAMES

VICTORIA AVENUE NORTH HOLDINGS INC.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
<p>**EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1996/07/22 ON THIS PIN**</p> <p>**WAS REPLACED WITH THE "PIN CREATION DATE" OF 1996/07/22**</p> <p>** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **</p> <p>**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:</p> <p>** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES * AND ESCHEATS OR FORFEITURE TO THE CROWN.</p> <p>** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY CONVENTION.</p> <p>** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.</p> <p>**DATE OF CONVERSION TO LAND TITLES: 1996/07/22 **</p>						
NS281312	1956/02/20	AGREEMENT			THE CORPORATION OF THE CITY OF HAMILTON	C
AB298418	1973/06/28	ORDER				C
62R828	1973/06/28	PLAN REFERENCE				C
CD255075	1983/08/23	AGREEMENT			THE CORPORATION OF THE CITY OF HAMILTON	C
62R8027	1986/01/16	PLAN REFERENCE				C
CD348338	1986/04/10	AGREEMENT			CITY OF HAMILTON	C
LT540170	1999/02/05	APL (GENERAL)		VICTORIAN ORDER OF NURSES, HAMILTON-DUNDAS BRANCH	VICTORIAN ORDER OF NURSES HAMILTON-WENTWORTH BRANCH	C
LT560581	1999/07/13	NOTICE AGREEMENT		1333732 ONTARIO LTD.	THE CORPORATION OF THE CITY OF HAMILTON	C
REMARKS: BOULEVARD PAVING						

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

LAND
REGISTRY
OFFICE #62

17188-0018 (LT)

PREPARED FOR Ngina001
ON 2021/05/26 AT 17:06:22

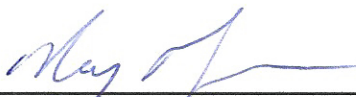
* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
WE1027846	2015/03/31	TRANSFER <i>REMARKS: PLANNING ACT STATEMENTS.</i>	\$19,800,000	1333732 ONTARIO LTD.	VICTORIA AVENUE NORTH HOLDINGS INC.	C
WE1027848	2015/03/31	CHARGE	\$24,500,000	VICTORIA AVENUE NORTH HOLDINGS INC.	AMERICAN GENERAL LIFE INSURANCE COMPANY NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.	C
WE1027849	2015/03/31	NO ASSGN RENT GEN <i>REMARKS: WE1027848.</i>		VICTORIA AVENUE NORTH HOLDINGS INC.	AMERICAN GENERAL LIFE INSURANCE COMPANY NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.	C
WE1371410	2019/08/01	CHARGE	\$3,600,000	VICTORIA AVENUE NORTH HOLDINGS INC.	1012689 ONTARIO LIMITED	C
WE1392895	2019/11/07	NO SEC INTEREST	\$157,428	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.		C
WE1403562	2019/12/19	CHARGE	\$1,600,000	VICTORIA AVENUE NORTH HOLDINGS INC.	1012689 ONTARIO LIMITED	C

This is **Exhibit "D"** referred to in the

Affidavit of Jacob Baron

sworn before me by video conference
this 9th day of July, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

NOMINEE AGREEMENT

THIS AGREEMENT made effective as of the 30th day of March, 2015.

B E T W E E N:

EDWARD BUGARIN

OF THE FIRST PART

- and -

JOHANN STRASSER

OF THE SECOND PART

- and -

WALLACE TSUHA TRUST

OF THE THIRD PART

- and -

MELVIN SHIGETA REVOCABLE LIVING TRUST

OF THE FOURTH PART

- and -

1818019 ONTARIO LIMITED

OF THE FIFTH PART

- and -

HONGWEI SU

OF THE SIXTH PART

- and -

JAMES BRAND

OF THE SEVENTH PART

2

- and -

AVA GROSS

OF THE EIGHTH PART

- and -

1649750 ONTARIO INC.

OF THE NINTH PART

- and -

ALLAN GROSS

OF THE TENTH PART

- and -

ERROL YIM AND ANDREA YIM, JOINTLY

OF THE ELEVENTH PART

- and -

CAROL JAXON

OF THE TWELFTH PART

- and -

CAROLE KAI ONOUYE

OF THE THIRTEENTH PART

- and -

CHARLYN SHIZUE HONDA MASINI TRUST

OF THE FOURTEENTH PART

- and -

CITYDRILL INC.

OF THE FIFTEENTH PART

3

- and -

DIRK AND DALE IRA LLC

OF THE SIXTEENTH PART

- and -

DWIGHT OTANI AND THERESA OTANI, JOINTLY

OF THE SEVENTEENTH PART

- and -

ELLEN FLEISHMAN

OF THE EIGHTEENTH PART

- and -

FLEISHMAN FAMILY TRUST

OF THE NINETEENTH PART

- and -

GEMIE ARAKAWA

OF THE TWENTIETH PART

- and -

GEORGE TAMASHIRO

OF THE TWENTY-FIRST PART

- and -

GUY PACE AND CAROLINE BERDUSCO, JOINTLY

OF THE TWENTY-SECOND PART

- and -

HEIDI BERGER

OF THE TWENTY-THIRD PART

4

- and -

HYBRID ACTIVITIES INC.

OF THE TWENTY-FOURTH PART

- and -

J SHIGETA REVOCABLE LIVING TRUST

OF THE TWENTY-FIFTH PART

- and -

J. ZACHERY JONES TRUST

OF THE TWENTY-SIXTH PART

- and -

JANIS L. LAI TRUSTEE

OF THE TWENTY-SEVENTH PART

- and -

JASEN TAKEI REVOCABLE LIVING TRUST

OF THE TWENTY-EIGHT PART

- and -

JEAN MOREL

OF THE TWENTY-NINTH PART

- and -

JIAN ZHANG

OF THE THIRTIETH PART

- and -

JOHN DATTOMO AND DANIELA DATTOMO, JOINTLY

OF THE THIRTY-FIRST PART

5

- and -

KAREN NAKAGAWA AND CALVIN NAKAGAWA, JOINTLY

OF THE THIRTY-SECOND PART

- and -

KELLY ANN HIRAKI AND JONATHAN WAH HEE HEE, JOINTLY

OF THE THIRTY-THIRD PART

- and -

ROBERTA SUNAHARA AND PAUL SUNAHARA, JOINTLY

OF THE THIRTY-FOURTH PART

- and -

RANDALL Y.C. HO

OF THE THIRTY-FIFTH PART

- and -

RANDY 88 LLC

OF THE THIRTY-SIXTH PART

- and -

RMK IRA LLC

OF THE THIRTY-SEVENTH PART

- and -

ROBERT ATKINSON

OF THE THIRTY-EIGHTH PART

- and -

RUTH HISAYE HONDA TRUST

OF THE THIRTY-NINTH PART

6

- and -

**S BUCKY REVOCABLE LIVING TRUST & B BUCKY REVOCABLE LIVING TRUST,
JOINTLY**

OF THE FORTIETH PART

- and -

SEYMOUR KAZIMIRSKIY

OF THE FORTY-FIRST PART

- and -

STANLEY SALCEDO

OF THE FORTY-SECOND PART

- and -

1236068 ONTARIO LIMITED

OF THE FORTY-THIRD PART

- and -

HENRY KO

OF THE FORTY-FOURTH PART

- and -

DIANE CURTIS

OF THE FORTY-FIFTH PART

- and -

GROSS CAPITAL INC.

OF THE FORTY-SIXTH PART

- and -

GROSS MEDICAL OPPORTUNITIES FUND LP

OF THE FORTY-SEVENTH PART

7

- and -

MARK CRAIG GROSS HOLDINGS INC.**OF THE FORTY-EIGHTH PART**

- and -

RASTOGI MEDICINE PROFESSIONAL CORPORATION**OF THE FORTY-NINTH PART**

- and -

VICTORIA AVENUE NORTH HOLDINGS INC.

(hereinafter called the "Nominee")

OF THE FIFTIETH PART**WHEREAS:**

- A. The Nominee has or is about to acquire an interest in the lands and premises more particularly described in Schedule "A" attached hereto (the "**Property**") as a bare trustee only, and will hold its legal interest therein in trust for and on behalf of each of the beneficial owners of the Property set out above as the parties of the First through Fiftieth Parts (hereinafter collectively referred to as the "**Owners**" and each individually an "**Owner**") in accordance with each of their respective beneficial interests as set out on Schedule "B" hereto (hereinafter collectively referred to as the "**Beneficial Interests**" and each individually a "**Beneficial Interest**"), on the terms and subject to the conditions hereinafter set forth; and
- B. The Nominee was not and is not required to advance any of the funds necessary to acquire, hold or maintain the Property.

NOW THEREFORE in consideration of the mutual covenants and conditions herein contained the parties hereto do hereby agree as follows:

1. The Nominee hereby acknowledges and agrees that it will hold registered title to the Property solely as nominal title holder for the Owners and not for itself, without any right, ownership or interest in and to the Property or in and to any mortgage proceeds, rents, income, issues, advantages or benefits therefrom, whether or not it may have executed or may hereafter execute under direction of the Owners any contracts, notes, mortgages, leases or other agreements for the ownership and use of the Property by the occupants or users.

2. The Owners acknowledge that registered title to the Property shall, for the purpose of convenience in dealing with the Property for and on behalf of the Owners, remain in the name of the Nominee.
3. The Nominee shall remain the registered owner and hold legal title to the Property for the Owners; provided that when so requested by any of the Owners, the Nominee will convey registered title to the respective Beneficial Interest or Interests or any part or parts thereof, as applicable, to the respective Owner or Owners or their administrators, executors, successors or assigns by proper transfers of land and other transfers, and will have all other formalities complied with in order to vest registered title to such Beneficial Interest or Interests in the name of the applicable Owner or Owners or their administrators, successors and assigns, all without expense to the Nominee in connection with such transfers of land.
4. The Nominee shall promptly remit to the Owners all rents, revenues and other receipts from the Property, and all funds that are received by the Nominee (whether as registered titleholder of the Property or as a nominal party to any instrument entered into in connection with the Property). The obligation of the Nominee pursuant to the immediately preceding sentence is subject to the rights of any secured creditor, mortgagee or other person who the Nominee reasonably believes has a claim to all or any part of such funds. The Nominee shall incur no liability to any of the Owners for making any such remittance as the Nominee is directed to make pursuant to any notice received from any such creditor, mortgagee or other person, or pursuant to any standing or special instructions received from any of the Owners. The Nominee shall, at the expense and request of any of the Owners, account to any of the Owners for all funds received by the Nominee in connection with the Property.
5. The Nominee shall promptly transmit to the Owners copies of all directions, notices, claims, demands or other communications that the Nominee receives and which relate in any way to the Property. The Nominee shall promptly notify the Owners upon becoming aware of any default by any party to, or beneficiary of, any instrument relating to the Property.
6. All costs and expenses incurred by the Nominee in connection with the performance of its duties and obligations hereunder, or in connection with the holding by the Nominee of the registered title to the Property, shall be borne by the Owners, in accordance with each of the Owner's proportionate Beneficial Interest.
7. No party dealing with the Nominee in relation to the Property in any manner whatsoever and (without limiting the generality of the foregoing) no party to whom the Property or any part thereof or interest therein shall be conveyed, contracted to be sold, leased or mortgaged by the Nominee shall be obligated to investigate whether:
 - (a) at the time of such dealings this Agreement was in full force and effect and was unamended;

- (b) any document, instrument or other writing executed by the Nominee was executed in accordance with the terms and conditions of this Agreement;
 - (c) the Nominee was duly authorized and empowered to execute and deliver every such document, instrument and other writing; and
 - (d) if a conveyance has been made to a successor or successors in trust, that such successor or successors have been properly appointed and are fully vested with all the title, estate, rights, powers, duties and obligations of its or their predecessor.
8. In consideration of the Nominee accepting the responsibilities and obligations set out herein, each of the Owners hereby releases the Nominee from any and all liability that the Nominee may incur in respect of any action taken by the Nominee either pursuant to the instructions of any of the Owners or pursuant to the terms of this Agreement. Each of the Owners hereby agrees to indemnify and save harmless the Nominee from any and all manner of actions, causes of action, suits, debts, obligations, accounts, bonds, covenants, contracts, claims and demands whatsoever which may arise against the Nominee by virtue of it holding registered title to the Property or by virtue of it performing its obligations hereunder or by virtue of anything arising out of any dealings with the Property.
9. There shall be no fee payable to the Nominee by the Owners.
10. The Nominee covenants and agrees to do all such things and execute all documents that may hereafter be required to give effect to the purpose and intent of this Agreement.
11. The Nominee shall not be obligated to file any income tax returns with respect to the Property, but each of the Owners shall file all such returns and pay all taxes on the earnings and avails of the Property growing out of their respective Beneficial Interests.
12. This Agreement shall not be recorded or registered against the title to the Property or elsewhere except with the consent of all of the Owners.
13. Each of the Owners acknowledges that the Nominee is acting as the bare nominee and trustee for each of the Owners, holding legal title to their respective Beneficial Interest, for and on behalf of each Owner.
14. All notices or other communications and deliveries required by this Agreement or desired to be given or made by any of the parties hereto shall be sufficiently given if personally delivered or if mailed by registered mail, receipt requested, addressed to any or all of the Owners, c/o Gross Capital Group, 200 Ronson Drive, Suite 103 Toronto, ON M9L 1R5 or the Nominee at 200 Ronson Drive, Suite 103 Toronto, ON M9L 1R5 or to such other address of which written notice is given. Each such notice, communication or delivery shall be deemed delivered on the date of delivery (if personally delivered) or on the third business day following the date of mailing thereof (if mailed). Notwithstanding the foregoing, notice given by mail during a strike or other generally recognized disruption in mail service shall not be effective until actually received.

10

15. This Agreement may be amended, revoked or terminated only by written agreement executed by both parties hereto.
16. Except as herein otherwise provided to the contrary, this Agreement shall be binding upon and enure to the benefit of the parties hereto and their respective heirs, executors, administrators, successors and assigns.

IN WITNESS WHEREOF the parties hereto have duly executed the within Agreement as of the date first written above.

**VICTORIA AVENUE NORTH HOLDINGS INC.
(Nominee)**

WALLACE TSUHA TRUST

Per: _____
Name: Mark C. Gross
Title: President

Per: _____
Name: _____
Title: _____

I have authority to bind the Corporation.

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

1818019 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

1649750 ONTARIO INC.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Trust.

VICTORIA AVENUE NORTH HOLDINGS INC.
(Nominee)

^{K.}
WALLACE TSUHA TRUST
OF OCT. 14, 1991

Per: _____
Name: Mark C. Gross
Title: President

Per: Wallace K. Tsuha
Name: WALLACE K. TSUHA
Title: TRUSTEE

I have authority to bind the Corporation.

Per: Wallace K. Tsuha
Name: WALLACE K. TSUHA
Title: TRUSTEE

I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

1818019 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

1649750 ONTARIO INC.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Trust.

VICTORIA AVENUE NORTH HOLDINGS INC.
(Nominee)

WALLACE TSUHA TRUST

Per: _____
Name: Mark C. Gross
Title: President

Per: _____
Name: _____
Title: _____

I have authority to bind the Corporation.

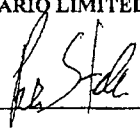
Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

1818019 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per:  _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

1649750 ONTARIO INC.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Trust.

Nomin Agreement.

VICTORIA AVENUE NORTH HOLDINGS INC.
(Nominee)

WALLACE TSUHA TRUST

Per: _____
Name: Mark C. Gross
Title: President

Per: _____
Name: _____
Title: _____

I have authority to bind the Corporation.

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

1818019 ONTARIO LIMITED

Per: Mr. E. J. RET
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

1649750 ONTARIO INC.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Trust.

VICTORIA AVENUE NORTH HOLDINGS INC.
(Nominee)

WALLACE TSUHA TRUST

Per: _____
Name: Mark C. Gross
Title: President

Per: _____
Name: _____
Title: _____

I have authority to bind the Corporation.

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

1818019 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

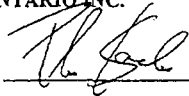
Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

1649750 ONTARIO INC.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: 
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Trust.

VICTORIA AVENUE NORTH HOLDINGS INC.
(Nominee)

WALLACE TSUHA TRUST

Per: _____
Name: Mark C. Gross
Title: President

Per: _____
Name: _____
Title: _____

I have authority to bind the Corporation.

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

1818019 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

1649750 ONTARIO INC.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: _____
Name: _____
Title: _____

Per: Charlyn Shizue Honda Masini
Name: CHARLYN SHIZUE HONDA MASINI
Title: GRANTOR

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Trust.

CITYDRILL INC.



Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

CITYDRILL INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: *Member* *Dirk Fukushima*

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

Per: _____
Name: _____
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Per: _____
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Title: _____

I/We have authority to bind the Trust.

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

CITYDRILL INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

Per: Ellen P. Fisher
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

CITYDRILL INC.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
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I/We have authority to bind the Corporation.

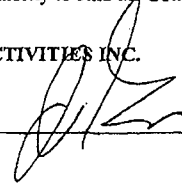
I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____



Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

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Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
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Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Company.

CITYDRILL INC.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
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Per: _____
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Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

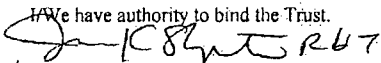
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Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

Jane 14  **SHIGETA REVOCABLE LIVING TRUST**

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

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I/We have authority to bind the Trust.

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

RANDY 88 LLC

Per: _____
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I/We have authority to bind the Trust.

I/We have authority to bind the Company.

CITYDRILL INC.

DIRK AND DALE IRA LLC

Per: _____
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I/We have authority to bind the Corporation.

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

HYBRID ACTIVITIES INC.

Per: _____
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Name: _____
Title: _____

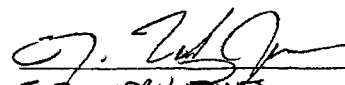
I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

Per: 
Name: J. ZACHERY JONES
Title: TRUSTEE

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

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Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Company.

CITYDRILL INC.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____

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Per: _____
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Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

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Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

J. ZACHERY JONES TRUST

Per: _____
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Name: _____
Title: _____

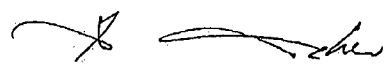
Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

RANDY 88 LLC

Per: 
Name: Jasen Takei
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Company.

CITYDRILL INC.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

Per: Randall Y. C. Ho
Name: RANDALL Y. C. HO
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Company.

Randall Y. C. Ho
RANDALL Y. C. HO
MANAGER

CITYDRILL INC.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Company.

FLEISHMAN FAMILY TRUST

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

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Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

J SHIGETA REVOCABLE LIVING TRUST

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

Per: Randall y.c. 16
Name: RANDALL Y.C. 16
Title: MANAGER

Per: _____
Name: _____
Title: _____

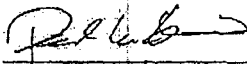
Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Company

Randall y.c. 16
RANDALL Y.C. 16

RMK IRA LLC

Per: 
Name: Reed M. Kamikawa
Title: Mgr/Member

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

RUTH HISAYE HONDA TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

S BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

1236068 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

GROSS CAPITAL INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

**GROSS MEDICAL OPPORTUNITIES FUND LP
by its General Partner, GROSS MEDICAL INCOME &
GROWTH FUND GP INC.**

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

RMK IRA LLC

RUTH HISAYE HONDA TRUST

Per: _____
Name: _____
Title: _____

Per: Ruth Hisaye Honda
Name: Ruth Hisaye Honda
Title: _____

Per: _____
Name: _____
Title: _____

Per: TRUSTEE
Name: _____
Title: _____

I/We have authority to bind the Company.

I/We have authority to bind the Trust.

S BUCKY REVOCABLE LIVING TRUST

1236068 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

GROSS CAPITAL INC.

GROSS MEDICAL OPPORTUNITIES FUND LP
by its General Partner, GROSS MEDICAL INCOME &
GROWTH FUND GP INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Corporation.

RMK IRA LLC

RUTH HISAYE HONDA TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

I/We have authority to bind the Trust.

S BUCKY REVOCABLE LIVING TRUST

1236068 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

GROSS CAPITAL INC.

**GROSS MEDICAL OPPORTUNITIES FUND LP
by its General Partner, GROSS MEDICAL INCOME &
GROWTH FUND GP INC.**

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
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Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Corporation.

RMK IRA LLC

RUTH HISAYE HONDA TRUST

Per: _____
Name: _____
Title: _____

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Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

I/We have authority to bind the Trust.

S BUCKY REVOCABLE LIVING TRUST

1236068 ONTARIO LIMITED

Per: _____
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Title: _____

Per: _____
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Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

I/We have authority to bind the Corporation.

GROSS CAPITAL INC.

**GROSS MEDICAL OPPORTUNITIES FUND LP
by its General Partner, GROSS MEDICAL INCOME &
GROWTH FUND GP INC.**

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
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Name: _____
Title: _____

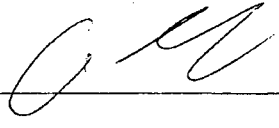
I/We have authority to bind the Corporation.

I/We have authority to bind the Corporation.

MARK CRAIG GROSS HOLDINGS INC.

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____



Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Corporation.

B BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **EDWARD BUGARIN**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **JOHANN STRASSER**

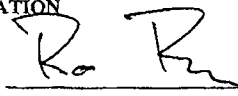
MARK CRAIG GROSS HOLDINGS INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

RASTOGI MEDICINE PROFESSIONAL CORPORATION



Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

B BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: EDWARD BUGARIN

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: JOHANN STRASSER

MARK CRAIG GROSS HOLDINGS INC.

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Corporation.

B BUCKY REVOCABLE LIVING TRUST

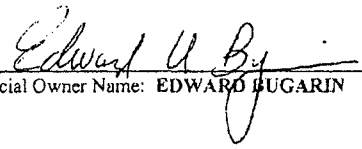
Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

Signed, Sealed and Delivered in the presence of

Name of Witness


Beneficial Owner Name: EDWARD BUGARIN

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: JOHANN STRASSER

MARK CRAIG GROSS HOLDINGS INC.

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Corporation.

Bruce E.

BUCKY REVOCABLE LIVING TRUST

Per: *Bruce E. Bucky*
Name: *member Bruce E Bucky Revocable Trust*
Title: *Trust*

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: EDWARD BUGARIN

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: JOHANN STRASSER

MARK CRAIG GROSS HOLDINGS INC.

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

I/We have authority to bind the Corporation.

B BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

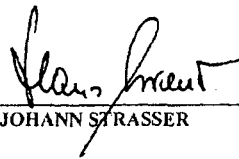
Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: EDWARD BUGARIN

Signed, Sealed and Delivered in the presence of

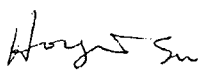
Name of Witness



Beneficial Owner Name: JOHANN STRASSER

Signed, Sealed and Delivered in the presence of

Name of Witness


Beneficial Owner Name: **HONGWEI SU**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **JAMES BRAND**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **AVA GROSS**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **ALLAN GROSS**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **ERROL YIM**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **ANDREA YIM**

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: HONGWEI SU

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: JAMES BRAND



Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: AVA GROSS

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: ALLAN GROSS

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: ERROL YIM

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: ANDREA YIM

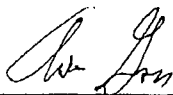
Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **HONGWEI SU**

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **JAMES BRAND**

Signed, Sealed and Delivered in the presence of

Name of Witness 
Beneficial Owner Name: **AVA GROSS**

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **ALLAN GROSS**

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **ERROL YIM**

Signed, Sealed and Delivered in the presence of

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Name of Witness

Beneficial Owner Name: HONGWEI SU

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: JAMES BRAND

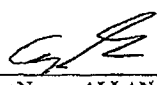
Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: AVA GROSS

Signed, Sealed and Delivered in the presence of

Name of Witness



Beneficial Owner Name: ALLAN GROSS

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: ERROL YIM

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: ANDREA YIM

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **HONGWEI SU**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **JAMES BRAND**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **AVA GROSS**

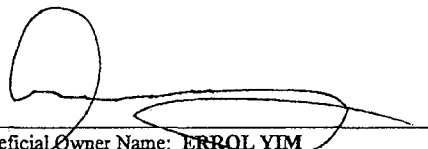
Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **ALLAN GROSS**

Signed, Sealed and Delivered in the presence of

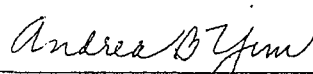
Name of Witness



Beneficial Owner Name: **ERRROL YIM**

Signed, Sealed and Delivered in the presence of

Name of Witness



Beneficial Owner Name: **ANDREA YIM**

Signed, Sealed and Delivered in the presence of

Name of Witness

Carol Jaxon

Beneficial Owner Name: **CAROL JAXON**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **CAROLE KAI ONOUE**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **DWIGHT OTANI**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **THERESA OTANI**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **ELLEN FLEISHMAN**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **GEMIE ARAKAWA**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: CAROL JAXON

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: CAROLE KAI ONOYE

Carole Kai Onoye

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: DWIGHT OTANI

Signed, Sealed and Delivered in the presence of

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Name of Witness

Beneficial Owner Name: GEMTE ARAKAWA

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: CAROL JAXON

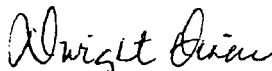
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Name of Witness

Beneficial Owner Name: CAROLE KAI ONOUE

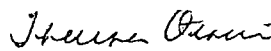
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Name of Witness


Beneficial Owner Name: DWIGHT OTANI

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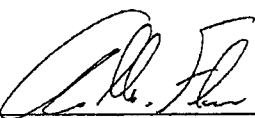
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Name of Witness

Beneficial Owner Name: **THERESA OTANI**

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Name of Witness



Beneficial Owner Name: **ELLEN FLEISHMAN**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **GEMIE ARAKAWA**

03-23-'15 08:16 FROM: Arakawa Kaan Vernoy

808-533-1448

T-103 P0002/0004 F-047

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: CAROL JAXON

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: CAROLE KAI ONOYVE

Signed, Sealed and Delivered in the presence of

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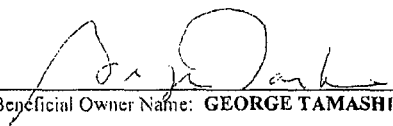
Beneficial Owner Name: GEMIE ARAKAWA

Gemie Arakawa

KEN ARAKAWA

Signed, Sealed and Delivered in the presence of

Name of Witness


Beneficial Owner Name: **GEORGE TAMASHIRO**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **GUY PACE**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **CAROLINE BERDUSCO**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **HEIDI BERGER**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **JANIS L. LAI TRUSTEE**

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Name of Witness

Beneficial Owner Name: **JIAN ZHANG**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **JOHN DATTOMO**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **DANIELA DATTOMO**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **KAREN NAKAGAWA**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **CALVIN NAKAGAWA**

Signed, Sealed and Delivered in the presence of

Name of Witness

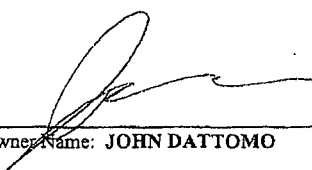
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Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **JIAN ZHANG**

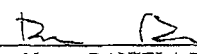
Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **JOHN DATTOMO**



Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **DANIELA DATTOMO**



Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **KAREN NAKAGAWA**

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **CALVIN NAKAGAWA**

Signed, Sealed and Delivered in the presence of

Name of Witness Beneficial Owner Name: **KELLY ANN HIRAKI**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: JIAN ZHANG

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: JOHN DATTOMO

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: DANIELA DATTOMO

Signed, Sealed and Delivered in the presence of

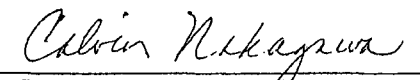
Name of Witness



Beneficial Owner Name: KAREN NAKAGAWA

Signed, Sealed and Delivered in the presence of

Name of Witness



Beneficial Owner Name: CALVIN NAKAGAWA

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Name of Witness

Beneficial Owner Name: **KAREN NAKAGAWA**

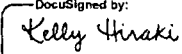
Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **CALVIN NAKAGAWA**

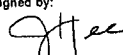
Signed, Sealed and Delivered in the presence of

Name of Witness

DocuSigned by:


Beneficial Owner Name: **KELLY ANN HIRAKI**

Signed, Sealed and Delivered in the presence of

DocuSigned by:

A4B0B461A18E42D

Name of Witness

Beneficial Owner Name: **JONATHAN WAH HEE HEE**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **ROBERTA SUNAHARA**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **PAUL SUNAHARA**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **ROBERT ATKINSON**

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **SEYMOUR KAZIMIRSKIY**

Signed, Sealed and Delivered in the presence of


Name of Witness

Beneficial Owner Name: **STANLEY SALCEDO**

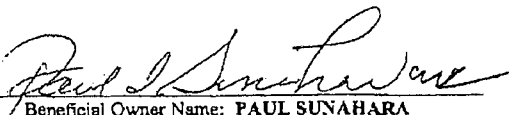
Signed, Sealed and Delivered in the presence of

Name of Witness _____ Beneficial Owner Name: JONATHAN WAH HEE HEE

Signed, Sealed and Delivered in the presence of

Name of Witness _____  Beneficial Owner Name: ROBERTA SUNAHARA

Signed, Sealed and Delivered in the presence of

Name of Witness _____  Beneficial Owner Name: PAUL SUNAHARA

Signed, Sealed and Delivered in the presence of

Name of Witness _____ Beneficial Owner Name: ROBERT ATKINSON

Signed, Sealed and Delivered in the presence of

Name of Witness _____ Beneficial Owner Name: SEYMOUR KAZIMIRSKIY

Signed, Sealed and Delivered in the presence of

Name of Witness _____ Beneficial Owner Name: STANLEY SALCEDO

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: JONATHAN WAH HEE HEE

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: ROBERTA SUNAHARA

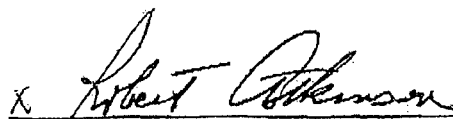
Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: PAUL SUNAHARA

Signed, Sealed and Delivered in the presence of

Name of Witness

X 
Beneficial Owner Name: ROBERT ATKINSON

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: SEYMOUR KAZIMIRSKY

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Beneficial Owner Name: **PAUL SUNAHARA**

Signed, Sealed and Delivered in the presence of

Name of Witness

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Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: **SEYMOUR KAZIMIRSKIY**

Signed, Sealed and Delivered in the presence of

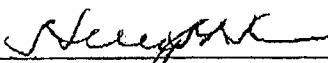
Name of Witness



Beneficial Owner Name: **STANLEY SALCEDO**

Signed, Sealed and Delivered in the presence of

Name of Witness



Beneficial Owner Name: HENRY KO

Signed, Sealed and Delivered in the presence of

Name of Witness

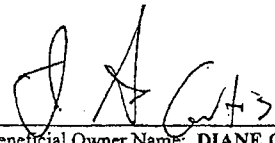
Beneficial Owner Name: DIANE CURTIS

Signed, Sealed and Delivered in the presence of

Name of Witness

Beneficial Owner Name: HENRY KO

Signed, Sealed and Delivered in the presence of



Name of Witness

Beneficial Owner Name: DIANE CURTIS

SCHEDULE "A"**LEGAL DESCRIPTION**

MUNICIPAL ADDRESS: 304 Victoria Avenue North, Hamilton, Ontario
PIN: PIN NO. 17187-0013 (LT)
LEGAL DESCRIPTION: LT 7, PL 33; LTS 1, 2, 3, 4, 5, 6, 7 & 8, PL 137;
HAMILTON

MUNICIPAL ADDRESS: 414 Victoria Avenue North, Hamilton, Ontario
PIN: PIN NO. 17188-0018 (LT)
LEGAL DESCRIPTION: LT 38, PL 254; PT LT 37, PL 254; PT LTS 8, 9, 10, 11 &
12, PL 288; PT ALLEYWAY, PL 288 , PART 1,
62R8027; HAMILTON

SCHEDULE "B"

Name	Percentage of Investment and Beneficial Interest
EDWARD BUGARIN	0.714%
JOHANN STRASSER	12.500%
WALLACE TSUHA TRUST	1.786%
MELVIN SHIGETA REVOCABLE LIVING TRUST	0.714%
1818019 ONTARIO LIMITED	0.357%
HONGWEI SU	0.357%
JAMES BRAND	0.714%
AVA GROSS	1.071%
1649750 ONTARIO INC.	6.429%
ALLAN GROSS	0.714%
ERROL YIM AND ANDREA YIM, JOINTLY	0.714%
CAROL JAXON	0.714%
CAROLE KAI ONOUYE	1.071%
CHARLYN SHIZUE HONDA MASINI TRUST	1.429%
CITYDRILL INC.	2.143%
DIRK AND DALE IRA LLC	0.714%
DWIGHT OTANI AND THERESA OTANI, JOINTLY	1.429%
ELLEN FLEISHMAN	0.357%
FLEISHMAN FAMILY TRUST	1.429%
GEMIE ARAKAWA	3.571%

GEORGE TAMASHIRO	1.429%
GUY PACE AND CAROLINE BERDUSCO, JOINTLY	0.714%
HEIDI BERGER	0.714%
HYBRID ACTIVITIES INC.	7.143%
J SHIGETA REVOCABLE LIVING TRUST	0.714%
J. ZACHERY JONES TRUST	1.429%
JANIS L. LAI TRUSTEE	0.357%
JASEN TAKEI REVOCABLE LIVING TRUST	1.071%
JEAN MOREL	5.714%
JIAN ZHANG	0.714%
JOHN DATTOMO AND DANIELA DATTOMO, JOINTLY	0.714%
KAREN NAKAGAWA AND CALVIN NAKAGAWA, JOINTLY	0.714%
KELLY ANN HIRAKI AND JONATHAN WAH HEE HEE, JOINTLY	0.714%
ROBERTA SUNAHARA AND PAUL SUNAHARA, JOINTLY	0.714%
RANDALL Y.C. HO	1.429%
RANDY 88 LLC	1.786%
RMK IRA LLC	0.714%
ROBERT ATKINSON	1.429%
RUTH HISAYE HONDA TRUST	0.714%
S BUCKY REVOCABLE LIVING TRUST & B.BUCKY REVOCABLE LIVING TRUST, JOINTLY	0.714%

SEYMOUR KAZIMIRSKIY	0.714%
STANLEY SALCEDO	0.714%
1236068 ONTARIO LIMITED	0.714%
HENRY KO	0.714%
DIANE CURTIS	0.714%
GROSS CAPITAL INC.	16.429%
GROSS MEDICAL OPPORTUNITIES FUND LP	9.643%
MARK CRAIG GROSS HOLDINGS INC.	0.357%
RASTOGI MEDICINE PROFESSIONAL CORPORATION	1.429%
Total	100%

This is **Exhibit "E"** referred to in the

Affidavit of Jacob Baron

sworn before me by video conference
this 9th day of July, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

CORPORATION PROFILE REPORT

Ontario Corp Number	Corporation Name	Incorporation Date
2454287	VICTORIA AVENUE NORTH HOLDINGS INC.	2015/02/18
		Jurisdiction
		ONTARIO
Corporation Type	Corporation Status	Former Jurisdiction
ONTARIO BUSINESS CORP.	ACTIVE	NOT APPLICABLE
Registered Office Address	Date Amalgamated	Amalgamation Ind.
200 RONSON DRIVE	NOT APPLICABLE	NOT APPLICABLE
Suite # 201	New Amal. Number	Notice Date
TORONTO ONTARIO CANADA M9W 5Z9	NOT APPLICABLE	NOT APPLICABLE
Mailing Address	Letter Date	NOT APPLICABLE
200 RONSON DRIVE	NOT APPLICABLE	NOT APPLICABLE
Suite # 201	Revival Date	Continuation Date
TORONTO ONTARIO CANADA M9W 5Z9	NOT APPLICABLE	NOT APPLICABLE
Activity Classification	Transferred Out Date	Cancel/Inactive Date
NOT AVAILABLE	NOT APPLICABLE	NOT APPLICABLE
	EP Licence Eff.Date	EP Licence Term.Date
	NOT APPLICABLE	NOT APPLICABLE
	Number of Directors Minimum Maximum	Date Ceased in Ontario
	00001 00010	NOT APPLICABLE
	Date Commenced in Ontario	NOT APPLICABLE
	NOT APPLICABLE	NOT APPLICABLE

CORPORATION PROFILE REPORT

Ontario Corp Number

2454287

Corporation Name

VICTORIA AVENUE NORTH HOLDINGS INC.

Corporate Name History

VICTORIA AVENUE NORTH HOLDINGS INC.

Effective Date

2015/02/18

Current Business Name(s) Exist:

NO

Expired Business Name(s) Exist:

NO

Administrator:

Name (Individual / Corporation)

MARK
C.
GROSS

Address

200 RONSON DRIVE

Suite # 201
TORONTO
ONTARIO
CANADA M9W 5Z9

Date Began

2015/02/18

First Director

NOT APPLICABLE

Designation

DIRECTOR

Officer Type

Resident Canadian

Y

CORPORATION PROFILE REPORT

Ontario Corp Number

2454287

Corporation Name

VICTORIA AVENUE NORTH HOLDINGS INC.

Administrator:

Name (Individual / Corporation)

MARK
C.
GROSS

Address

200 RONSON DRIVE

Suite # 201
TORONTO
ONTARIO
CANADA M9W 5Z9

Date Began

2015/02/18

First Director

NOT APPLICABLE

Designation

OFFICER

Officer Type

PRESIDENT

Resident Canadian

Y

Administrator:

Name (Individual / Corporation)

MARK
C.
GROSS

Address

200 RONSON DRIVE

Suite # 201
TORONTO
ONTARIO
CANADA M9W 5Z9

Date Began

2015/02/18

First Director

NOT APPLICABLE

Designation

OFFICER

Officer Type

SECRETARY

Resident Canadian

Y

CORPORATION PROFILE REPORT

Ontario Corp Number

2454287

Corporation Name

VICTORIA AVENUE NORTH HOLDINGS INC.

Last Document Recorded

Act/Code	Description	Form	Date
CIA	CHANGE NOTICE	1	2018/06/26

**THIS REPORT SETS OUT THE MOST RECENT INFORMATION FILED BY THE CORPORATION ON OR AFTER JUNE 27, 1992, AND RECORDED IN THE ONTARIO BUSINESS INFORMATION SYSTEM AS AT THE DATE AND TIME OF PRINTING. ALL PERSONS WHO ARE RECORDED AS CURRENT DIRECTORS OR OFFICERS ARE INCLUDED IN THE LIST OF ADMINISTRATORS.
ADDITIONAL HISTORICAL INFORMATION MAY EXIST ON MICROFICHE.**

The issuance of this report in electronic form is authorized by the Ministry of Government Services.

This is **Exhibit "F"** referred to in the

Affidavit of Jacob Baron

sworn before me by video conference
this 9th day of July, 2021



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.

DIRECTION TO NOMINEE AND ACKNOWLEDGEMENT

TO: VICTORIA AVENUE NORTH HOLDINGS INC.

AND TO: AMERICAN GENERAL LIFE INSURANCE COMPANY, as to an undivided 67% interest, and NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA., as to an undivided 33% interest

RE: AMERICAN GENERAL LIFE INSURANCE COMPANY, as to an undivided 67% interest, and NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA., as to an undivided 33% interest (together, the “Lender”), \$24,500,000 loan (the “Loan”) to VICTORIA AVENUE NORTH HOLDINGS INC. (the “Nominee”), secured by a first-ranking mortgage (the “Mortgage”) against property municipally described as 304 Victoria Avenue North and 414 Victoria Avenue North, Hamilton, Ontario, and legally described in Schedule “A” attached hereto (the “Property”)

WHEREAS the Lender agreed to loan the Nominee the sum of \$24,500,000 pursuant to a mortgage loan application agreement dated February 13, 2015 (such mortgage loan application agreement, as it may be amended, modified, renewed, replaced, extended, supplemented and/or restated from time to time, the “**Commitment**”);

AND WHEREAS pursuant to a nominee agreement dated March 30, 2015, between the signatories on pages 3 to 12, inclusive, hereof (collectively, the “**Beneficial Owner**”), as beneficial owner of the Property, and the Nominee, as title nominee/trustee (such nominee agreement, a copy of which is attached hereto as Schedule “B”, as it may be amended, modified, renewed, replaced, extended, supplemented and/or restated from time to time, the “**Nominee Agreement**”), the Beneficial Owner appointed the Nominee as nominee, for and on behalf of the Beneficial Owner, to hold legal title to the Property, to execute mortgages, encumbrances and other security in respect of the Property and to do all further and other acts, all as the Beneficial Owner shall direct, and the Nominee accepted the foregoing obligations imposed by the Beneficial Owner;

FOR GOOD AND VALUABLE CONSIDERATION, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

1. The Beneficial Owner confirms that the beneficial owners of the Property are limited to the signatories on pages 3 to 12, inclusive, hereof. The Beneficial Owner further confirms that the Nominee Agreement is in full force and effect, in good standing and unamended and irrevocably authorizes and directs the Nominee, in its capacity as holder of legal title to the Property, as nominee for and on behalf of the Beneficial Owner, to enter into, execute, deliver and perform the obligations contained in the Commitment, the

Mortgage and all other Loan documentation including, without limitation, all agreements, certificates, indemnities, waivers, acknowledgements and declarations collateral to, or required in connection with, the Mortgage, and to do all things and perform all acts as the Beneficial Owner or its legal counsel shall reasonably require, in accordance with the terms of the Nominee Agreement.

2. The Beneficial Owner transfers, assigns, sets over, charges and grants a security interest to and in favour of the Lender in and to all of its right, title, estate and interest in the property, assets and undertaking (including the Property) subject to the Mortgage and Loan documentation, together with all proceeds thereof, which security shall be held by the Lender as general and continuing security for all Loan and Loan document obligations.
3. The Beneficial Owner agrees to be bound by the Loan and the Loan document obligations.
4. The Beneficial Owner postpones and subordinates all debts and liabilities of the Nominee owed to it, in favour of the Loan, the Mortgage and the Loan documentation.
5. The Beneficial Owner confirms that it will not agree to or permit the amendment of the Nominee Agreement without the Lender's prior written consent, which consent may be withheld in the Lender's sole, absolute and unfettered discretion.
6. The Beneficial Owner further confirms that it will not sell, assign, convey, transfer or otherwise dispose of its beneficial interest in the Property, any part thereof or any interest therein, except in accordance with and subject to the terms of the Mortgage including, without limitation, the Transfer Conditions (as defined in the Mortgage). Notwithstanding the foregoing and any other provision hereof, transfers (other than encumbrances), in the aggregate over the term of the Loan, of up to 25% of the direct and indirect ownership interests in the Nominee are permitted without the Lender's prior written consent, but subject to the Transfer Conditions.
7. Notwithstanding any other provision hereof, the liability of the Beneficial Owner hereunder shall be limited to the Beneficial Owner's interest in the Property and the Lender's recourse against the Beneficial Owner hereunder shall be limited accordingly.

DATED as of this 30th day of March, 2015.

Victoria Ave North Hldg

- 3 -

MELVIN SHIGETA REVOCABLE LIVING TRUST

Per: Mel Shigeta
Name: RLT
Title:

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

1649750 ONTARIO INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

WALLACE TSUHA TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

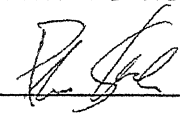
I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

1649750 ONTARIO INC.

Per:  _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

WALLACE TSUHA TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

MELVIN SHIGETA REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

1649750 ONTARIO INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

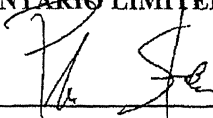
^{K.}
WALLACE TSUHA TRUST
OF OCT. 14, 1991

Per: Wallace K. Tsuha
Name: WALLACE K. TSUHA
Title: TRUSTEE

Per: Wallace K. Tsuha
Name: WALLACE K. TSUHA
Title: TRUSTEE
I/We have authority to bind the Trust.

- 4 -

1818019 ONTARIO LIMITED

Per: 
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

CITYDRILL INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

1818019 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: Charlyn Shizue Honda Masini
Name: CHARLYN SHIZUE HONDA MASINI
Title: GRANTOR

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

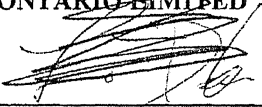
CITYDRILL INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

1818019 ONTARIO LIMITED

Per: 
Name: _____
Title: _____


Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

CHARLYN SHIZUE HONDA MASINI TRUST

Per: _____
Name: _____
Title: _____


Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

CITYDRILL INC

Per: 
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

FLEISHMAN FAMILY TRUST

Per: 
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

J SHIGETA REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

FLEISHMAN FAMILY TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

JANE K
JANE K **JANE K IISHIGETA REVOCABLE LIVING TRUST**

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

FLEISHMAN FAMILY TRUST

Per: _____
Name: _____
Title: _____


Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

J SHIGETA REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

JASEN TAKEI REVOCABLE LIVING TRUST

Per: 
Name: _____
Title: _____

Jasen Takei

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

- 6 -

DIRK AND DALE IRA LLC

Per: _____

Name: *Dirk Fukushima*

Title: *Member*

Per: _____

Name: _____

Title: _____

I/We have authority to bind the Company.

HYBRID ACTIVITIES INC.

Per: _____

Name: _____

Title: _____

Per: _____

Name: _____

Title: _____

I/We have authority to bind the Corporation.

J. ZACHERY JONES TRUST

Per: _____

Name: _____

Title: _____

Per: _____

Name: _____

Title: _____

I/We have authority to bind the Trust.

- 6 -

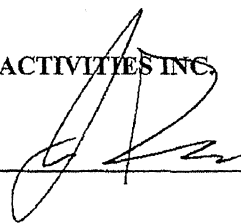
DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Company.

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____



Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

J. ZACHERY JONES TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

DIRK AND DALE IRA LLC

Per: _____
Name: _____
Title: _____


Per: _____
Name: _____
Title: _____
I/We have authority to bind the Company.

HYBRID ACTIVITIES INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

J. ZACHERY JONES TRUST

Per: 
Name: J. ZACHERY JONES
Title: TRUSTEE

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

- 7 -

RANDY 88 LLC

Per: Randall y c/b
Name: RANDALL D.C. JA
Title: MANAGER

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

RMK IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Company.

S BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

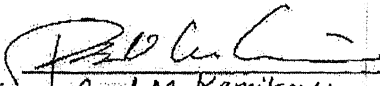
- 7 -

RANDY 88 LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Company.

RMK IRA LLC

Per: 
Name: Reed M. Kamikawa
Title: Manager / Member

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Company.

S BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

- 7 -

RANDY 88 LLC

Per: Randall y.c.b.
Name: RANDALL P.C. 1A
Title: MANAGER

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Company.

RMK IRA LLC

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Company.

S BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

Randall y.c.b.
RANDALL P.C. 1A

GROSS CAPITAL INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

RUTH HISAYE HONDA TRUST

Per: Ruth Hisaye Honda
Name: Ruth Hisaye Honda
Title: TRUSTEE

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Trust.

1236068 ONTARIO LIMITED

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

- 8 -

GROSS CAPITAL INC.

Per: _____
Name:
Title:

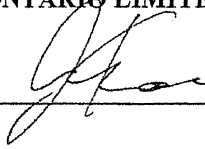
Per: _____
Name:
Title:
I/We have authority to bind the Corporation.

RUTH HISAYE HONDA TRUST

Per: _____
Name:
Title:


Per: _____
Name:
Title:
I/We have authority to bind the Trust.

1236068 ONTARIO LIMITED

Per: _____
Name: 
Title:

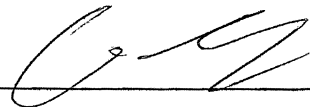
Per: _____
Name:
Title:
I/We have authority to bind the Corporation.

**GROSS MEDICAL OPPORTUNITIES FUND
LP by its general partner
GROSS MEDICAL INCOME & GROWTH
FUND GP INC.**

Per: 
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

MARK CRAIG GROSS HOLDINGS INC.

Per: 
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

B BUCKY REVOCABLE LIVING TRUST

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

- 9 -

GROSS MEDICAL OPPORTUNITIES FUND
LP by its general partner
GROSS MEDICAL INCOME & GROWTH
FUND GP INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

MARK CRAIG GROSS HOLDINGS INC.

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

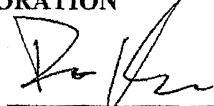
Bruce E.

BUCKY REVOCABLE LIVING TRUST

Per: *Bruce E. Bucky*
Name: *BRUCE E. Bucky Revocable Trust*
Title: *Trust*

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Trust.

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: 
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

Witness

EDWARD BUGARIN

Witness

JOHANN STRASSER

Witness

HONGWEI SU

Witness

JAMES BRAND

Witness

AVA GROSS

Witness

ALLAN GROSS

Witness

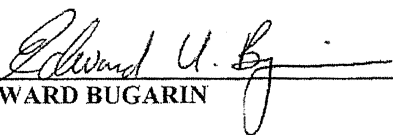
ERROL YIM

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

Witness



EDWARD BUGARIN

Witness

JOHANN STRASSER

Witness

HONGWEI SU

Witness

JAMES BRAND

Witness

AVA GROSS

Witness

ALLAN GROSS

Witness

ERROL YIM

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____

I/We have authority to bind the Corporation.

Witness

EDWARD BUGARIN

Witness



JOHANN STRASSER

Witness

HONGWEI SU

Witness

JAMES BRAND

Witness

AVA GROSS

Witness

ALLAN GROSS

Witness

ERROL YIM

- 10 -

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

Witness

EDWARD BUGARIN

Witness

JOHANN STRASSER

Witness

Hongwei Su

HONGWEI SU

Witness

JAMES BRAND

Witness

AVA GROSS

Witness

ALLAN GROSS

Witness

ERROL YIM

RASTOGI MEDICINE PROFESSIONAL CORPORATION

Per: _____
Name: _____
Title: _____

Per: _____
Name: _____
Title: _____
I/We have authority to bind the Corporation.

Witness

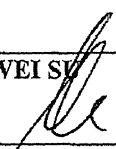
EDWARD BUGARIN

Witness

JOHANN STRASSER

Witness

HONGWEI SI



Witness

JAMES BRAND

Witness

AVA GROSS

Witness

ALLAN GROSS

Witness

ERROL YIM
