COMPETITION TRIBUNAL
TRIBUNAL DE LA CONCURRENCE

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Date: October 2, 2024
CT- 2024-007

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OTTAWA, ONT. | # 4

File No. CT-2024-007.

COMPETITION TRIBUNAL

IN THE MATTER OF the Competition Act, R.S.C. 1985, c. C-34 (the "Act");

AND IN THE MATTER OF an application by [Goshen Professional Care Inc.] for an order pursuant to section 103.1 of the Act granting leave to bring an application under sections 75 and 79 of the Act;

AND IN THE MATTER OF an application by [Goshen Professional Care Inc.] for an order pursuant to sections 75 and 79 of the Act;

BETWEEN:

GOSHEN PROFESSIONAL CARE INC.

Applicant

– and –

THE SASKATCHEWAN HEALTH AUTHORITY and THE MINISTRY OF HEALTH

Respondents

AFFIDAVIT OF ADEBUNMI ONASANYA

In support of
APPLICATION FOR LEAVE
(Pursuant to section 103.1 of the Competition Act)
of

APPLICANT: GOSHEN PROFESSIONAL CARE INC.

SWORN: OCTOBER 1st, 2024

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AFFIDAVIT OF ADEBUNMI ONASANYA

October 1st, 2024.

I, Mrs. Adebunmi Onasanya, of the City of Regina, Saskatchewan, **MAKE OATH AND SAY (or AFFIRM**):

1. My name is Mrs. Adebunmi Onasanya, and I am currently residing in Regina, Saskatchewan. I am an Officer and Director of the Respondent, Goshen Professional Care Inc. ("Goshen"), which owns and operates Emmanuel Villa Personal Care Home ("Emmanuel Villa"), a private care home in Emerald Park, Saskatchewan. As such I have personal knowledge of the facts and matters hereinafter deposed to except where otherwise stated to be on information and belief, and where so stated, I verily believe the same to be true.

2. I make this Affidavit in support of Goshen's response to the Receiver's Application for this Court to approve the proposed sale of Goshen's business property including Emmanual Villa to the Saskatchewan Health Authority ("SHA").

The SHA's Pilot Project, its Termination, and Goshen's outstanding claims against the SHA.

3. In 2014, Goshen commissioned a feasibility and market analysis report from the University of Regina, which showed that a new private care home in the Regina area would have an expanding market of possible residents as time went on. Based upon these findings, Goshen began to make plans to build a new care home which would provide competitive services and maximize the potential of the property to the benefit of future residents. Find attached as **Exhibit** 1 is a copy of this market analysis.

4. The plans for Emmanual Villa were drawn up and finalized in 2017. I approached the Ministry of Health in order to receive pre-approval for the plans in order for the business to open as a personal care home once construction had been completed. Having reviewed the plans, the Ministry of Health provided their approval which allowed Goshen to proceed with the construction. Emmanual Villa was designed on a

four-wing design, with each wing being able to house 20 residents for a total of 80.

5. During construction of Emmanual Villa in the Summer of 2018, Goshen became aware of an advertisement by the SHA for a pilot project whereby long-term care residents would be provided to private personal care homes which had available beds. I prepared the application for Goshen to be involved in this project and submitted my application and proposed price to the SHA. Following an initial discussion Emmanuel Villa was pre-approved for the pilot project.

6. On February 7th, 2019, the SHA posted on the Government of Saskatchewan procurement website two postings, one for "Community Based Long-Term Care Services, Regina Area" and another for "Long-Term Care Services Providers(s) Regina Area", these were the programs which Goshen had submitted applications to and I was alerted by the SHA that the postings had gone public. Additionally, the SHA extended the application period for the Community Based program on April 17th, 2019. Find attached as **Exhibit** 2 is a copy of these postings by the SHA on the Saskatchewan Government's procurement website.

7. Emmanual Villa was finished construction on or around February 2019, and from that point Goshen approached the Ministry of Health again for the licensing process for the entirety of the building to be operate as a personal care home. During this process the Ministry of Health toured the entire building and upon answering their inquires Goshen was provided Ministry approval and took out an initial license for 20 residents which were to be housed in the first wing of Emmanual Villa.

8. In January 2020, Goshen entered into an Accountability Agreement with the SHA regarding the pilot project. The aim of the project was for the SHA to provide Emmanual Villa with care home residents from the public 'long-term care' system. The contract was set for a term of two years and both parties under Section 6.2 of the Agreement had the option to extend on mutual consent on a per year basis. The SHA agreed to provide 40 long-term care patients and Goshen applied for and received a license for 60 residents. Attached as **Exhibit** 3 is a copy of the Accountability Agreement which was signed by the SHA and Goshen and became effective on January 29th, 2020.

9. On February 4th, 2020, I was quoted in a press release from the Ministry of Health, highlighting that Emmanual Villa would be involved in a program which would provide a total of '100 new long-term care spaces' for public long-term residents. The Ministry stated that the project would be for a minimum of two years with potential for extension. I expressed my happiness to be part of the program and Goshen's desire to provide residents with safe and high-quality care. Attached as **Exhibit** 4 is a copy of this press release.

10. Under the Pilot project, the SHA was allowed to have their staff attend the facility, engage in facilities tours, interact with staff and residents, and to have access to otherwise non-public information regarding the general financials and operating procedures of Emmanual Villa. The SHA representatives who were present at Emmanual Villa were aware of all employees who worked for Goshen and had access to their employment information. Additionally, it is my understanding that the SHA and Ministry of Health actively shared any information they had about Goshen between themselves whenever they deemed it appropriate. Given the contractual provisions and their frequent attendance at Emmanual Villa, the SHA was intimately aware of all aspects of Goshen's business.

11. On July 28th, 2021, I saw that Premier Scott Moe and Minister of Health Everett Hindley both posted on X.com (formerly known as Twitter) messages asserting the Government of Saskatchewan's commitment to add 600 long-term care beds for Regina. Attached as **Exhibit** 5 is a copy of these posts.

12. On December 28th, 2021, I sent an email and letter to Ms. Debbie Sinnett ("Ms. Sinnett") of the SHA requesting that the Accountability Agreement be extended for another year from January 2022 to January 2023, this was done within the 30 days required by the Agreement. Ms. Sinnett responded to me and confirmed that Ms. Lorri Carlson of the SHA would reach out to me regarding the next steps and additional information requirements which she did not specify in her response. Subsequently, the SHA consented to an extension to the Accountability Agreement as requested. Additionally, I provided Ms. Carlson a proposal for a 3-5 year extension of the Accountability Agreement which she had request I prepare for the SHA to review. This proposal was turned over on February 10th, 2022. Attached as **Exhibit** 6 is a copy

of my letter, email correspondence with the SHA, and the 3–5-year proposal.

13. The Director of the project Ms. Lorri Calson had requested that Goshen hire an additional nurse and an executive director (which were not required under the Agreement), Goshen complied and included Ms. Calson in the interviewing and selection process. On December 8th, 2021, and January 6th, 2022, I informed Ms. Sinnett and Ms. Lorri Calson of the SHA that Goshen had hired the executive director and the night nurse position candidates which the Ms. Calson had approved of. In both cases, Ms. Sinnett replied, stating that the update was appreciated. Attached as **Exhibit** 7 is a copy of these email correspondences.

14. On June 3rd, 2022, the SHA made a post to the Government of Saskatchewan Procurement website, I observed that the post was seeking proposals for the provision of long-term care services in Regina from non-profit and for-profit members of the market. As Goshen already had an agreement with the SHA, I did not apply on Goshen's behalf to this posting. Attached as **Exhibit** 8 is a copy of this posting.

15. On June 16th, 2022, I was contacted by phone by Ms. Sinnett of the SHA who informed me that the SHA would be terminating the Accountability Agreement and that she would be sending me a formal letter, and it would result in the residents at Emmanual Villa being moved out as soon as possible. I was greatly surprised and concerned regarding this development. Ms. Sinnett subsequently sent me an email the same day, requesting confidentiality regarding the nature of our discussion. Attached as **Exhibit** 9 is a copy of this email.

16. On June 30th, 2022, I received an email from Ms. Sinnett with an attached letter on behalf of the SHA. The letter confirmed that the SHA intended to terminate the Accountability Agreement with Goshen, and have the program wrapped up within 180 days of the date of the letter. Ms. Sinnett stated that the SHA would assist in winding down the program and provide support for the relocation of the patients from Goshen under the agreement. Despite the Agreement they didn't properly compensate Goshen for the removal of the residents. Attached as **Exhibit** 10 is a copy of this email and Ms. Sinnett's attached letter on behalf of the SHA.

17. Also on June 30th, 2022, I was made aware of a press release by the Government of

Saskatchewan and the Ministry of Health which stated that the SHA was seeking to find providers for 375 long-term beds in Regina. Goshen would subsequently submit a proposal to be included in this new program but was ultimately not selected because Emmanual Villa is not inside the Regina city limits. Attached as **Exhibit** 11 is a copy of this press release.

18. At the time of the notice from the SHA regarding the termination of the agreement, there were forty beds and patients under the pilot project agreement who would be forced to leave Emmanuel Villa and Goshen's care. The removal of residents was implemented in a gradual process that the SHA controlled. This process was disruptive to Goshen's business as its staged nature caused a great deal of anxiety amongst staff, residents, and their families since we were required to downsize staff levels gradually and residents were forced to leave despite their protestations. The forced relocations were also very disruptive to the residents who were part of the project, most of whom I understand, wished to stay at Emmanual Villa.

19. Furthermore, it is my understanding that the majority of the residents who were moved out of Emmanual Villa by the SHA were transferred to Goshen's competitor, Brightwater Senior Living in Regina, under a different pilot project. In fact, Goshen's staff were provided a questionnaire from the SHA which told them they would moving to Brightwater.

20. The loss of the pilot project residents caused imposed a significant and unexpected financial burden on Goshen as it resulted in the number of residents living at the care home to fall drastically. Goshen had confirmed with the SHA in January 2022 that the project would be continued for a full year only for SHA to terminate the agreement halfway through the year. As SHA had supplied residents occupied 40 beds in Emmanual Villa, which can house 80 total when at maximum capacity, the termination of the project, the staggered removal of residents, and the need to downsize staff harmed Goshen's revenue and stifled its ability to rapidly replace the SHA residents with private market residents. Furthermore, the staff were put in the precarious position of knowing that their jobs may need to be cut as residents were slowly removed by the SHA.

21. This sharp and sudden decline in residents and revenue subsequently resulted in the Canadian Western Bank demanding that Goshen be sold and raise issue regarding the renewal of the loan that CWB had provided for Goshen to establish Emmanuel Villa.

22. After the Accountability Agreement was terminated by the SHA, the Ministry of Health conducted an audit of the care home while the long-term care residents were still present and provided Emmanual Villa with a satisfactory result. After the Government of Saskatchewan announced an additional 375 long term care beds program for Regina, Goshen applied to be included in that program but was denied despite having provided the care because Emmanual Villa is located in Emerald Park.

23. On or before October 18th, 2022, the executive director of Goshen was interviewed by Global News as part of a story it covered regarding the cancellation of the Goshen pilot project with the SHA. The Global News website published a story on October 18th, 2022, which is still available online. In this article, interviewed residents expressed their desire to stay at Emmanual Villa and praised its facilities. The SHA spokesperson is quoted in the article stating "'On Sep. 28, residents and families were made aware that the LTC pilot at Emmanuel Villa would be ending and residents would be offered transfer, with transportation costs covered by the SHA to other homes in Regina or their preferred home if space became available". Attached as **Exhibit** 12 is a copy of this news article.

24. On October 24th, 2022, I sent a letter to Ms. Sinnett of the SHA regarding a proposed meeting to address the issues arising from the SHA's termination of the agreement and the removal of the pilot project residents from Emmanual Villa. Among the issues I addressed, was the disruptive actions of the SHA staff at the home, my objections to the manner in which the residents were being moved, and my concerns regarding the SHA's bullying treatment of Goshen's staff, medical professionals, and house doctor (behavior which eventual result in a formal apology from SHA staff members involved). I reiterated that I was prepared to meet to discuss these issues with the SHA's leadership team. Attached as **Exhibit** 13 is a copy of this letter from myself to the SHA.

25. On or before November 16th, 2022, the executive director of Goshen was interviewed

by CTV News regarding the cancellation of the Goshen pilot project with the SHA. The CTV News Regina website published a story on November 16th which is still available online. The article describes the effort of Emmanuel Villa employees and resident families to try to convince the SHA and Ministry of Health to reverse the termination of the pilot project. Minister of Health Everett Hindley is quoted in the article referring to the new program which excluded Goshen, "These are long term care beds in the city of Regina. The decision was made to essentially use the city boundaries or the city limits in terms of determining who would be eligible to submit for that proposal". Attached as **Exhibit** 14 is a copy of the news article.

26. While the Accountability Agreement was in place, the SHA was placed in the position of determining if the long-term care home standards which are set by the Ministry of Health were being met. Since Goshen is a personal-care home, it is subject to a different set of regulations by the Ministry of Health and thus the SHA more familiar with what is required for long-term care. The SHA was able to make various decisions regarding:

    a. the level of care,

    b. the types of beds,

    c. the type of equipment and furniture required,

    d. the types of washing machines which were to be used,

    e. the setup and layout of the rooms and common areas,

    f. the types of specialized staff required and their acceptable availability, and

    g. various other services which must be provided for the residents they provided.

27. To this end, Goshen took a great deal of time, effort, and expense to adhere to every single instruction they were given by the SHA. By the time the termination was affected, the SHA owed Goshen approximately $5,249,278 in unpaid resident's fees and incurred costs from adhering to the SHA's demands (including 24/7 nursing staff and the hiring of an executive director).

28. Between October 24, 2022, and December 8, 2022, I was in continuous email contact with Ms. Sinnett of the SHA regarding the ongoing removal of resident's process. I continued to express my concerns regarding SHA's actions towards Goshen and the residents themselves. Additionally, I was attempting to get the SHA to provide satisfactory responses regarding the ongoing financial issues arising from the SHA's termination of the Accountability Agreement. Goshen was seeking reimbursement from the SHA for the significant and outstanding expenses that Goshen had incurred to meet the SHA's requirements under the Accountability Agreement, including outstanding payments the SHA owed Goshen for residents who the SHA had removed from Goshen's care home.

29. Upon the SHA's request, Goshen, with the assistance of its accountant, prepared a breakdown of the outstanding monies that the SHA owed Goshen pursuant to the Accountability Agreement and due to its subsequent termination. Attached as **Exhibit** 15 is a copy of these email exchanges and the attached breakdown which showed the outstanding funds owed by the SHA to Goshen.

30. Between January 16th, 2023, and February 16th, 2023, I, on behalf of Goshen, continued to send emails to Ms. Lynn M. Sanya (Chief Legal Counsel to the SHA) and Ms. Sinnett regarding the outstanding funds that the SHA owed Goshen. Despite my requests, Ms. Sanya did not provide a substantive response at this time. Find attached as **Exhibit** 16 is a copy of these email exchanges.

31. On September 26th, 2023, I sent a letter to Ms. Sinnett of the SHA regarding the breakdown in the relationship between the SHA and Goshen because of SHA's unilateral termination of the Accountability Agreement. In this letter I highlighted the issues affecting Goshen's staff, the residents, and the outstanding monies that the SHA owed Goshen. Attached as **Exhibit** 17 is a copy of this letter to the SHA.

32. Between June 17th and July 9th, 2024, I engaged in a follow up email exchange with Ms. Lynn Sanya, chief legal counsel to the SHA regarding the outstanding claim Goshen has arising from the operation and termination of the Accountability Agreement. During these exchanges, Ms. Sanya acknowledged that Goshen did not consider the matter resolved and agreed to provide a response. On July 9th, 2024, Ms. Sanya

responded by email stating that as Goshen was in receivership, she had reached out to MNP and been informed that a claim against SHA could only be approved to go forward by the Receiver. She informed me that the SHA would wait until such time as they were contacted by the Receiver's lawyer regarding the claim. Attached as **Exhibit** 18 is a copy of this email.

Goshen's Receivership – Goshen's attempts to get permission for more residents

33. On or around the beginning of November 2022, and ultimately at an in-person meeting on November 25th, 2022, Canadian Western Bank had begun to demand information from Goshen regarding the termination by SHA of the pilot project. I provided responses to all their inquires and attempted to highlight the difficulties which the SHA had unjustly imposed upon the operation of Goshen's business.

34. On November 30th, 2022, I received an email from Canadian Western Bank Special Asset Management Unit employee Mr. Rod Randall. In this email he informed me that the CWB saw Goshen's situation as dire and with limited options. Given this, he informed me that CWB intended to declare the termination of the pilot project as a 'material adverse change' and stated that CWB would find Goshen in default of the loan. Find attached as **Exhibit** 19 is a copy of this correspondence.

35. After the termination of the pilot project, Canadian Western Bank attempted to force Goshen to sell their business and subsequently brought receivership proceedings against Goshen on May 24th, 2023.

36. In July 2023, Goshen commissioned Colliers International Reality Advisors Inc. ("Colliers") to perform an appraisal of Emmanual Villa Care Home and its underlying business. The appraisal of the business provided the then current market value of Emmanual Villa at $20,070,000.00 based upon full capacity with the evaluation of rooms being valued at $250,000 per unit at 80 units. Attached as **Exhibit** 20 is a copy of the appraisal written by Colliers.

37. MNP Ltd. was appointed as an Interim Receiver over Goshen's business on August 2,

2023, on the successful application of Canadian Western Bank. When the interim Receiver was appointed Goshen's legal counsel informed the Receiver that Goshen had an outstanding claim against SHA and the Receiver acknowledged and encouraged Goshen to pursue it.

38. Since the appointment of MNP Ltd. as the Receiver in this matter on January 10th, 2024, I, in my capacity as Officer and Director of the Respondent, have been in constant communication with Mr. Eric Sirrs, MNP's nominee, and his colleagues regarding regulatory or client service-related issues arising from the running of Emmanuel Villa Care Home during the interim and full receivership stages.

39. In February 2024, despite not being sent a renewal package from the Ministry of Health, I, using a template was able prepare and submit a renewal of license application to the Ministry of Health for 80 residents with an attached payment. At that time Goshen only had approximately 10 residents, but the Ministry was non-responsive regarding the licencing of Emmanual Villa. As Goshen was continuing to find a potential lender for refinancing of the business, Goshen were informed by many prospective investors that Emmanual Villa would need more residents before it could be considered. I, on behalf of Goshen decided to reach out to the Ministry of Health to seek approval for additional residents. At a February 2024 in-person meeting with Receiver and Goshen's legal counsel, Mr. Sirrs informed me that Ministry of Health had advised him to not permit any more residents to move in.

40. Later in February 2024, I approached the Ministry of Health seeking to have Goshen's licence to be amended to increase the authorized capacity by accepting residents into Emmanuel Villa's Hope Unit. This would increase Emmanuel Villa's authorized capacity from 20 residents to 40 residents. When I attended the Ministry's offices in person on or around February 15th, I provided Ministry employee, Ms. Pandya Manasi, with a completed application for the amended licence and provided her with a cheque for $440.00 on behalf of Goshen. Of this sum, $400.00 was to the licence amendment, while the $40.00 was to cover the fee for a training session that the Ministry's was supposed to conduct for Goshen's manager. Despite my request the Ministry declined to accept the payment and did not cash the cheque.

41. On or around March 2024, I spoke with Ms. Leslie Deutsch, a Ministry of Health official who had attended Emmanuel Villa for a series of inspections she carried out between March and May of 2024. I asked Ms. Deutsch why the Ministry had not processed Goshen's application requesting the capacity increase at Emmanuel Villa. Ms. Deutsch told me that the Ministry would not process Goshen's cheque for $440.00 because the cheque combined payments for the requested licence amendment and for the training course. The Ministry was only prepared to process payment for the manager's training course. However, Ms. Deutsch did not expressly state that the Ministry had refused Goshen's application for the license amendment to expand its resident capacity to 40 beds.

42. Following this, on or around March, I contacted the Receiver's designated officer, Mr. Eric Sirrs, by telephone and requested that he contact the Ministry of Health on Goshen's behalf to facilitate the approval of Goshen's application to expand Emmanuel Villa's authorized capacity to 40 residents. Mr. Sirrs declined to do so but did not provide me with a written correspondence to confirm his refusal.

43. Since the start of July 2024, Goshen has experienced a surge in interest from the families and custodians of potential residents who wish to place their family members or wards in Emmanual Villa. In July 2024 alone, twelve families have expressed interest in assuming such residency. However, Goshen has not accepted these potential residents because Goshen signed an undertaking with the Receiver stating that it would not add residents without seeking the Receiver's permission. Attached as **Exhibit** 21 is a copy of this signed undertaking. Goshen has complied with this undertaking.

44. On August 9th, 2024, Goshen's legal counsel emailed the Receiver's designate, Mr. Eric Sirrs, to inform him about this surge in interest and seeking the Receiver's approval to allow Goshen to accept more residents. Additionally, on my instructions, Goshen's legal counsel provided a copy of a 'Letter of Offer' from Sherwood International Ltd. for a refinancing loan to satisfy CWB's demand for repayment, which triggered this receivership proceeding. Attached as **Exhibit** 22 is a copy of this email exchange and the attached offer letter from Sherwood International Ltd.

45. Other promising refinancing deals have fallen through since the Receiver was

appointed in January 2024. A consistent factor in these refinancing failures has been potential lenders' concerns about Emmanuel Villas low residency capacity, which is the same factor that triggered CWB's demand to call in its loan, and subsequent refusal to refinance Emmanuel Villa. It is my belief that the Sherwood International Ltd. offer is both legitimate and likely to proceed within the next two months. Goshen has hired additional legal counsel to assist in bringing forward this refinancing deal. However, as the Sherwood letter states, this lender is concerned about Emmanuel Villa's current occupancy rate. Furthermore, this limit on residents has affected the profitability of the business generally.

46. On August 12th, 2024, Goshen's legal counsel received a reply from Mr. Eric Sirrs, on behalf of the Receiver, in which the Receiver declined to authorize Goshen to admit new residents to Emmanual Villa and cited several reasons for this refusal. Attached as **Exhibit** 23 is a copy of this email correspondence from the Receiver.

47. On August 12, 2024, Goshen's legal counsel emailed Mr. Sirrs to request the Receiver's reconsideration of its decision to prohibit Goshen from accepting new residents, given the recent spike in interest for such admissions. Attached as **Exhibit** 24 is a copy of this email.

48. On August 12th, 2024, Goshen's legal counsel emailed Mrs. Dawn Skalicky-Souliere of the Ministry of Health regarding amending Goshen's operating licence. Attached as **Exhibit** 25 is a copy of this email.

49. On August 13, 2024, the Receiver emailed Goshen's legal counsel to reaffirm the Receiver's refusal to allow Goshen to accept new residents at Emmanuel Villa, notwithstanding Goshen providing the Receiver with the Sherwood International Officer letter citing Emmanuel Villa's low occupancy as a concern in the refinancing process. Attached as **Exhibit** 26 is a copy of this email.

50. On August 13, 2024, Goshen's legal counsel sent Mr. Sirrs a follow up email raising specific questions and concerns about the Receiver's refusal to reverse its decision to bar Goshen from accepting new residents at Emmanuel Villa, specifically whether the Ministry of Health or the Receiver was denying the request to add more residents. Attached as **Exhibit** 27 is a copy of this email.

51. On August 14th, 2024, Mr. Kusch, counsel to the Receiver sent Goshen's legal counsel a follow-up email which stated that the inquires regarding additional residents had been "asked and answered" and that they would not be "answering this question for a fourth time". Attached as **Exhibit** 28 is a copy of this email.

Information regarding dominant position of the SHA

52. With my authorization on behalf of Goshen, our legal counsel also provided me with a copy of the Saskatchewan Health Authority's webpage which shows that the SHA operates 160 **Long Term Care Homes** in Saskatchewan. Attached as **Exhibit** 29 is a copy of this screenshot.

53. With my authorization on behalf of Goshen, our legal counsel provided me with a copy of the SHA's webpage which shows that the SHA claims to operate 157 **Long-Term Care Homes** which house 8,200 individuals in Saskatchewan (which differs from the amount mentioned above). Attached as **Exhibit** 30 is a copy of this screenshot.

54. Counsel for Goshen has provided me with a copy of the Government of Saskatchewan's Major Capitol Action Plan – Budget 2023-24 and the Major Capitol Action Plan – Budget 2024-25. On page 4 of the 2023 Action Plan, it sets out the Regina Long-Term Care Standard & Specialized Beds plan. This document references the 2021 Government announcement which led to Goshen's pilot project being terminated and states that the Ministry of Health through the "SBP is finalizing the procurement process to acquire up to 350 standard long-term care beds through for-profit and/or non-profit sectors in Regina". Additionally, in the 2024 Action Plan on page 7, the Ministry of Health also sets forth a plan to add 600 more long-term care beds with 240 being specialized beds, all of which would be located in the city of Regina. Attached as **Exhibit** 31 is a copy of these reports.

55. With my authorization on behalf of Goshen, our legal counsel has provided me with a copy of the Government of Saskatchewan's website which shows that the Ministry of Health licenses and regulates 208 **Personal Care Homes** in the Province, of which Goshen is one. Attached as **Exhibit** 32 is a copy of this screenshot.

56. With my authorization on behalf of Goshen, our legal counsel provided me with a copy of the results of the 2022 Statistics Canada Census regarding collective dwellings for the province of Saskatchewan. This data shows that as of 2022, approximately 13,380 residents exist between the long-term care and personal care markets. Attached as **Exhibit** 33 is a copy of this data sheet.

57. With my authorization on behalf of Goshen, our legal counsel conducted research on the Ministry of Health and SHA's individual and collective efforts to buy private care homes and convert them to the SHA's use and operations. **Exhibit** 34 and 35 shows the SHA's purchase of 6 personal care homes from private companies for conversion into public long-term care facilities in the year 2022 and 2023.

The Receiver's Sale Process

58. On June 14th, 2024, Goshen's directors (including myself), its legal representatives, and the Receiver, engaged in a teleconference at which the Receiver informed us that the SHA had made an offer to purchase Goshen's business under the receivership process. The Receiver informed us that they intended to accept the offer and would proceed with seeking Court approval for the sale. At no point before this teleconference did The Receiver advise Goshen about the particulars of the sale process, including who the bidders in the process were. This was the first time that Goshen and its principals became aware that the SHA had not only submitted a bid, but that the Receiver would accept it. The Receiver did not provide Goshen with any documentation or further particulars about the SHA's bid and the Receiver's acceptance of that bid until July 11th, 2024, when the Receiver served Goshen the Receiver's notice of application for this Court to approve the proposed sale.

59. On July 11th, 2024, I requested Goshen's legal counsel to draft a letter to the Ministry of Health seeking to have the licence of Goshen to be extended for the full licencing term that was set to conclude in June of 2025. The Ministry of Health subsequently replied and granted Goshen an interim licence expiring on October 31, 2024. Attached as **Exhibit** 36 to this Affidavit are copies of these letters.

60. Between August 1st, 2024, and August 2nd, 2024, at the direction of Goshen's management, its legal counsel reached out to legal counsel for the Receiver, Mr. M. Kim Anderson, K.C. Goshen seeking the Receiver's consent to cross-examine the Receiver regarding the sales process, including the SHA offer amount, and requesting responses to certain questions and the Receiver's production of certain records regarding the sale process. Counsel for the Receiver provided a broad denial of Goshen's request but sought further information from Goshen's counsel to assess what, if any, questions the Receiver would provide, and what questions the Receiver was prepared to answer about the sale process. Attached as **Exhibit** 37 is a copy of these email exchanges.

61. On August 6th, 2024, Goshen's legal counsel sent the Receiver's legal counsel a follow-up email and letter which set forth the records and responses which Goshen sought regarding the Receiver's sale process. Attached as **Exhibit** 38 is a copy of this email and attached letter.

62. On August 8th, 2024, counsel for the Receiver replied to Goshen regarding the requested records and responses. Overall, the Receiver's counsel refused to provide most of the requested information and records and provided responses to a sub-set of Goshen's questions. Attached as **Exhibit** 39 is a copy of this letter from the Receiver's counsel.

63. Also on August 8th, 2024, counsel for the Receiver provided Goshen with a copy of a correspondence between himself and the Ministry of Health Acting Executive Director Ms. Heather Murray in which she stated that the Residents of Emmanual Villa could be provided with a message from the Ministry of Health that they would not be required to move in the event the SHA succeeded in purchasing Emmanual Villa. Attached as **Exhibit** 40 is a copy of this email correspondence.

64. On August 13th, 2024, Goshen's legal counsel sent an email and attached a set of questions to Mr. Jason Jacobson, counsel the SHA regarding the Receiver's sale process. Attached as **Exhibit** 41 is a copy of this letter and attached questions.

65. On August 26th, 2024, I attended by phone the hearing at which Justice Bergbusch of the King's Bench of Saskatchewan heard the SAVO application of the Receiver to sell

Emmanual Villa to the SHA. Attached as **Exhibit** 42 of the Receiver's First Report of the Receiver, MNP Ltd., Dated July 10, 2024.

66. It is my understanding, having spoken to the other owners of personal care homes in and around Regina, Saskatchewan, that the Receiver did not approach any of them regarding the proposed sale of Goshen and Emmanual Villa. I am unaware of any public postings done by the Receiver to market the business to prospective buyers.

67. I swear this Affidavit for no improper purpose.

SWORN (OR AFFIRMED) BEFORE ME
at, Regina, Saskatchewan,
this 1st day of October,
2024.

Commissioner for Oaths for Saskatchewa

(signature)

File No. _____

COMPETITION TRIBUNAL

IN THE MATTER OF the Competition Act, R.S.C. 1985, c. C-34 (the **"Act**");

AND IN THE MATTER OF an application by JAMP Pharma Corporation for an order pursuant to section 103.1 of the Act granting leave to bring an application under section 75 and 79 of the Act;

AND IN THE MATTER OF an application by Goshen Professional Care Inc., for an order pursuant to section 75 and 79 of the Act;

BETWEEN:

GOSHEN PROFESSIONAL CARE INC.

Applicant

– and –

THE SASKATCHEWAN HEALTH AUTHORITY and THE MINISTRY OF HEALTH

Respondents

AFFIDAVIT OF ADEBUNMI ONASANYA

(Pursuant to s. 103.1 of the *Competition Act*)

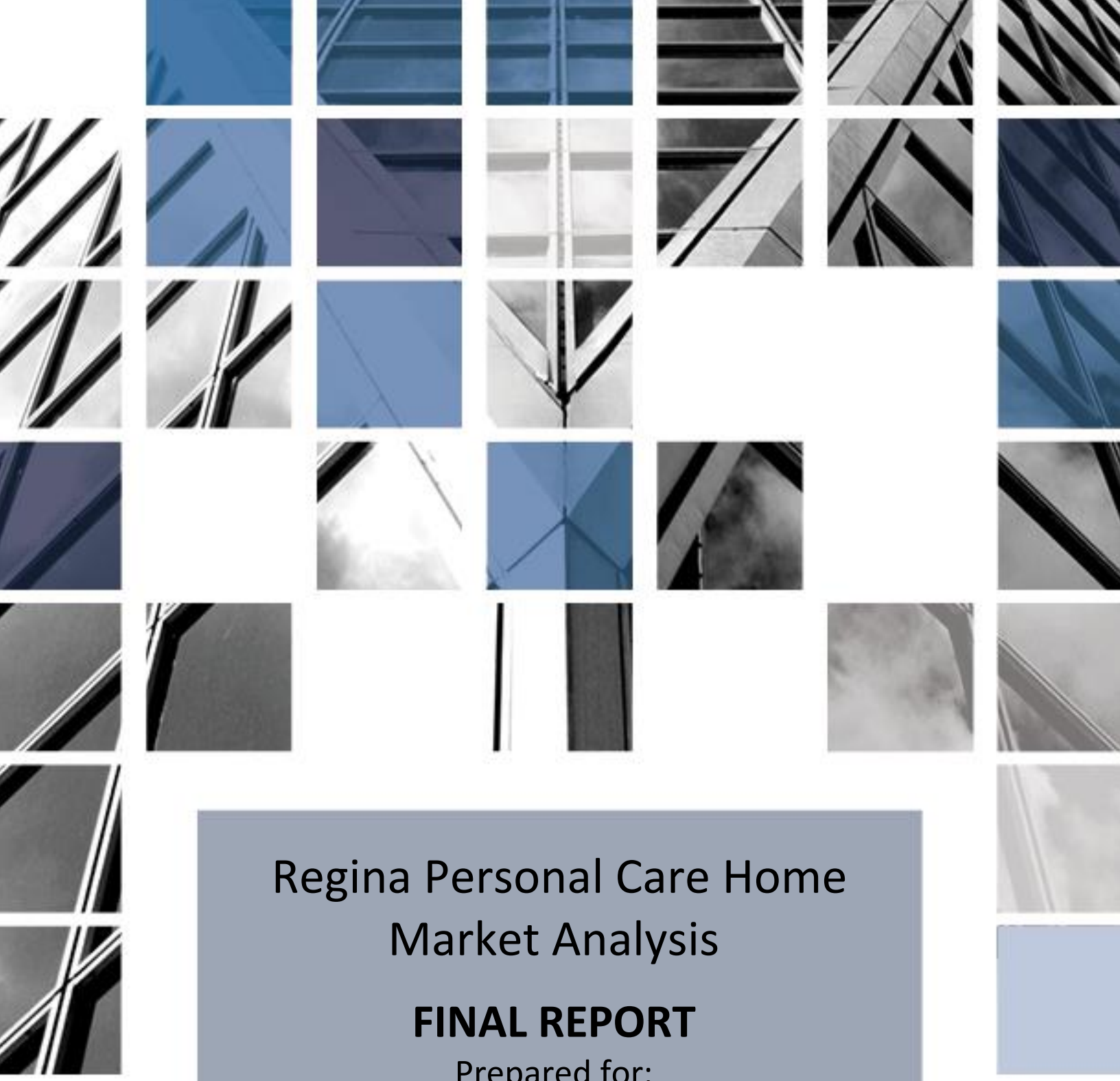
Runyowa Law Professional Corporation
RBC Bank Building
2010 11th Ave,
Regina, SK S4P 0J3

Mr. Tavengwa Runyowa (law@runyowa.com)

Tel: 306-206-2800
Fax: 306-700-2430

Counsel for the Applicant, Goshen Professional Care Inc

Exhibit 1



Regina Personal Care Home Market Analysis

FINAL REPORT

Prepared for:

Leon Lapointe

March 06, 2014

business centre for management development

University of Regina

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1.0 Market Analysis

1.1 Market Description and Market Trend

In Saskatchewan, long-term care facilities include "special care homes" and "personal care homes." Personal care homes, although licensed and monitored by Saskatchewan Health, are privately owned and operated and are regulated by The Personal Care Homes Act. (Law Reform Commission of Saskatchewan, 2013)

By the Personal Care Home Act in Saskatchewan, "personal care home" means a facility:

- Provides accommodation and meals;
- Provides supervision or assistance with personal care; to an adult who is not a relative of the person who operates the facility, but does not include any facility;
- That is designated as a special-care home pursuant to The Regional Health Services Act;
- For which a license or certificate of approval is issued pursuant to The Residential Services Act;
- That is a facility within the meaning of The Mental Health Services Act;
- That has been designated as a hospital or a health centre pursuant to The Regional Health Services Act; and
- That is a facility used by the cancer agency continued pursuant to The Cancer Agency Act

In Canada, age 65 is generally understood to be the defining age for seniors. (Health Care in Canada 2011) The majority of the personal care home services takers would be at this age or above. Although the majority of senior Canadians (93%) lives at home (Canadian Census 2006), a trend in Saskatchewan shows that 34% of senior population in Saskatchewan live in private households.

According to 13th Annual National Report Card on Health Care (Canadian Medical Association, 2013), there are 35% of Saskatchewan people would prioritize care in facility or end-of-life care when it comes to senior cares. The rate is the highest in comparison to the other Canadian provinces. The Regina City Priority Population statistics reported that there were nearly half of senior populations in the City lived in Non-family based households in 2006. The same report also illustrates the projected senior population percentage of total City population would hit 14% - 15% in the coming decades.

There will be more senior health care services demands in the coming decades with multiple factors, such as baby boomers turn 65, or increasing life expectancy. The number and proportion of Canadian seniors increased from 2.7 million to 4.8 million and from 10% to 14% of the population between 1986 and 2010. The baby boomer generation—Canada's largest birth cohort (born between 1946 and 1965)—will turn age 65 by the year 2031.

Life expectancy at birth in Canada has been increasing for many decades. In particular, life expectancy at age 65 has been rising in most developed countries. This is attributed to several factors that impact health status before and after people aged 65. The factors include advances in medical care, improved public health (such as decreased smoking rates), higher educational attainment and per capita income and increases in total health care spending.

In addition, according to CIHI's Health Care Cost Drivers Report 2011, the average annual growth rate in Long-term Institutional Care from 1998 – 2008 was 2.3% which was substantially higher than the other rates in Hospital (1%), Physicians (0.6%) and Drugs (1%).

The basic needs from the elderly, according to Health Canada 2011 report, are that the most commonly reported 14% of all seniors were unable to perform housework without assistance. The other common limitations were shop without assistance (10%), go places without help (10%) and prepare meals (5%). These would be the fundamental services in personal care home market. However, different regions would utilize different services in terms of competitive advantages.

Resident of personal care homes has varied care needs. Some residents have light care needs (e.g., require meals, encouragement to be physically active, reminders for correct and timely medications). Some residents are disabled adults or seniors with moderate to heavy care needs (e.g., help with bathing, skin care, getting into a wheel chair, taking medications). Residents may also need help due to complex health conditions (e.g., chronic illnesses such as diabetes, dementia, recovering from stroke). (Provincial Auditor Saskatchewan, 2012)

1.2 Estimate Current Market Size in Regina

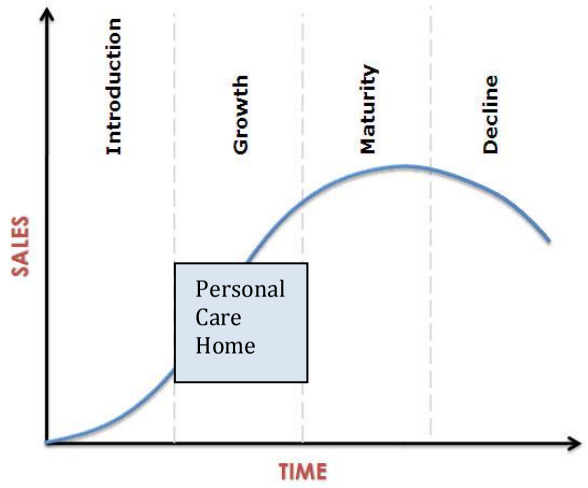
Based on the personal care home listing in Regina report, the estimated current market size of personal care home industry in Regina City accounts for nearly 1.5 million per month and nearly 18 million dollars per annum.

Saskatchewan provincial personal care home listing illustrates that overall 58 personal care home facilities comprise 610 rooms in the City of Regina. Average monthly rate of a standard room is $ 2,632 dollars. Based on Seniors' Housing Report 2013 (Canada Mortgage and Housing Corporation) in combination with Personal Care Home Association room availability in the third week of February 2014, elderly care home facility vacancy rate in Regina ranges from 6.7% – 6.9%. The market size volume includes annual vacancy rate in the region for estimated market size figures. (More details of personal care home listing rate range and rooms availability, please refer to Appendix)

1.3 Market Growth Potential

Although personal care home service can be traced back to nearly a century ago, it is an industry/service currently at growing stage in terms of service life cycle, although different markets would be located in different stages of life cycle. Based on the continuous economic boom, population and elderly growth in the future, the service sale is at the growth stage as shown in Chart 1. The flexibility of personal care home services that cater to different needs of the elderly could attribute to the growth stage in the service life cycle.

Chart 1



In the growth stage of service life cycle, businesses are facing sales growth and increasing profits. At this stage, it is possible for businesses to increase investment in promotional activity to maximize the growth potential.

In addition, Statistics Canada projected the growth of senior population in 2010 Canadian population projection report. Projected dependency population would account for 24.5% of overall population in 2015, 25.1% in 2016, 29.4% in 2021 and 34.3% in 2026 Saskatchewan with medium growth scenario.

In the City of Regina, the senior population had grown by 6.4% from 2007 to 2011 with average 1.5% annual growth rates or average 420 persons annually. (Statistics Canada, 2011) The life expectancy in Regina Health Region had increased by 1.4 years, from 78.2 – 79.6, since 1997 – 2009. (Statistics Canada, 2009) With the increasing senior population and baby boomer retiring trend in the coming decades, the rising demand significantly contributed to the potential of growing market.

1.4 Market Profitability

The market profitability states the density of competitions in the current Regina Market.

- Current direct competitions: are the facilities that provide similar services to the elderly in the same market. The other personal care home, special-care homes, and retirement living complex (private developer-built complexes providing accommodation, meals, laundry and housekeeping).

- Substitute: Family physicians, prescription drugs, hospital habilitation, home care and family support. Family members would be the caregiver for their senior members.

- Threat of potential competition: Rental housing for seniors, assisted living services (SALS) are the housing options that do not provide comprehensive care to the elderly, yet most of the rentals are subsidized by the government. Potentially, more services would be added with the trends of government health care awareness and involvement. Own dwelling would be another potential threat to the personal care home, since the owner of the dwelling would plan to run personal care home. (Saskatchewan Ministry of Health, 2008)

Customer bargaining forces are low: high and increasing demands and lowering supply. In addition, the overall room rates in Regina are close to the average of $ 2,632 (Canada Mortgage and Housing Association, 2013). The rate in the market would not fluctuate too much.

The market profitability is higher in comparison to the competitions and substitute. According to the senior health care cost driver reported (Health Care Cost Drivers Report 2011), long-term institutional care cost annual growth rate in aging population was higher than the competitions and substitute by 1.3% – 1.7% from 1998 to 2008.

1.5 Cost Structure

The cost structure section focuses on the major costs to offer the services of personal care home industry in a certain region.

Based on North America Industry Classification System (NAICS), the personal care home industry is located within the category definition number 6233: Community Care Facilities for the Elderly: "This industry comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities."

The SME Benchmark Tool 2011 from Statistics Canada illustrates the average industry (6233) financial performance in Saskatchewan. Please refer to the financial statement of the industry in Table 1.

Based on vertical analysis of the average industry income statement as of 2011, the major cost of the business was Operating Expenditure, which accounted for over 89.5% of the total revenue. Within the operating expenditure account, nearly 50% of the revenue contributed to Labour and Commissions account. Total annual expenses accounted for 91.7% of the revenue, which led to the net profit: 8.3% of the revenue. The gross margin accounted for almost 80% of the revenue. There were nearly 70% of the overall industry in Saskatchewan can be deem as profitable.

Table 1:

REVENUES AND EXPENSES	(thousands of dollars)	Vertical Analysis
Total revenue	527.60	100%
Cost of sales (direct expenses)	11.10	2.10%
Wages and benefits	2.10	0.40%
Purchases, materials and sub-contracts	9.10	1.72%
Opening Inventory	0.70	0.13%
Closing inventory	0.90	0.17%
Operating expenses (indirect expenses)	472.70	89.59%
Labour and commissions	248.70	47.14%
Amortization and depletion	29.90	5.67%
Repairs and maintenance	16.90	3.20%
Utilities and telephone/telecommunication	24.80	4.70%
Rent	43.30	8.21%
Interest and bank charges	25.40	4.81%
Professional and business fees	8.30	1.57%
Advertising and promotion	3.90	0.74%
Delivery, shipping and warehouse expenses	0.00	0.00%
Insurance	4.90	0.93%
Other expenses	66.70	12.64%
Total expenses	483.80	91.70%
Net profit/loss	43.80	8.30%

Source: SME Benchmark Tool 2011, Statistics Canada

1.6 Physical Locations

The target market of personal care home is family with dependent member(s): age over 65. The industry illustrates the need of effectiveness of word of mouth marketing activity. Additionally, with the closeness or within residential areas in the city, personal care home would obtain the higher market exposure to the community, where the family member(s) located and can have efficient responsiveness and accessibility to the care home in times of need.

Chart 2 shows the 58 (Government of Saskatchewan, 2014) care home facilities (red dots) scatter mainly in the Regina city's residential areas located in the city's residential areas in northwest, southwest and southeast. The 58 facilities distribution on the map also shows slight tendency to stay close to each competitor/partner, which could augment the convenience and facilitate the search of care home for the family to inspect the living environment with different options.

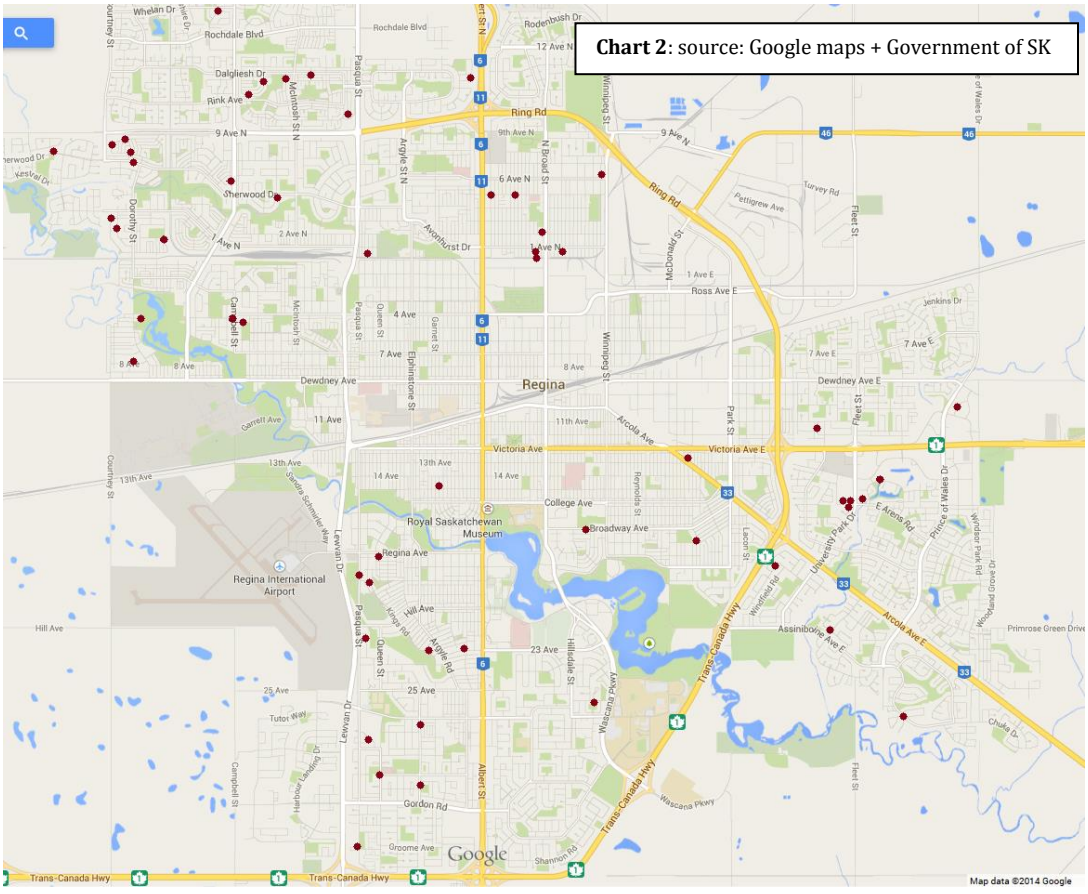
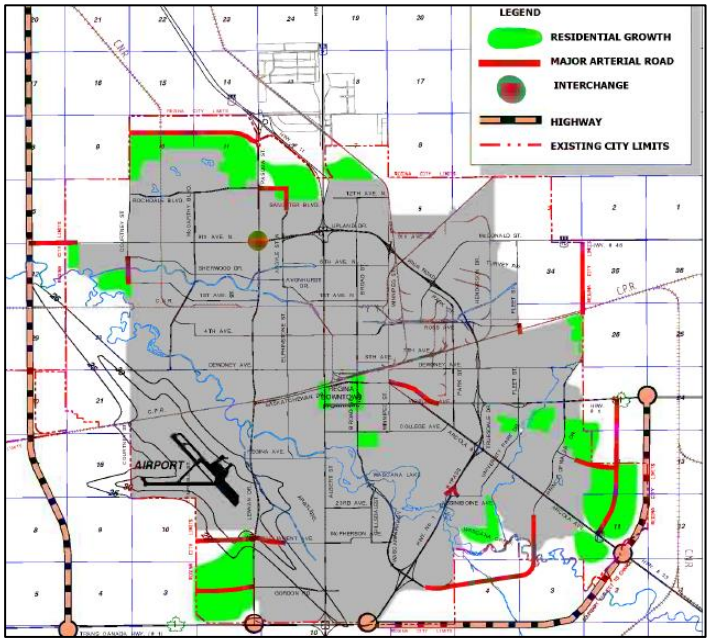


Chart 2: source: Google maps + Government of SK

Based on City of Regina's city development plan in 2006, Chart 3 shows the majority of city population growth to 250,000 would contribute mainly to three residential area expansions in northwest, southwest and southeast, in which the most personal care home located. With projected population to 300,000 people, the potential residential areas expansion plan would also carry on in these three areas.

Chart 3: source: City of Regina



1.7 Key Success Factors

In order to differentiate from competitors for competitive advantage, personal care home is suggested to provide services align with the following success factors: (Regina Qu'Appelle Health Region, 2008)

- Accessibility
- Effective Health Promotion and Disease Prevention
- Public Participation/Community Development
- Patient/Client Centred Care
- Co-operation, Coordination and Integration of Services
- Proactive and Collaborative Approach to the prevention and/or treatment of Chronic Diseases
- Communication/ Information Sharing
- Human Resources Continuum
- Resources
- Infrastructure
- Culture
- Improved Health Status

The success factors suggested are fundamental in terms of the operation perspective. However, in order to differentiate and compete, external marketing initiatives, such as branding, for a new business are also suggested with the nature of growing industry in the Regina market.

2.0 Competitor Analysis in Regina

The direct competitions are the other personal care home facilities located in the City of Regina. There are 58 licensed personal care homes scattered around the city and clustered majorly in residential areas, especially northwest region.

2.1 Price and Number of Rooms

Saskatchewan Personal Care Home Listing 2014 identified 58 licensed personal care homes located in the City of Regina. Table 3 shows the statistical facts of price range of the 58 personal care homes in Regina. Each personal care home has low and high price. The number of rooms, authorized room capacity and types of rooms is also illustrated in the Table 2.

Table 2:	Monthly Rate range		Authorized Capacity	# of Single Rooms	# of Double Rooms
	Low	High			
Median	$ 2,200.00	$ 2,799.00	10	7	2
Average	$ 2,410.53	$ 2,853.55	12	9	3
Lowest	$ 700.00	$ 999.00	1	1	1
Highest	$ 4,000.00	4000+	106	81	10
Total	$ 137,400.00	$ 156,945.00	707	517	93

- The average monthly rate in City of Regina is $ 2,632.04 between high and low averages.
- Overall Regina data please refer to appendix.

In 2011, City of Regina contained senior number of 28010. The annual income amount of those seniors was approximately $ 1,134,565,000, which leads to the average senior annual income: $ 40,505.71 and average monthly income: $ 3,375.48. (per person)

However, senior family income should be the main source that supports the personal care home market share. In 2011 City of Regina, there were 9220 couple senior families and the average couple family annual income was $ 89,230.48 and monthly income was $ 7,435.87.

On the other hand, “Lone-parent families and persons not in census families” family type could account for more potential of personal care home utilization. There were 12140 of this family type in 2011 Regina. The average annual income was $ 41,172.98 and the monthly income was $ 3431.08. (Statistics Canada, 2011)

The types of income are as below:

- Wages, salaries and commissions
- Self-employment
- Investment income
- Government transfers
- Private pensions
- Registered retirement savings (RRSP)

2.2 Services and Amenities

Seniors' Housing Report 2013 identifies the services of transportation, exercise facilities, 24-hour call bell, on-site medical services and on-site registered nurse by surveying over five thousand senor care facilities in Saskatchewan. The survey targeted the senior residences, in which the elderly could have access to additional services, such as meal plan. However, the amenities would also vary due to the nature of residence structure.

Chart 4 illustrates the ratio of structure with access to the popular amenities over the years from 2011 to 2013. In this three-year trend, transportation ratio has gone up by around 5%. 24-hour call bell service raise by approximately 5% from 2011 to 2012, yet only slightly increase in 2013. Similar trend had shown in the on-site registered nurse. However, exercise facilities trend tended to stager, while on-site medical services were not provided in 2012 – 13 as many as those in 2011.

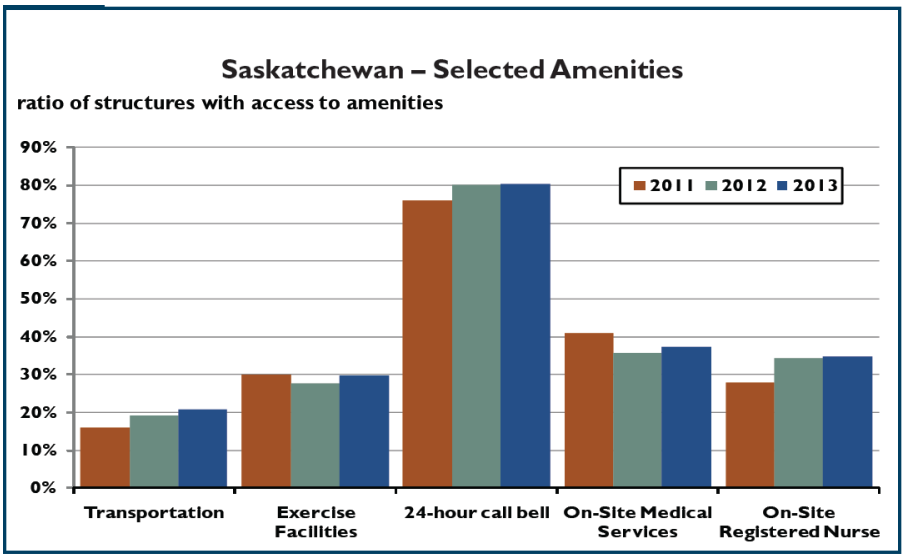


Chart 4:

Source: CMHC

Table 3 below shows more detail percentage of structure with access in selected amenities. Regina CMA has the highest ratios in comparison with the other regions in Saskatchewan. The table additionally shows the highest amenities accessibility to Transportation and Exercise Facilities services.

Table 3: source CMHC

Proportion (%) of Structures with Access to Selected Amenities[1] by Structure Size
Saskatchewan

Centre	Transport-ation Services	Swimming Pool	Hot Tub - Spa	Movie Theatre	Exercise Facilities	Internet
Regina CMA	32.4 a	5.4 a	18.9 a	21.6 a	32.4 a	29.7 a
10 - 49	18.5 a	0.0 a	7.4 a	7.4 a	14.8 a	18.5 a
50 - 89	25.0 a	25.0 a	25.0 a	25.0 a	50.0 a	50.0 a
90 or more	100.0 a	16.7 a	66.7 a	83.3 a	100.0 a	66.7 a
Saskatoon CMA	16.1 a	1.6 b	4.8 b	6.5 b	29.0 a	21.0 a
10 - 49	9.3 b	0.0 b	0.0 b	0.0 b	11.6 c	14.0 a
50 - 89	22.2 d	**	11.1 d	11.1 d	44.4 a	**
90 or more	40.0 a	10.0 d	20.0 d	**	90.0 a	40.0 a
Rest of Saskatchewan	18.6 a	0.0 a	8.5 a	3.4 a	28.8 a	23.7 a
10 - 49	10.0 a	0.0 a	4.0 a	2.0 a	22.0 a	24.0 a
50 - 89	66.7 a	0.0 a	33.3 a	0.0 a	66.7 a	16.7 a
90 or more	**	**	**	**	**	**
Saskatchewan	**20.9 a**	**1.9 a**	**9.5 a**	**8.8 a**	**29.7 a**	**24.0 a**
10 - 49	11.7 a	0.0 b	3.3 a	2.5 a	16.6 a	19.1 a
50 - 89	36.7 a	5.2 a	21.0 a	10.5 c	52.6 a	31.6 a
90 or more	63.0 a	10.5 c	36.7 a	47.2 a	89.5 a	47.3 a

[1] Services are considered to be included in rent for a structure if the majority of all spaces have the service included in the rent.

2.3 Wait Time and End-of-life Care

Methodology: Mystery Shopper phone survey on Personal Care Home list from Personal Care Home Association website. The survey focuses on three regional clusters based on Chart 1: northwest, southwest and southeast regions.

The following findings are the wait list information provided by some of the personal care homes through the phone survey:

- The current senior residents' health conditions can affect the resident turnover. Some of the care homes currently have seniors with good condition, yet it is still likely that someone would pass away in a few days.
- One care home has price on room reservation ($ 104/day), yet they cannot provide the exact waiting time for room vacancy.
- Could be a month, could be a year.
- The turnover rate is around 2 months.
- Long-term care service can also affect room turnover.

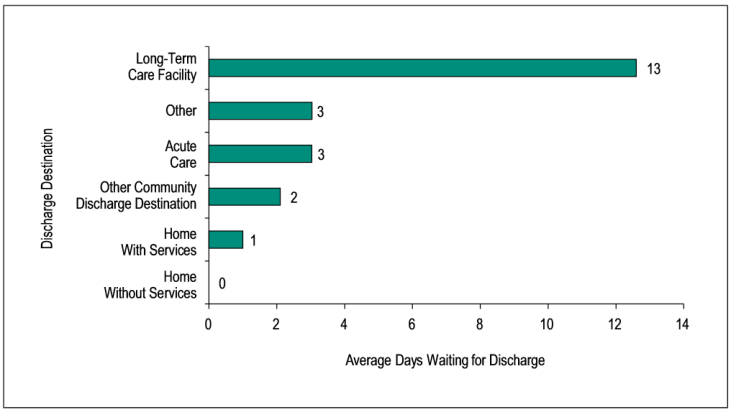
Table 4 below illustrates the survey findings including wait list and end-of-life care service. Overall 33 calls made. Within successful calls, 68% of them have end-of-life care. The care homes that have wait list are 60% of the successful surveys.

Table 4

City of Regina – Personal Care Homes		Northwest	Southwest	Southeast	Total	%
Successful Calls		11	8	6	25	100%
Unsuccessful calls		4	2	2	8	n/a
End-of-life-care	Yes	7	7	3	17	68%
	No	4	1	3	8	32%
Wait List	Yes	8	5	2	15	60%
	No	3	3	3	9	36%

Additional information from the Canadian Institute of Health Information report on Health Care wait times states that the average number of waiting days in Canada for discharge from rehabilitation facilities to long-term care facility is 13 days. (Chart 5)

Chart 5: source CIHI



3.0 Conclusion

According to the economic and demographic trend as well as the retiring baby boomer generation, the personal care home market in Regina is expected to be growing for the coming decades. The majority of Canadian is also looking forward to long-term care facility when it comes to senior care, and there is report indicates the increasingly trend with this respect.

There are high density in competition and potential threat to this private industry. Substitute is also one of the reasons that could contribute to part of senior market share. Yet, the majority of health expenses in senior Canadian population accounts for long-term care facility.

In terms of services and amenities provided by senior housing facilities, in Regina CMA market, there provides higher accessibility for the senior residents in comparison to the other markets in Saskatchewan. In order to be competitive within Regina and District, a personal care home would need to optimize its space, provide competitive services with the key success factors as well as marketing initiatives to maximize the profit margin. Pricing in Regina could be deem as stable and close to the Canadian average, however, there is also potential growth in pricing with regards to the rise of health care augmentation and also potential increasing demand in Canada.

According to the sampling phone survey, End-of-life services and wait list are majorly provided by the personal care homes in Regina. However, there is difficulty for the long-term care facilities to estimate the turnover rate of rooms, since most of the care homes provide long-term care services and it depends on the residents' health conditions, which vary with time.

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Appendix: Personal Care Home Listing in Regina City (Government of Saskatchewan,

#	Regional Health Authority	Licensee Surname	Licensee First Name	Facility Name	Facility Address	Approx Starting Monthly Rate $		Licensee Phone	Authorized Capacity	# of Single Rooms	# of Double Rooms	Primary Conditions of License
						Low	High					
1	Regina Qu'appelle	630393 Saskatchewan Ltd.		Dove Home Care Services	2220 Cameron Street	3500	3999	306-525-0045	20	4	11	Residents accommodated in bedrooms on the second floor must be able to climb and descend steps independently. Specialized Care Procedures need to be taught by Health Region Home Care Nurses.
2	Regina Qu'appelle	101087737 Saskatchewan Ltd.		Selo Gardens Personal Care Home	1102 McNiven Avenue	2800	3499	306-790-4444	20	20		
3	Regina Qu'appelle	101222037 Saskatchewan Ltd		Silva Care	4008 Montague St	3500	3999	306-539-4718	8	6	1	Submit a satisfactory Fire Inspection Report by January 31, 2014.
4	Regina Qu'appelle	101222037 Saskatchewan Ltd		Silva Care Home	4002 Montague St	3500	3999	306-539-4718	8	6	1	Submit a satisfactory Fire Inspection Report by January 31, 2014.
5	Regina Qu'appelle	Auclair	Jacqueline	Shady Pines	542/544 Rose Street	1500	1799	306-924-4500	7	4	2	
6	Regina Qu'appelle	Barredo Campbell	Maria	Rawlinson Crescent Care Home	39 Rawlinson Crescent	1800	2199	306-525-4834	4	4		
7	Regina Qu'appelle	Barros	Raquel A.	Raquel A. Barros	4518 Montague Street	2200	2799	306-586-0689	5		5	
8	Regina Qu'appelle	Berta	Mihaly	M Berta Personal Care Home	2905/2907 Pasqua Street	2200	2799	306-584-8841	10	10		Ensure the doctor's orders are followed for all prescription and non-prescription medications.
9	Regina Qu'appelle	Boychuk	Lawrence & Shirley	Royal Oaks Care Home	2319 Arens Road	2800	3499	306-790-9026	10	10		
10	Regina Qu'appelle	Broadway Terrace Inc.		Broadway Terrace Inc.	1150 Broadway Avenue	2200	2799	306-564-1210	15	15		Cannot admit or care for residents who are at risk of wandering.
11	Regina Qu'appelle	Bute	Kathleen	It's Home At Kathy's	330 Black Drive	1200	1499	306-789-3710	4	2	1	Cannot admit or care for residents who are at risk of wandering.
12	Regina Qu'appelle	Canadian Care Home Associates Inc.		Canadian Care Home Associates Inc.	12006 Wascana Heights	2800	3499	306-789-2345	10	10		

13	Regina Qu'appelle	Cary	Doris	Doris Cary	216 Quebec Street North	700	999	306-543-2113	1	1		Can only admit and care for residents who can climb and descend steps independently. Cannot admit or care for residents who are at risk of wandering. Can only admit and care for the resident currently living in the home.
14	Regina Qu'appelle	Christoph	Olga	Olga's Care Home	2719 Corbett Road	1500	1799	306-545-0271	4	4		Cannot admit or care for residents who are not able to climb or descend stairs independently. Cannot admit or care for resident who are at risk of wandering.
15	Regina Qu'appelle	Davis	Adassa	A.D.'s Personal Care Home	211 Williston Drive	2200	2799	306-949-4503	5	2	2	Can only admit and care for residents who can climb and descend steps independently. Can only admit and care for people with light to intermediate care needs.
16	Regina Qu'appelle	Girma / Megra	Marta / Meseret	Marta Girma & Meseret Megra	87 Dunsmore Drive	2200	2799	306-791-0550	9	3	4	Residents accommodated on the second floor must be able to climb and descend stairs independently.
17	Regina Qu'appelle	Girma / Megra	Marta / Meseret	Signature Manor	538/540 Wascana Street	1500	1799	306-791-0550	8			
18	Regina Qu'appelle	Hodel	Imogene E.	Ultimate Care Ltd.	3347 Westminster Road	2800	2499	306-522-2101	10	10		
19	Regina Qu'appelle	Ibon	Angelita	Courtesy Care Home	2928 Wascana Street	1800	2199	306-586-9888	10	10		Residents on the lower floor must be able to climb and descend stairs independently.
20	Regina Qu'appelle	Jesse	Darrell & Michell	Darrell & Michell Jesse	3821 Regina Ave	2800	3499	306-550-3170	10	7	2	
21	Regina Qu'appelle	Kim	Mirinae	Mirinae Kim	5931 Hague Crescent	2200	2799	306-543-9525	8	8		
22	Regina Qu'appelle	Kim	Mirinae	Premium Health Services Ltd.	5800 4th Avenue	1800	2199	306-543-9525	14	10	2	
23	Regina Qu'appelle	Kinmara Personal Care Home Inc		Kinmara Personal Care Home Inc.	74 Duncan Crescent	2800	3499	306-545-7072	10	10		On the second floor, can only admit and carefor residents who can climb and descend stairs independently.

24	Regina Qu'appelle	Kramer	Sheri	Sheri Kramer	159 Michener Drive	4000	4000+	306-570-4105	3	3		Can only admit and care for residents who can climb and descend steps independently. Cannot admit and care for residents who are at risk of wandering.
25	Regina Qu'appelle	Kumassah	Charity & Godknows	Hope & Charity Care Home	101/103 McIntyre Street	1000	1199	306-545-9165	9	3	3	
26	Regina Qu'appelle	MacFadden	Catherine	Catherine MacFadden	239 Williston Drive	2800	3499	306-737-0877	4	2	1	
27	Regina Qu'appelle	Malang	Marissa & Edwin	Kennedy Manor Care Home	22 Kennedy Crescent	2200	2799	306-545-8057	10	10		
28	Regina Qu'appelle	Martha House Inc		Martha House Incorporated	1855-2nd Avenue North	1500	1799	306-545-0509	5	10		Can only admit and care for residents who can climb and descend steps independently. Cannot admit or care for residents who are at risk of wandering.
29	Regina Qu'appelle	Melles	Dahab	Fulton Manor Personal Care Home	174 Fulton Drive	1800	2199	306-949-5607	9	6	2	Any resident that occupies Bedroom #7 must be independently mobile with no mobility or respiratory aids. Can only admit and care for residents who can climband descend steps independently.
30	Regina Qu'appelle	Monaghan	Heather	Helping Hands Care Home	226 Hansen Drive	2800	3499	306-545-7733	10	10		
31	Regina Qu'appelle	Monalei	Holdings Inc.	Monalei Holdings Ltd.	222 Litzenberger Crescent	2800	3499	306-949-0777	10	8	1	
32	Regina Qu'appelle	Olson	Ronald	Ronald Olson	#302 - 1621 Dakota Drive			306-545-0290	1	1		Can only admit and care for resident listed on the attached condition sheet.
33	Regina Qu'appelle	Onasanya	Bunmi	Bethel Manor	5161 Sherwood Drive	3500	3999	306-581-9960	20	15	5	Door on northwest corner between bedrooms #11 & #12 is to be used as emergency exit only and posted accordingly.
34	Regina Qu'appelle	Parasram/Sugrim	Maria/Sabitri	Gardiner Point Care Home Ltd.	2323 Arens Road	3500	3999	306-585-6333	10	10		
35	Regina Qu'appelle	Pasloski	Jerome	Westhill Manor	8030 Sherwood	2200	2799	306-522-2373	10	7	3	

					Place							
36	Regina Qu'appelle	Quesnel	Olive	Arbor Oaks Manor	10 Kyle Street	2800	3499	306-545-3176	10	8		
37	Regina Qu'appelle	Quesnel	Olive	Olive Quesnel	142 McCarthy Blvd. N.	2200	2799	306-530-4830	6	2	1	Cannot admit or care for residents at risk of wandering.
38	Regina Qu'appelle	Regina Assisted Group Ltd.		Victoria Park Personal Care Community	2400 Arens Road	2800	3499	306-522-4300	106	81	10	
39	Regina Qu'appelle	Riverbend-Brightwater Memory Care Limited Partnership		Brightwater Senior Living of Riverbend	2235 Heseltine Road	4000	4000+	306-347-7773	68	62	6	
40	Regina Qu'appelle	Sandhoff	Marilyn	Highland Park Care Home	109 A/B McIntyre Street	1200	1499	306-775-1931	10	2	5	
41	Regina Qu'appelle	Star Treatment Services Inc.		Star Treatment Services Inc.	19 Walden Cres	2800	3499	306-352-5039	8	3	4	Cannot admit or care for residents at risk of wandering.
42	Regina Qu'appelle	Siasang	Safia	Ashton Manor	27 Sidney Street	2200	2799	306-543-8950	10	10		
43	Regina Qu'appelle	Singh	Harjinder	Joyti Care Home	2135 5th Avenue North	1800	2199	306-546-2092	9	9		Can only admit and care for residents who can climb and descend steps independently. Cannot admit and care for residents with heavy care needs. Heavy Care: Frequent supervision of resident due to emotional, behavioural or physical needs (e.g., palliative). Direct assistance with all personal care. Two person assist or mechanical lift with transfers and/or mobility.
44	Regina Qu'appelle	Singh	Tara	Golden Years Manor	2315 Arens Road	3500	3999	306-789-7304	10	10		
45	Regina Qu'appelle	Solace Care Homes Ltd.		Solace Care Homes Ltd.	3446 Wascana Street	1800	2199	306-586-2361	9	5	2	
46	Regina Qu'appelle	Solace Care Homes Ltd.		Solace Care Homes Ltd.	4501 Queen Street	1800	2199	306-359-3200	9	8		
47	Regina Qu'appelle	Spooner	Crystal	Parkview Lodge	2915 Pasqua Street	3500	3999	306-539-4718	15	14		
48	Regina Qu'appelle	Spooner	Crystal	Precious Memories	2800 23rd Avenue	3500	3999	306-539-4718	10	7	5	

49	Regina Qu'appelle	Spooner	Crystal	Princess Care Home	3231 Whitmore Avenue	3500	3999	306-539-4718	10	6	4	
50	Regina Qu'appelle	Spruce Lane Care Home Inc		Spruce Lane Care Home Inc.	2047 MacKay St.	2800	3499	306-543-0707	10	8	1	
51	Regina Qu'appelle	Tampus	Salud	Century Care Homes	530-532 Rose St	2200	2799	306-949 4444	8	4	2	Cannot admit or care for residents at risk of wandering.
52	Regina Qu'appelle	The Victorian Personal Care Home Ltd.		The Victorian Personal Care Home Ltd.	7103 Sherwood Drive	2200	2799	306-949-2929	10	10		Can only admit and care for residents on the upper and lower floors who can climb and descend stairs independently. Can admit and care for residents on the main floor who Cannot climb and descend stairs independently.
53	Regina Qu'appelle	Vargo	Marilyn	LYN'S Personal Care Home	5624 5th Avenue	1200	1499	306-545-7874	2	2		Can only admit and care for residents who can climb and descend steps independently. Cannot admit or care for residents at risk of wandering.
54	Regina Qu'appelle	Wallis	Lynn	Kelsey Manor Personal Care Home	7205 8th Avenue	2200	2799	306-545-8931	9	6	1	
55	Regina Qu'appelle	Walsh Acres Manor Ltd.		Walsh Acres Manor Ltd.	3 Dunsmore Drive	1500	1799	306-775-1334	7	3	2	
56	Regina Qu'appelle	Welchman	Rose	Welchman Extendivilla	532/534 Halifax Street	1800	2199	306-543-3259	8	4	2	Must have each new admission to the PCH assessed by the assessment agency within 30 days of admission to the personal care home. Can only admit and care for residents with light care needs. Inform your consultant ifyou admit any new residents who have diabetes.
57	Regina Qu'appelle	Wintergreene Development Corporation		Wintergreene Development Corporation	4950 Pasqua Street	3500	3999	306-585-7100	42	10	2	Cannot admit or care for residents who are at risk of wandering on thesecond and third floors.
58	Regina Qu'appelle	Wojcik	Monika	Monika Wojcik	310 18th Ave East	2200	2799	306-585-7444	10	2		

Exhibit 2

Community Based Long-Term Care Services, Regina Area -- SHA20190207C

Synopsis

The SHA is interested in implementation of a short-term two-year field test for community based long term care services, with an option to extend for one additional year, for up to 100 beds, in Personal Care Home environments.

The proposal must be mailed or delivered to, and received by, Saskatchewan Health Authority at the address set forth below in a sealed package labelled "Response to RFP #SHA20190207A – Community Based Long-Term Care Services – Regina, SK" by 2:00 p.m. Saskatchewan time on March 11, 2019.
Saskatchewan Health Authority
Materials Management
Wascana Rehabilitation Centre: 2180 – 23rd Ave.
Regina, Saskatchewan S4S 0A5
Attention: Suzanne Boudreau-Exner
You must provide: Five (5) complete hard copy of your proposal plus one (1) electronic copy (on USB drive).

Inquiries concerning this RFP are to be directed in writing as follows:
Attention: Suzanne Boudreau-Exner
E-mail: Suzanne.BoudreauExner@saskhealthauthority.ca

Additional Information

CFTA Tender Notice

RFP Number: SHA20190207C

RFP Title: Community Based Long-Term Care Services – Regina Area

Cost and terms of payment to obtain all relevant procurement documents: – Nil from Saskatchewan Health Authority (SHA)
The procurement method that will be used and whether it will involve negotiation or electronic auction: - Request for Proposal with the option to negotiate per standard SHA RFP clause: SHA may negotiate any and all aspects of a proposal, including the fee proposal and contract terms.
The time frame for delivery of goods or services or duration of the contract – the SHA will negotiate with the successful vendor
A list and brief description of any conditions for participation, unless included in tender documents – See RFP document
In the case of a pre-qualification, the selection criteria and the number of suppliers to be pre-qualified, unless included in the tender documentation – N/A for this requirement

Competition Documents:

Amendment Documents:

Last Date Saved: Mar 11, 2019 02:04 PM CST
Open Date: Feb 07, 2019 11:00 AM CST
Close Date: Mar 11, 2019 02:00 PM CST

Contact

Suzanne Boudreau-Exner
306-766-5167
suzanne.boudreauexner@saskhealthauthority.ca

Response Address

Saskatchewan Health Authority
2180-23rd Avenue
Regina, SK, Canada
S4S 0A5
Fax #:

Competition Information

Status: Closed
Competition #: SHA20190207C
Organization: Saskatchewan Health Authority
Competition Name: Community Based Long-Term Care Services, Regina Area
Competition Type: Request for Proposal
Public Opening: No

The Competition detail was successfully retrieved. Sep 16, 2024 03:51 PM CST

Print Cancel

Community Based Long-Term Care Services, Regina Area -- SHA20190417

Synopsis

The SHA issued a Request for Proposals for Community Based Long Term Care on February 7, 2019 (SHA20190207C) to address current long-term care needs in Regina more immediately. This RFP seeks an innovative approach to provide community based long-term care services in Regina for up to 100 general long-term care beds. This interim approach will help to address needs due to reduced capacity at Regina Pioneer Village for the next two-to-three years. In order to ensure we have reached all potential vendors so we can review all options available and make the best decisions possible, SHA is re-posting this RFP, numbered as SHA20190417, for an additional 30 day period starting on Wednesday, April 17. This will allow us to ensure all potential vendors are informed of the opportunity to bid, and ensure we have fully representative participation from the market.

Proponents who have already submitted a proposal for RFP #SHA20190207C – Community Based Long-Term Care Services – Regina Area are not required to submit a new proposal. The SHA will evaluate the proposal that was already submitted. However, these proponents may make changes to their existing proposals, as long as the changes are submitted prior to the new closing date and time.

Additional Information

CFTA Tender Notice

RFP Number: SHA20190417

RFP Title: Community Based Long-Term Care Services – Regina Area – This is a re-posting of RFP 20190207C.

Cost and terms of payment to obtain all relevant procurement documents: – Nil from Saskatchewan Health Authority (SHA)

The procurement method that will be used and whether it will involve negotiation or electronic auction: - Request for Proposal with the option to negotiate per standard SHA RFP clause: SHA may negotiate any and all aspects of a proposal, including the fee proposal and contract terms.

The time frame for delivery of goods or services or duration of the contract – the SHA will negotiate with the successful vendor

A list and brief description of any conditions for participation, unless included in tender documents – See RFP document

In the case of a pre-qualification, the selection criteria and the number of suppliers to be pre-qualified, unless included in the tender documentation – N/A for this requirement

Competition Documents:

Amendment Documents:

Last Date Saved: May 17, 2019 02:03 PM CST
Open Date: Apr 17, 2019 10:45 AM CST
Close Date: May 17, 2019 02:00 PM CST

Contact

Kim Cody
306-766-5167
kim.cody@saskhealthauthority.ca

Response Address

Saskatchewan Health Authority
2180-23rd Avenue
Regina, SK, Canada
S4S 0A5
Fax #:

Competition Information

Status: Closed
Competition #: SHA20190417
Organization: Saskatchewan Health Authority
Competition Name: Community Based Long-Term Care Services, Regina Area
Competition Type: Request for Proposal
Public Opening: No

The Competition detail was successfully retrieved. Sep 16, 2024 04:20 PM CST

Print Cancel

Long-Term Care Services Providers(s) Regina Area -- SHA20190207B

Synopsis

The Saskatchewan Health Authority is currently inviting Proponents to provide proposals for the supply of certain Long-Term Care Service(s) accommodation for care in one or more Facilities in Regina, SK, separate from existing SHA Facilities; and deliver Long-Term Care Services to SHA clients as defined in this RFP:

The Proponent's proposal must be mailed or delivered to, and received by, Saskatchewan Health Authority at the address set forth below in a sealed package labelled "Response to RFP #SHA20190207B - Long-Term Care Service Providers – Regina Area" by 2:00 p.m. Saskatchewan time on March 20, 2019.

Saskatchewan Health Authority
Materials Management
Wascana Rehabilitation Centre: 2180 – 23rd Ave.
Regina, Saskatchewan S4S 0A5
Attention: Suzanne Boudreau-Exner

You must provide: Five (5) complete hard copy of your proposal plus one (1) electronic copy (on USB drive).

Additional Information

CFTA Tender Notice

RFP Number: SHA20190207B

RFP Title: Long-Term Care Service Provider(s) Regina Area

Cost and terms of payment to obtain all relevant procurement documents: – Nil from Saskatchewan Health Authority (SHA)

The procurement method that will be used and whether it will involve negotiation or electronic auction: - Request for Proposal with the option to negotiate per standard SHA RFP clause: SHA may negotiate any and all aspects of a proposal, including the fee proposal and contract terms.
The time frame for delivery of goods or services or duration of the contract – the SHA will negotiate with the successful vendor
A list and brief description of any conditions for participation, unless included in tender documents – See RFP document
In the case of a pre-qualification, the selection criteria and the number of suppliers to be pre-qualified, unless included in the tender documentation – N/A for this requirement

Competition Documents:

Amendment Documents:

Last Date Saved: Mar 20, 2019 02:07 PM CST
Open Date: Feb 07, 2019 10:00 AM CST
Close Date: Mar 20, 2019 02:00 PM CST

Contact

Suzanne Boudreau-Exner
306-766-5167
suzanne.boudreauexner@saskhealthauthority.ca

Response Address

Saskatchewan Health Authority
2180-23rd Avenue
Regina, SK, Canada
S4S 0A5
Fax #:

Competition Information

Status: Closed
Competition #: SHA20190207B
Organization: Saskatchewan Health Authority
Competition Name: Long-Term Care Services Providers(s) Regina Area
Competition Type: Request for Proposal
Public Opening: No

The Competition detail was successfully retrieved. Sep 16, 2024 03:50 PM CST

Print Cancel

Exhibit 3

ACCOUNTABILITY AGREEMENT

BETWEEN

SASKATCHEWAN HEALTH AUTHORITY

AND

GOSHEN PROFESSIONAL CARE INC.

DATED EFFECTIVE JANUARY 29, 2020

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ACCOUNTABILITY AGREEMENT

THIS ACCOUNTABILITY AGREEMENT (the "**Agreement**") is made the 29th day of January, 2020 (the "**Effective Date**")

BETWEEN

SASKATCHEWAN HEALTH AUTHORITY
a not-for-profit body corporate continued pursuant to
The Provincial Health Authority Act (Saskatchewan)
having its head office at
Saskatoon City Hospital
701 Queen Street
Saskatoon, Saskatchewan S7K 0M7
(hereinafter, "**SHA**")

AND

GOSHEN PROFESSIONAL CARE INC.
d.b.a. Emmanuel Villa Care Home
a corporation pursuant to
The Business Corporations Act (Saskatchewan)
having an address at
77 Aspen Village Drive
Emerald Park, Saskatchewan S4L 0E4
(hereinafter, the "**PCH**")

WHEREAS:

A. SHA operates various long term care facilities (collectively, the "**SHA Facilities**") for individuals requiring long term care categorized as either Level 3 or 4 care, who require nursing and other health care services on 24/7 basis;

B. SHA wishes to offer placement to the individuals into a facility operated by the PCH (the "**Residents**') to receive the same level of care as they now receive in special care homes, and aligns with the care and services outlined in this Agreement;

C. SHA wishes to place the Residents in the PCH, and the PCH has agreed to provide the Services (as defined herein) to the Residents and provide living accommodations and long term care for the Residents, all as further set out in this Agreement. Services will be provided in a respectful, supportive and caring manner that is responsive to the needs, values, cultural background, beliefs and preferences of the Residents and Resident Supporters (as defined herein) by working collaboratively with them. The PCH shall have an abuse policy and shall provide staff education and training so as to ensure each Resident is protected from any form of abuse, neglect or exploitation while residing in the PCH;

D. SHA has separately agreed to pay a subsidy to Residents who have been approved and who have been offered placement in a community-based long-term care bed through the

Regional Placement Protocol Policy to subsidize a portion of the Rates (as defined herein) owing by such Residents to the PCH;

E. Each Resident and the Resident's Guardians, if applicable, have agreed to make full payment of the Rates owing to the PCH directly to the PCH; and

F. The Parties wish to outline their respective obligations with respect to the Residents placed in the PCH,

NOW THEREFORE, THIS AGREEMENT WITNESSES that, in consideration of the mutual covenants and agreements herein contained and the sum of ten dollars ($10.00) of lawful money of Canada and other good and valuable consideration paid by each Party hereto to the other Party (the receipt and sufficiency of which payments are hereby mutually acknowledged), and intending to be legally bound, the Parties hereto hereby agree as follows:

ARTICLE 1 – DEFINED TERMS

1.1 In this Agreement, the following terms have the following meanings:

(a) "**Additional Services**" shall have the meaning set out in Section 3.2;

(b) "**Admission Agreement**" means an agreement between the PCH and each Resident that outlines, among other things, the Rates payable by such Resident to the PCH for the Services and the rules governing the Resident's residency in the PCH;

(c) "**Business Day**" means Monday to Friday, inclusive, excepting any statutory holiday in the Province of Saskatchewan;

(d) "**Care Plan**" means a care plan within the meaning of *The Personal Care Homes Regulations,* including as such regulations might be amended, supplanted or replaced from time to time, the *Program Guidelines for Special-care Homes*, and the Licensees' Handbook;

(e) "**Equipment**" has the meaning set out in Section 5.1;

(f) "**HIPA**" means *The Health Information Protection Act* (Saskatchewan) and the regulations thereto, including as such legislation or regulations might be amended, supplanted or replaced from time to time;

(g) "**Improvement Plan**" means a plan as set out in Section 12.6 of this Agreement that SHA or the Ministry may request the PCH to develop in order to remedy or mitigate a Performance Issue;

(h) "**LAFOIP**" means *The Local Authority Freedom of Information and Protection of Privacy Act* (Saskatchewan) and the regulations thereto, including as such legislation or regulations might be amended, supplanted or replaced from time to time;

(i) "**Long Term Care Community Care Coordinator**" means an individual assigned by SHA as its representative to support individual care planning and care coordination with the PCH;

(j) "**Ministry**" means the Personal Care Homes Program, Community Care Branch, or equivalent department, of the Ministry of Health, as modified or changed from time to time;

(k) "**Need-to-Know**" means a principle whereby providers may only access, collect, use or disclose the minimum Personal Health Information needed for the performance of their respective duties, and are not entitled to access, collect, use or disclose Personal Health Information merely based on job title, status, rank, or office;

(l) "**Party**" means either SHA or the PCH, and "**Parties**" means both of them collectively;

(m) "**Performance Issue**" means any matter that may affect the PCH's ability to fulfil its obligations under this Agreement;

(n) "**Personal Care Homes Handbook**" means the most recent edition of the *Licensee's Handbook* published by the Ministry as revised and updated from time to time within the meaning of *The Personal Care Homes Regulations*;

(o) "**Personal Health Information**" has the meaning ascribed to that term in HIPA;

(p) "**Personal Information**" has the meaning ascribed to that term in LAFOIP;

(q) "**Premises**" means the facility where the PCH provides the Services to the Residents in accordance with this Agreement and where such Residents reside, which facility is civically described as the real property located at 77 Aspen Village Drive, Emerald Park, Saskatchewan, S4L 0E4;

(r) "**Program Guidelines for Special Care Homes**" means the *Program Guidelines for Special-care Homes*, as amended from time to time, within the meaning of *The Facility Designation Regulations* (Saskatchewan), including as such regulations might be amended, supplanted or replaced from time to time;

(s) "**Rates***"* has the meaning set out in Article 7;

(t) "**Resident**" has the meaning set out in Recital B hereof;

(u) "**Resident's Supporter**" means any designated or undesignated, formal or informal representative, nearest relative, or next-of-kin of a Resident including, but not limited to, any powers of attorney of such Resident, trustees of such Resident, or other representative and as might be noted in the Admission Agreement;

(v) "**Services**" has the meaning set out in Section 3.1;

(w) "**Specialized Procedures**" means the equipment and procedures as set out in Schedule "3.3";

(x) "**Term**" has the meaning set out in Section 6.1;

(y) "**The Personal Care Homes Act**" means *The Personal Care Homes Act* (Saskatchewan) and the regulations thereto, including as such legislation or regulations might be amended, supplanted or replaced from time to time;

(z) "**The Personal Care Homes Regulations**" means *The Personal Care Homes Regulations, 1996* (Saskatchewan), including as such regulations might be amended, supplanted or replaced from time to time; and

(aa) "**Trustee**" has the meaning ascribed to that term in HIPA.

ARTICLE 2 – ADMISSION OF RESIDENTS

2.1 Notification of Subsidy Eligibility. SHA shall, in its sole discretion, determine which Residents will be eligible for subsidized community-based long term care. After a Resident is approved for subsidized community-based long term care by SHA, SHA will notify the PCH of such approval. Following receipt of notice of approval from SHA, the PCH shall, as soon as practicable, provide a bed to the Resident.

2.2 Regional Placement Process. SHA and the PCH hereby acknowledge and agree that Residents will be admitted to the PCH using the Regional Placement Process and eligibility criteria as outlined in Schedule "2.2". The selected personal care homes providing this new service will be added to the preferred placement options list, to provide equitable access for eligible individuals. Additionally, it is presumed that these homes will be perceived as desirable options. Eligibility for this program will be determined through assessment based on pre-established criteria. SHA is able to prioritize assessment of eligibility to those who have indicated interest to ensure a good understanding of the care needs of individuals and suitability for the field test. SHA will, on notice of a vacancy, provide the PCH with the information regarding the client on the chronological preference list for his/her facility. In the event that there is a safety or care concern identified by the PCH, there will be a pre-admission conference.

2.3 Phased-In Process. The Residents shall be moved to the selected Community Based Long-term Care Program PCH site by way of Phased-In Process. Relocating a Resident to a community-based long term care PCH site will require collaborative work among SHA, the Resident/Resident's Supporter, and the current facility. For Residents currently residing in another long term care facility, SHA will make arrangements for transportation of the Resident and his or her belongings, to the Premises. Follow-up support will be provided to all Residents/Residents' Supporters by the SHA Long Term Care Community Care Coordinator during and after relocation to the Premises. The Parties agree to use their reasonable best efforts to complete the transition process within reasonable timeframes. Both Parties acknowledge and agree that some delays may be unavoidable and beyond the direct control of the Parties, and so long as such delays are reasonable and the obligated Party is exercising diligence in completing such delayed process, the other Party shall not have a claim or other cause of action against the obligated Party for such delay.

2.4 Subsidy Payment Process. For the purposes of this field test, payments of a Resident's subsidy will be made according to the following principles:

(a) on the initial move-in, a Resident moving in on a Business Day will have his/her subsidy payment made by electronic funds transfer on Thursday of the following week, the Parties recognizing that electronic funds transfer might take up to forty-eight (48) hours to appear in the Resident's bank account;

(b) subsequent monthly subsidy payments will be made by electronic funds transfer on the Thursday immediately preceding the 27th of the month prior to the month of payment to ensure that funds are available in the Resident's bank account by the 1st of the month of payment, providing that if the 27th of the month falls on a Thursday, then the Wednesday immediately preceding the 27th of the month prior to the month of payment; and

(c) if the day of subsidy payment pursuant to either Subsection (a) or (b), above, falls on a statutory holiday, such payment shall be made on the immediately preceding Business Day.

The PCH agrees that such subsidy payment will be collected from the Resident following the Resident's receipt of the subsidy payment according to the above principles, with the initial move-in subsidy payment deemed to have been received by the PCH on the move-in date.

SHA shall contact the PCH if there is any change to any of the above subsidy payment principles that necessitates a change to the timing of payment receipts by the PCH. Notwithstanding the above, a separate subsidy payment process shall be negotiated by the Parties for the phased move-in of the first forty (40) Residents to ensure timely payment by SHA and receipt by the PCH of the subsidy payment in respect of such Residents.

2.5 Admission Agreement. The PCH is solely responsible to ensure that each Resident and the Resident's Guardian, if applicable, execute an Admission Agreement with the PCH that meets all legal requirements including, but not limited to, those set out in *The Personal Care Homes Act*.

2.6 Compliance with Licence. The Residents must be registered and admitted to the PCH in accordance with

(a) the requirements of this Agreement;

(b) the requirements by which the PCH is licensed; and

(c) all applicable laws.

2.7 Care Plan. Upon each Resident's admission to the PCH, the PCH, the SHA Long Term Care Community Care Coordinator, the Resident and the Resident's Supporter, if applicable, shall develop a Care Plan in compliance with *The Personal Care Homes Regulations*. The PCH shall provide Services to the Residents in accordance with each Resident's Care Plan. In addition to complying with *The Personal Care Homes Act*, Article 15 of *The Personal Care Homes Regulations,* and the *Personal Care Homes Handbook*, the PCH shall ensure that:

(a) the Care Plans are based on each Resident's care needs in collaboration with the SHA Long Term Care Community Care Coordinator and made available to SHA by the PCH as required;

(b) each Care Plan is reviewed and revised each time there is a clinically significant change in the Resident's condition, and is routinely reviewed and revised, at least monthly, to ensure that the Care Plan reflects any changes in the Resident's care that affect matters identified in the Care Plan; and

(c) any amendments to the Care Plan are done by the PCH in consultation with the Resident, the Resident's Supporter, as applicable, and the Resident's health care professionals who are engaged in the care of the Resident.

2.8 Arrangements for Specialized Clinical Services. The Parties hereby acknowledge and agree that SHA shall have no obligation to provide specialized clinical services to the Residents and the PCH shall deliver the Services without the assistance of SHA, with the exception of any Specialized Procedure provided by SHA to the Residents from time to time in accordance with Section 3.3. The PCH agrees to provide SHA's staff with access to the Premises and the Residents, whenever needed, to allow for the assessment of the specialized clinical services being provided. The Parties acknowledge that any disclosure of PHI to support the provision of specialized clinical services is pursuant to Subsection 27(2) of HIPA or by the express consent of the Resident or his/her proxy when PHI is disclosed without a Need-to-Know.

ARTICLE 3 – SERVICES

3.1 Provision of Services. Subject to the terms and conditions of this Agreement, the PCH agrees to provide the services and nursing care set out in Schedule "3.1" of this Agreement (the "**Services**") on a total assistance basis and in a manner consistent with Level 3 and 4 care to the Residents during the Term. SHA and the PCH may, by mutual agreement in writing from time to time, agree to amend the Services outlined in this Agreement. The PCH may, in the PCH's reasonable discretion, provide additional services, provisions and care in urgent and emergent situations of the Residents and in each such case, the PCH shall notify the Resident's Guardian and SHA of such additional services, provisions and care immediately.

3.2 Additional Services. In addition to the above, the Parties hereto acknowledge that the Residents or the Resident's Guardian, as applicable, may purchase enhanced care, therapeutic services, programs and goods including, but not limited to, the enhanced care and therapeutic services set out in Schedule "3.2" (collectively, the "**Additional Services**") from the PCH or any other agency, which Additional Services shall be at the Resident's own cost and expense. The PCH hereby acknowledges and agrees that SHA is not liable for any claims, demands, losses, liabilities, charges, costs, fines, penalties, dues, accounts, expenses, other fees or any other expense, charge or cost payable by the Resident or other third party to the PCH for such Additional Services. For the avoidance of all doubt, SHA is not responsible for Services or Additional Services or the payment thereof to the PCH.

3.3 Specialized Procedures. SHA will provide the Specialized Procedures and Equipment set out in Schedule "3.3" to the Residents as required under each Resident's Care Plan as follows:

(a) for avoidance of doubt, the PCH has no obligation to provide the Specialized Procedures to the Residents and such Specialized Procedures do not form part of the Services;

(b) if a Resident requires a Specialized Procedure and SHA is unable to provide it in the PCH environment, then the PCH must:

(i) consult with the SHA Long Term Care Community Care Coordinator regarding the Resident and the Specialized Procedure; and

(ii) work with the SHA Long Term Care Community Care Coordinator and the Resident or the Resident's Supporter, to determine any alternate options available to support provision of the Specialized Procedure; and

(c) if SHA is still unable to provide a Specialized Procedure safely and appropriately, SHA will inform the Resident or the Resident's Supporter, as applicable, of the following options:

(i) the Resident or the Resident's Supporter may hire a health care professional, at the sole cost and expense of the Resident, to provide the Specialized Procedure and continue living on the Premises; or

(ii) the Resident may move from the PCH to an alternate SHA-designated long-term care environment through the regional placement processes via the Program Access Committee, where the specialized procedure can be provided in a safe and appropriate manner.

3.4 Access to PCH's Premises and the Residents. During the Term, the PCH agrees to provide all SHA representatives including, without limitation, the SHA Long Term Care Community Care Coordinators, Continuing Care representatives, and other designated SHA employees with reasonable access to the Premises, the Residents, and the Residents' Personal Health Information so as to allow SHA to ensure that the PCH is complying with this Agreement. Such access will also be allowed for the provision of any assessment, ongoing monitoring, quality review, safety review, concern respecting the provision of care or the Services, primary health care services, concern regarding any investigation, or any other services provided by SHA to the Resident needed to supplement, complement or provide additionally to the Services set out in Schedule "3.1".

ARTICLE 4 – RESTRAINTS

4.1 Use of Restraints. In addition to complying with *The Personal Care Homes Regulations* and *T*he *Personal Care Homes Handbook*, the PCH shall ensure that the PCH follows SHA's least restraint procedure for chemical, environmental, and physical restraints, a copy of each Restraint Policy is attached hereto as Schedule "4.1".

ARTICLE 5 – EQUIPMENT

5.1 PCH-owned Equipment. The PCH shall have infrastructure to support the provision of the Services including, without limitation, transfer and lift equipment, bathing tubs equipped with chairlifts, hospital or long-term care-approved electric beds, chairs that support healthy body alignment, intravenous poles for use with tube feeds, wheelchairs that may be required for occasional Resident transport and any other clinical equipment which may be needed by the PCH in order to provide the Services to Residents in a manner consistent with Level 3 and 4 care.

5.2 Provision of SHA Equipment. Subject to the terms and conditions of this Agreement and in order to facilitate the orderly transition of Residents to the PCH, SHA may provide certain equipment to the PCH, on a temporary basis, as might be agreed to in writing between the Parties from time to time, including the equipment set out in Schedule "5.2" (the "**Equipment**").

5.3 **Use of SHA Equipment.** The PCH shall use the Equipment to provide the Services to the Residents during the Term in accordance with this Agreement and all applicable laws and shall not use the Equipment for any improper use. The PCH shall require the Equipment to be operated with care, in compliance with all applicable laws and in compliance with all terms and conditions of insurance policies relating to the Equipment, and the PCH shall not do or omit to be done, or permit any operator of the Equipment to do or omit to be done, anything which would render any applicable insurance void or voidable or which would allow the insurer to deny coverage.

5.4 **Maintenance of SHA Equipment.** The PCH shall not make any alterations or additions to the Equipment, other than regular and scheduled maintenance, without the prior written consent of SHA, and any such alteration or addition shall become part of the Equipment and the property of SHA. The PCH shall maintain and pay for all maintenance, servicing or repairs necessary or desirable in order to keep each piece of Equipment in good condition and operating order. The PCH shall arrange to have such periodic inspections, service and testing performed as are in accordance with each Equipment manufacturer's recommendations.

5.5 **Damage to SHA Equipment**. The PCH shall be responsible for all loss of or damage to any Equipment during the Term or at any time thereafter and prior to its return to SHA, if such loss or damage is caused by the failure of the PCH or any of its agents, employees, contractors or other representatives to use the Equipment in a careful, skillful, diligent and prudent manner, and the PCH shall pay all costs of repair or replacement. If SHA determines (in its sole discretion, acting reasonably) that a piece of Equipment was lost, damaged or not properly maintained or if a piece of Equipment is stolen as a result of any PCH act or omission, the PCH will reimburse SHA for the fair market value (as determined by SHA (in its sole discretion, acting reasonably) immediately upon receipt of an invoice therefor from SHA.

5.6 **Possession of SHA Equipment.** The PCH shall not assign any of its rights hereunder nor part with possession or control of any Equipment without the prior written consent of SHA.

5.7 **Return of SHA Equipment**. Upon the termination of this Agreement for any reason or upon the request of SHA, the PCH shall return the Equipment, at SHA's expense, to SHA at a place and time designated by SHA. Each piece of Equipment must be returned in as good a condition and appearance as when such Equipment was delivered to the PCH, ordinary wear and tear only excepted.

ARTICLE 6 – TERM AND TERMINATION

6.1 **Term.** The term of this Agreement shall commence on the Effective Date and continue for two (2) years or until such date as mutually agreed to in writing by the Parties (the "**Term**"), subject to earlier termination in accordance with this terms of this Agreement.

6.2 **Option to Extend**. The Term may be extended by the Parties by mutual agreement in writing for additional successive one (1) year periods (each, an "**Extension**"), such mutual agreement to be executed no fewer than thirty (30) days prior to the end date of the then current Term, subject to the following:

(a) there is no restriction on the number of Extensions to this Agreement, as long as the Parties mutually agree to each Extension in writing.

(b) in the event that the Parties agree to an Extension, then SHA and the PCH may, by mutual agreement in writing, also agree to amend the Services outlined in this Agreement; and

(c) in the event that the Parties agree to an Extension and the Parties have not amended the Services in writing, then the Services described in this Agreement or in the most recent Extension, as applicable, shall continue to apply, *mutatis mutandis*.

6.3 Notice of Termination. Either Party has the right to terminate this Agreement at any time for convenience by providing no fewer than one hundred and eighty (180) days' written notice to the other Party.

6.4 Immediate Termination by SHA. The Term of this Agreement may, in the sole discretion of SHA, end immediately upon the occurrence of any of the following events:

(a) if SHA, in its sole discretion, believes any of the Residents' safety is jeopardized including, without limitation, by any physical, emotional, or psychological harm;

(b) if SHA, in its sole discretion, determines that the PCH has ceased to provide Services that comply with reasonable standards of care;

(c) the PCH has ceased to function or is otherwise not capable of carrying out its responsibilities;

(d) the PCH or any of its employees or agents breaches any provision of this Agreement and the breach is not remedied by the PCH within ten (10) Business Days after notice of such breach is provided in writing by SHA;

(e) the PCH loses, or fails to renew, any licence required pursuant to Section 9.1;

(f) the PCH becomes bankrupt or insolvent within the meaning of the *Bankruptcy and Insolvency Act* (Canada) or takes the benefit of any statute for bankrupt or insolvent debtors or makes any proposal, assignment or arrangement with its creditors, or takes any steps or proceedings commenced by any person for the dissolution, winding-up or other termination of the PCH's existence or the liquidation of its assets;

(g) a trustee, receiver, receiver-manager or like person is appointed with respect to the business or assets of the PCH;

(h) the PCH makes a sale in bulk of all or a substantial portion of its assets other than in conjunction with a transfer consented to in advance in writing by SHA;

(i) this Agreement or any of the PCH's assets are taken under a writ of execution; or

(j) the PCH is subject to a written complaint and such complaint is considered well founded by the Ministry in respect of any significant aspect of quality of care.

6.5 Discharge of Residents upon Termination. In the event of termination of this Agreement for any reason, the PCH shall, prior to transfer of each Resident from the Premises, work with SHA to develop a phased-out or discharge plan to ensure continuous, safe and adequate care and Services for each Resident, which plan shall include, but shall not be limited to, allowing a reasonable and adequate period of time following the termination of this Agreement for the Residents or the Residents' Supporters, as applicable, to access the Premises of the PCH for the purpose of collecting and removing the Residents' personal belongings from the Premises.

ARTICLE 7 – RATES

7.1 Rates. The PCH shall provide the Services to the Residents for set monthly rate of nine thousand dollars ($9,000.00) agreed to by SHA and the rate shall be the same for each Resident (the "**Rate**"). During the Term, the Parties may mutually agree in writing to amend the Rate. The Parties shall review the Rate annually. The PCH shall not change the Rate without the prior written consent of SHA. The Parties agree to keep the terms of all Rate private and confidential, subject to the provisions of *The Personal Care Homes Act*.

7.2 Notice of Change in Rate. SHA and PCH will engage in discussions three (3) months prior to the expiration to determine any rate change for the following year. Upon mutual agreement with SHA for rate change, the PCH has the sole responsibility to inform the Residents and the Residents' Supporters, if applicable, in writing of any approved changes to the Rate. The PCH agrees to give each of the Residents or the Residents' Guardian, if applicable, at least on full month's written notice of any changes to the Rate prior to implementing the change in the Rate. SHA will work with the Resident regarding any changes to subsidy.

7.3 Invoicing. The PCH agrees to invoice each Resident or the Resident's Guardian if applicable, directly for the Resident's payment for the Services and any Additional Services.

7.4 Annual Receipts for Residents. Each year, or as may be requested by the Residents from time to time, for income tax purposes, the PCH shall give each Resident such receipts as are necessary showing the amounts charged by the PCH for providing the Services and any Additional Services to the Resident.

7.5 No Obligation to Pay. For avoidance of doubt, SHA has no responsibility whatsoever for any amounts owing to the PCH from the Residents, the Residents' Guardians, or otherwise. The PCH acknowledges that each Residents and such Resident's Supporter, as applicable, are jointly and severally responsible for the payment of the Rates. The PCH is solely responsible for the collection of the Rates owing by the Residents or the Residents' Guardian, if applicable, including but not limited to any arrears owing to the PCH.

ARTICLE 8 – FORCE MAJEURE

8.1 Force Majeure. In the event that fires, floods, tornados, acts of God, or other causes beyond the reasonable control, and not the fault, of the PCH, damage, destroy or otherwise affect the facilities of the PCH and where the effects of such event are not avoidable by the exercise of reasonable effort or foresight (but not including insolvency, lack of funds, or other financial situation or contingency), which impact the

provision of the Services by the PCH for a period not greater than sixty (60) days, then the PCH shall, at its sole cost and expense, ensure that the Resident is receiving the Services (or wholly equivalent Services) agreed to herein and indemnify SHA in accordance with Article 15. The PCH covenants to notify SHA immediately of any of the events set out in this Section 8.1. If the PCH fails to provide the Services as required by this Section 8.1 or to pay the cost thereof, SHA may do so at the PCH's cost and expense. The PCH shall reimburse SHA on demand for the cost of any Services so undertaken or paid for by or on behalf of SHA as a result of the failure of the PCH to perform its obligations herein, and each such debt shall be a debt payable to Her Majesty.

8.2 **Termination by Force Majeure**. In the event that any of the events set out in Section 8.1 beyond the reasonable control, and not the fault, of the PCH damage, destroy or otherwise affect the facilities of the PCH and where the effects of such event are not avoidable by the exercise of reasonable effort or foresight (but not including insolvency, lack of funds, or other financial situation or contingency), and such event impacts the provision of the Services by the PCH for a period greater than sixty (60) days, then this Agreement may be terminated by the PCH. SHA may be entitled to compensation for any inconvenience, nuisance, discomfort or expense resulting from the termination of this Agreement by the PCH under such circumstances.

ARTICLE 9 – COVENANTS OF THE PCH

9.1 In addition to the Services set out herein, the PCH must, at all times, meet the following minimum requirements:

(a) *Licences.* The PCH must have all valid licences to provide the Services as required by law and must comply with the terms of all such licences. Upon SHA's request and upon each renewal of any licence, the PCH shall promptly provide a copy of any and all licences held by the PCH;

(b) *Insurance.* The PCH shall maintain, during the Term of this Agreement, the minimum insurance coverage required by a licensee under *The Personal Care Homes Regulations*, subject to the minimum amount of insurance referred to in each of Subsections 3.1(b) and 3.1(c) of *The Personal Care Homes Regulations* being read as "$5 million". Upon SHA's request, the PCH shall promptly provide evidence of such insurance coverage in accordance with the foregoing. All such insurance, which shall be both commercial general liability and professional/errors & omissions liability, shall be primary, shall be placed with insurers licensed to do business in Saskatchewan, and shall not require the sharing of any loss with any insurer of SHA;

(c) *Reserved Beds.* The PCH shall reserve forty (40) beds for Residents eligible for subsidized community-based long term care as shall be determined solely by SHA;

(d) *Accurate Records.* The staff of the PCH shall maintain clear, confidential and accurate records of each Resident. The PCH shall maintain clear, confidential and accurate records of each of its employees, including, without limitation, records in accordance with the applicable standards of each staff member's governing or regulatory body;

(e) *Maintenance.* The PCH shall keep all areas of the Premises in a good state of repair, free from hazards, and performing maintenance and repairs in a timely fashion, as and when required;

(f) *Staffing.* The PCH shall comply with the following staffing requirements:

(i) the minimum number of PCH staff members necessary to meet the needs of Residents as approved by SHA shall be on the Premises at all times and such staff members shall be any of the following:

(A) a personal support worker;
(B) a continuing care assistant ("**CCA**");
(C) a licensed practical nurse ("**LPN**");
(D) a Personal Services Worker ("**PSW**")
(E) a registered nurse ("**RN**") or registered psychiatric nurse ("**RPN**"); or
(F) two (2) such persons if any Resident requires a two-person transfer;

(ii) there is professional nursing staff (being any combination of the following):

(A) an LPN; or
(B) an RN or an RPN,

on the Premises for a minimum of eight (8) hours per day for no fewer than seven (7) days per week;

(iii) when there are LPNs, CCAs, and/or PSWs on the Premises without an RN or RPN simultaneously on the Premises, there shall be at least one (1) RN or RPN available on call (including on-site call backs as required) twenty-four (24) hours per day for no fewer than seven (7) days per week; and

(iv) the staff of the PCH shall perform their duties diligently and to the best of their abilities and in accordance with all applicable laws, including the requirements of their licensing bodies and the professional nursing staff shall provide Level 3 and 4 care that includes, but is not exclusive to, the Level 3 and 4 care set out in Schedule "3.1";

The approved staffing plan will become Schedule 9.1(f) and will be attached hereto as such;

(g) *Training.* The PCH shall hire employees, staff and contractors with the necessary education, training and experience to deliver Level 3 and 4 Care (as further described in Schedule "3.1" and Schedule "3.2") for Residents. In addition to the requirements under *The Personal Care Home Regulations*, the PCH shall ensure that all its employees who are responsible for providing personal care have completed

(i) the "Continuing Care Assistant Program"; or

(ii) the "Personal Care Worker Course",

and a recognized first aid course. All employees must also have completed "Transfer and Lifting for Caregivers" training, violence prevention and safe workplaces training, and education on the PCH's abuse policy. Upon SHA's request, the PCH shall promptly provide a copy of all evidence of such qualifications, training, recertification and all other training held or taken by each of its employees;

(h) *Specialized Diets.* The PCH shall accommodate all specialized diets including, without limitation, any meal or nutritional supplements as set out in a Resident's Care Plan. The PCH shall not change any Resident's specialized diet without consultation with the Resident and/or the Resident's Supporter, the Resident's dietitian and/or the Resident's physician or nurse practitioner. If a Resident requests a specialized diet, without a prescription from his or her physician or nurse practitioner then such specialized diet shall be deemed Additional Services and any additional costs associated shall be at the sole cost and expense of the Resident. For avoidance of doubt, if a Resident is prescribed a specialized diet by his or her physician or nurse practitioner, then such specialized diet shall be deemed part of the Services and the PCH covenants and agrees not to charge any fees, expenses or rates above and beyond the Rates set out in this Agreement for such specialized diet;

(i) *Washrooms.* The PCH shall maintain and provide at least one (1) toilet and wash basin for every two (2) adjacent single occupancy rooms. Without limiting the generality of the foregoing and for avoidance of doubt, each double occupancy room shall have at least one (1) toilet and wash basin;

(j) *Bedrooms.* There shall not be more than one (1) Resident residing in a single occupancy room at any time and there shall not be more than two (2) Residents residing in a double occupancy room at any time;

(k) *Medical Cannabis.* The PCH shall accommodate Residents' use of medical cannabis in accordance with applicable law;

(l) *Smoking and Vaping.* If required by *The Personal Care Homes Regulations*, the PCH shall have a designated smoking area;

(m) *Serious Incidents.* The PCH is to follow regular PCH's requirements to notify the Ministry immediately in writing of each serious incident occurring at the PCH. A "**serious incident**" includes any occurrence at or around the PCH that seriously affects or might seriously affect the health or safety of a Resident or such Resident's Supporter and includes, but is not limited to, any "serious incident" pursuant to *The Personal Care Home Regulations*. This notification by the PCH shall include a description of the serious incident, the name of the Resident, the Resident's Supporter involved, the location, date, and time of the serious incident and any actions taken by the PCH to address the serious incident. The PCH shall provide any further particulars of the serious incident to SHA as requested by SHA in writing, and as required by *The Personal Care Home Regulations*;

(n) *Critical Incident Reporting.* The PCH agrees to comply with the *Saskatchewan Critical Incident Reporting Guideline, 2004*, which is attached hereto as Schedule "9.1(n)". The PCH further agrees to follow the joint investigation processes of SHA and allow authorized staff or representatives of SHA access to records or

other information as requested by SHA for the purpose of investigation, reporting and subsequent quality improvement;

(o) *Concern/Complaint Handling Process.* The PCH will have a policy and procedure detailing its process for handling concerns or complaints raised by Residents or a Resident's Supporter. The policy and procedure must adhere to the principles described in Schedule "9.1(o)" and the process map described in Schedule 14. The Parties agree that a Resident or a Resident's Supporter has the ability to raise a concern or complaint in respect of any element relating to the quality of care being provided to any Resident directly with the PCH with the expectation of a full and fair resolution by the PCH involving a respectful, collaborative and reprisal-free process. If, in the sole opinion of the Resident or the Resident's Supporter, the resolution offered by the PCH is not satisfactory, the Parties agree that the concern or complaint may be escalated to the attention of SHA, and that SHA shall undertake to adjudicate the matter in a full and fair fashion. For greater certainty, the Parties agree that, in respect of any concern or complaint raised by a Resident under this Agreement, the Ministry and SHA will be the designated agents to receive the concern or complaint for disposition and will collaborate on the investigation of such complaints. The PCH understands that any such information given by SHA to the Ministry may be used by the Ministry to administer the provisions of *The Personal Care Homes Act*;

(p) *Resident Arrears.* Where a Resident is in arrears of payments owing to the PCH for any Additional Services or Rates, the PCH shall immediately notify SHA including any action taken to collect any amounts owing for the Additional Services or Rates from a Resident or any action to evict a Resident, each no later than fifteen (15) days from payment due date. For avoidance of doubt, the PCH hereby acknowledges and agrees that SHA is not liable for any claims, demands, losses, liabilities, charges, costs, fines, penalties, dues, accounts, expenses, or other fees payable by the Residents for any amounts owing from the Residents to the PCH and the PCH covenants and agrees not to join, assist or act in concert in any manner whatsoever with any person in the making of any claim or demand or in the bringing of any proceeding in any manner whatsoever against SHA arising out of or in relation to the matters set out in this Subsection 9.1(p); and

(q) *Compliance with Laws.* The PCH will comply with all applicable laws and the requirements set out herein including, but not limited to, any acts, regulations, guidelines, directions, policy manuals, or jurisprudence and without limiting the generality of the foregoing, the PCH must comply with *The Personal Care Homes Act, The Personal Care Homes Regulations,* the *Personal Care Homes Handbook* and the standards applicable to the Services provided herein as set out in this Agreement. The standards to be met are as outlined in the attached schedules, including any additional or amended schedules as might be appended to this Agreement from time to time. In the case of a conflict between standards, the highest standard will be observed.

9.2 Notice of Breach. The PCH must immediately inform SHA in writing if it has breached any term of this Agreement.

9.3 Breach of Covenants. Any failure by the PCH to meet the above requirements, including Section 9.2, is an automatic breach of this Agreement in accordance with Subsection 6.4(d) herein.

ARTICLE 10 – REPORTING AND DOCUMENT RETENTION

10.1 General Reporting Obligations. The PCH will provide to SHA, in a prompt and timely manner and in the form and within the time specified by SHA, all audits, quality indicators, safety reports, annual financial statements, incident reports, resident concern reports or other information as might be requested by SHA from time to time for the purposes of exercising its powers and duties under this Agreement.

10.2 Specific Reporting Obligations. Without limiting the foregoing, the PCH will fulfil the specific reporting requirements set out in Schedule "10.2". The PCH will ensure that all reports are in a form satisfactory to SHA, are complete, accurate, signed on behalf of the PCH by a person authorized to sign them, and are provided to SHA in a timely manner.

10.3 Confidential Information. Subject to Article 13, if any information submitted by SHA under this Agreement contains information that is of an implicit or explicit confidential nature, then the PCH will treat that information as confidential and will not disclose the information except with the advanced written consent of SHA or except as required by any applicable law.

10.4 Document Retention. The PCH will retain all records related to the PCH's performance of its obligations under this Agreement for no fewer than seven (7) years after the expiration of the Term of this Agreement.

ARTICLE 11 – EMERGENCY PLANNING

11.1 Emergency Planning. The PCH shall have an emergency plan and a business continuity plan in place in compliance with *The Personal Care Home Regulations.*

ARTICLE 12 – PERFORMANCE MANAGEMENT AND IMPROVEMENT

12.1 General Approach. The Parties, together with the Ministry, where such involvement of the Ministry is deemed necessary by SHA or the Ministry, will follow a proactive, collaborative and responsive approach to performance management and improvement. Either Party or the Ministry may request a meeting at any reasonable time for the purposes of performance management and improvement. The Parties will use their best efforts to meet as soon as possible following each such request. This request can be a serious incident, critical incident or other type of concern.

12.2 Notice of a Performance Issue. Each Party will notify the other Party, as soon as reasonably possible, of any Performance Issue. The notice will:

(a) describe the Performance Issue;

(b) indicate whether the Party is requesting a meeting to discuss the Performance Issue; and

(c) address any other item or matter the Party wishes to raise with the other Party.

(d)

The recipient Party will acknowledge in writing receipt of the forgoing notice within five (5) days of the date on which the notice was received (the "**Notice Date**").

12.3 Disclosure of Performance Issue. The PCH shall cause all books, documents and other records pertaining to any Performance Issue to be available for inspection by SHA including, without limitation, any books, documents and records relating to any investigations, enquiries, judgements or proceedings pending or threatened against the PCH by the Ministry.

12.4 Consent to Disclosure of Performance Issue to the Ministry. The PCH hereby authorizes and directs SHA to disclose to the Ministry or any representative thereof, any and all information in its files or which is otherwise in its possession or under its control or on record with its office (including information relating to the Performance Issue provided to it pursuant to Section 12.3), in respect of the PCH and its obligations under this Agreement, including any information related to this Agreement and any Performance Issue of any kind.

12.5 Performance Meetings. Where a meeting has been requested under Section 12.1, the Parties will meet to discuss the Performance Issue within fourteen (14) days of the Notice Date.

12.6 Performance Improvement. SHA or the Ministry may request that the PCH develop an improvement plan ("**Improvement Plan**") to address the Performance Issue.

12.7 Factors Beyond the PCH's Control. SHA or the Ministry may determine in its reasonable discretion that the Performance Issue is, in whole or in part, a factor beyond the PCH's control. If SHA makes such determination, SHA will collaborate with the PCH to develop and implement a joint response plan, which may include an amendment of the PCH's obligations under this Agreement.

12.8 Improvement Plan. If SHA requires the PCH to develop an Improvement Plan, the process for the development and management of the Improvement Plan shall be as follows:

(a) the PCH will submit the Improvement Plan to SHA within thirty (30) days of receiving the request for an Improvement Plan, unless otherwise agreed to in writing between the PCH and SHA. In the Improvement Plan, the PCH will identify remedial actions, steps and measures to remedy or mitigate the Performance Issue and specify the date by which the PCH expects such Performance Issue to be resolved;

(b) within fifteen (15) days of its receipt of the Improvement Plan, SHA will advise the PCH which, if any, remedial actions, steps and measures identified in the Improvement Plan the PCH should implement immediately. If SHA is unable to approve the Improvement Plan as presented by the PCH, SHA shall notify the PCH and request amendments to the Improvement Plan until the Improvement Plan is revised to the satisfaction of SHA in its sole discretion;

(c) upon receipt of such approval from SHA, the PCH will implement all aspects of the Improvement Plan for which it has received written approval from SHA; and

(e) the PCH will report quarterly on progress under the Improvement Plan, unless SHA advises the PCH to report more frequently or until SHA advises the PCH that no further reporting is required. If the PCH's performance under the Improvement Plan does not improve by the timelines in the Improvement Plan, SHA may agree to amend the Improvement Plan or take any other action available to it pursuant this Agreement.

12.9 Independent Review or Development of Improvement Plan. If the PCH's performance does not improve in accordance with the Improvement Plan, or if the PCH is unable to develop an Improvement Plan satisfactory to SHA, SHA may appoint an individual to assist the PCH in developing an Improvement Plan or to amend an existing Improvement Plan. The individual appointed by SHA will work with representatives of the PCH to develop an Improvement Plan satisfactory to SHA. The PCH will submit a new or revised Improvement Plan within sixty (60) days of the appointment of such individual.

12.10 Costs. SHA may, in its sole discretion, require that the PCH pay for the costs incurred by SHA in developing an Improvement Plan and costs incurred by SHA individual assisting the PCH either to develop or amend an Improvement Plan.

ARTICLE 13 – CONFIDENTIALITY AND PROTECTION OF PERSONAL HEALTH INFORMATION OF RESIDENTS

13.1 Confidentiality. The PCH and its officers, directors, employees, agents and other representatives who need to know, will keep all information obtained relating to this Agreement and their Residents in strict confidence and will not disclose it to any third party, except as required by applicable law and in compliance with the principles described in Schedule "13.1". The PCH will comply with all notices, specific instructions from SHA and legal requirements for ensuring the confidentiality of information or documents delivered to SHA or received from it, whether transmitted by facsimile, e-mail or other electronic transmissions. The expression "**Confidential Information**", without limiting the generally accepted meaning of the term, shall include any and all information relating to this Agreement or the Residents, whether written, graphic, electronic or oral, howsoever, wheresoever or whensoever obtained by the PCH, whether directly from SHA or otherwise. The PCH covenants with SHA as follows:

(a) to hold all Confidential Information in confidence and not disclose any Confidential Information to any individual or entity other than those employees, agents, advisors, Resident Supporter, or other representatives who Need-to-Know the Confidential Information for the purposes of providing the Services to the Resident, provided that:

(i) the PCH shall notify each such employee, agent, advisor or other representative of the obligations contained herein with respect to the confidentiality of the Confidential Information and restrictions on use; and

(ii) the PCH shall direct each such employee, agent, advisor or other representative to exercise a level of care sufficient to preserve the confidentiality of the Confidential Information and shall direct each such person to abide by the terms and conditions of this Agreement, and will take all reasonable steps, including the obtaining of suitable undertakings,

to ensure that Confidential Information is not disclosed by any of such persons to any other party or used in any manner contrary to this Agreement;

(b) not to use the Confidential Information for any purpose whatsoever other than to provide the Services to the Residents and to comply with this Agreement;

(c) following seven (7) years from the date of each Resident's discharge or longer as required by applicable law, to return to SHA upon the request of SHA, or to destroy all Confidential Information in written or other tangible form; and

(d) subject to any applicable laws, not to make or retain copies, extracts or other reproduction of whatsoever kind of the Confidential Information.

13.2 Waiver of Defences. The PCH hereby agrees that all covenants contained herein are reasonable and valid and waives all defences to the strict enforcement thereof.

13.3 Injunction. The PCH acknowledges that a breach of any of the provisions of this Agreement will result in immediate and irreparable damage to SHA and that money damages would not be a sufficient remedy for any breach. The PCH further agrees that in the event of such breach, SHA shall, in addition to any other right of relief, be entitled to equitable relief including, without limitation, relief by way of temporary or permanent injunction and to such other relief that any court of competent jurisdiction may deem just and proper.

13.4 Compliance with *HIPA and LAFOIP.* The PCH hereby acknowledges and agrees that upon the admission of any Resident to its Premises in accordance with this Agreement that it is a Trustee (in respect of *HIPA*) and agrees to hold in the strictest confidence all Confidential Information including, but not limited to, the Personal Health Information of Residents, and otherwise to ensure it is acting in full compliance with *HIPA* at all times. The PCH further agrees that it will ensure*:*

(a) that each employee, agent, independent contractor and all other individuals associated with the PCH will be responsible for all Confidential Information;

(b) that it has in place the necessary policies and procedures, as required by Trustees under *HIPA*, that establish and maintain administrative, technical and physical safeguards over Personal Health Information within its custody or control or within systems within its custody or control that will:

(i) protect the integrity, accuracy and confidentiality of the Personal Health Information of Residents and the Personal Information of employees;

(ii) prevent the loss of such Personal Health Information or Personal Information;

(iii) prevent the unauthorized login or use (including viewing), disclosure or modification of such Personal Health Information or Personal Information; and

(iv) comply with, and ensure its agents, employees, independent contractors, and other all individuals comply with *HIPA* and any other applicable statutory authority, including the standards of confidentiality set forth in

this Agreement. This includes requiring that each of its employees, agents, independent contractors and other associated individuals sign an oath of confidentiality that includes the standards of confidentiality as set forth in this Agreement. The PCH shall retain keep the originals of these documents on file.

13.5 Access to Personal Health Information and Personal Information. The PCH shall only disclose the Personal Health Information and Personal Information of Residents to SHA in accordance with *HIPA* and *LAFOIP*. Any Personal Information disclosed by the PCH to SHA shall be subject LAFOIP, pursuant to SHA's obligations under this legislation.

13.6 Notification of Breach. If any employee, agent, independent contractor or other individual accesses Personal Health Information or Personal Information other than in accordance with *HIPA* and *LAFOIP*, the PCH must immediately notify SHA's Privacy Office, in writing, of this breach of *HIPA* or *LAFOIP*.

ARTICLE 14 – RESIDENT CONCERN PROCESS

14.1 Resident Concerns. SHA and the Ministry each have a process for addressing concerns raised by Residents and/or Resident's Supporters as described in Schedule "14.1". It is the desire and goal of SHA and the Ministry to have a consistent shared process for addressing these concerns. As such, SHA and the Ministry are entering/have entered into a data sharing agreement (the "**Data Sharing Agreement**") to allow for the disclosure or sharing of certain information with each other in order to investigate concerns regarding a specific resident. This Data Sharing Agreement will ensure that any Personal Health Information disclosed by the PCH to SHA and/or the Ministry is used only to address a concern raised by the Resident or the Resident's Supporter and will not be used for any other purpose.

14.2 Resident Consent. SHA and the Ministry will be/are using a consent-based approach to address concerns raised by Residents and/or Resident's Supporters. The Resident (or the Resident's proxy if the Resident does not have capacity), must provide express consent, written or verbal, to the sharing of such Personal Health Information with SHA and/or the Ministry, as applicable. If the Resident or the proxy does not consent to the sharing of their Personal Health Information, SHA and/or the Ministry will use its best efforts to investigate the concern:

(a) if the Resident or the proxy consents to the disclosure of his/her Personal Health Information from the PCH to SHA and/or the Ministry, the PCH is hereby directed to disclose all Personal Health Information in its files or which is otherwise in its possession or control related to the concern as raised by the Resident or the Resident's supporter; or

(b) if the Resident or the proxy does not consent to the disclosure of his/her Personal Health Information to SHA and the Ministry, the PCH is hereby directed to disclose any non-identifying information in its files or which is otherwise in its possession or control related to the concern as raised by the Resident or the Resident's Supporter.

ARTICLE 15 – INDEMNITY

15.1 **Indemnity**: Each of the Parties agrees to defend, indemnify and save the other Party harmless from all claims, actions, losses, costs, expenses, judgments and damages of any kind, including those on account of injury to persons, including death, or damage to property, in any way caused by the acts or omissions of the indemnifying Party, its servants, agents, employees or any other person for whom it is at law responsible, related to or arising out of the operations, activities, programs or other matters to which this Agreement pertains, together with all legal expenses and costs incurred by the indemnified Party in defending any legal action pertaining to the above. The indemnifying Party agrees that it shall co-operate with the indemnified Party in the defence of any such action, including providing the indemnified Party with prompt notice of any such action and the provision of all material documentation. The indemnifying Party further agrees that the indemnified Party has the right to retain its own counsel to conduct a full defence of any such action.

15.2 **Release and Discharge.** The PCH forever waives, releases and discharges any and all claims (including, without limitation, counterclaims and rights of setoff), causes of action, suits, costs, expenses and other damages that the PCH now has or hereafter may have, of whatsoever nature and kind, whether arising at law or in equity, that arise under or relate to this Agreement as against SHA. This waiver, release and discharge of any and all claims against SHA by the PCH includes, but is not limited to, any claims (including, without limitation, counterclaims and rights of setoff), causes of action, suits, costs, expenses and other damages arising from or under or relating to the disclosure of any Confidential Information as set out herein.

15.3 **Non-Waiver.** No condoning, excusing, or waiver by SHA or any of SHA's remedies under this Agreement shall constitute a waiver by SHA of its right to act upon further default, breach or non-observance of this Agreement.

ARTICLE 16 – ARBITRATION

16.1 **Resolution of Disputes.** The Parties agree to use their best efforts to resolve any disputes relating to this Agreement as efficiently and cost-effectively as possible. The Parties shall make best efforts to resolve any disputes by amicable negotiations and each Party shall ensure that its representative shall meet with the other Party's representative to negotiate in good faith and try to resolve without legal action any dispute arising from this Agreement. All Parties shall provide frank, candid and timely disclosure of all relevant facts, information and documents to facilitate such negotiations.

16.2 **Arbitration.** Where the Parties are required by the provisions herein to come to a mutual agreement and are unable to do so, or in the event of any further disagreement which may arise with respect to the terms and conditions of this Agreement, then such dispute shall be finally settled by arbitration; provided however, that this Article 16 may not, in the sole discretion of SHA, apply to any disputes related to a decision by SHA to terminate this Agreement for any reason. Either Party may initiate arbitration within a reasonable time after any such dispute, controversy or claim has arisen that cannot be resolved by the Parties, by delivering a written demand for arbitration on the other Party. The arbitration shall be conducted in accordance with *The Arbitration Act, 1992* (Saskatchewan). The arbitration shall take place in Regina, Saskatchewan, and shall be conducted in English.

16.3 Appointment of Arbitrator. The arbitration shall be conducted by a single arbitrator having no financial or personal interest in the business affairs of either of the Parties. The arbitrator shall be appointed by agreement of the Parties or, in default of such agreement, such arbitrator shall be appointed by a Judge of the Court of Queen's Bench of Saskatchewan sitting in Regina, upon the application of either of the Parties and such Judge shall be entitled to act as such arbitrator, if he or she so desires. Absent agreement or an award of costs in the arbitration to the contrary, the direct arbitration fees and expenses shall be shared and paid by the Parties equally, excepting expenses incurred by either Party which shall not be shared but shall be paid by such Party.

16.4 Remedies of Arbitrator. The arbitrator shall have the authority to award any remedy or relief that a court or a Judge of the Court of Queen's Bench of Saskatchewan could order or grant in accordance with this Agreement, including specific performance of any obligation created under this Agreement, the issuance of an interim, interlocutory or permanent injunction, or the imposition of sanctions for abuse or frustration of the arbitration process.

16.5 Arbitral Award. The arbitral award shall be in writing, stating the reasons for the award and be final and binding on the Parties with no rights of appeal except only in the case of mistake. The award may include an award of costs, including reasonable legal fees and disbursements and fees and expenses of the arbitrator. Judgment on the award may be entered by any court having jurisdiction thereof or having jurisdiction over the relevant Party or its assets.

16.6 Confidentiality of Arbitration. The arbitration shall be kept confidential and the existence of the proceeding and any element of it (including, but not limited to, any pleadings, briefs or to other documents submitted or exchanged, and testimony or other oral submission and any awards) shall not be disclosed beyond the arbitrator, the Parties, their counsel and any person necessary to the conduct of the proceeding, except as may be lawfully required in judicial proceedings relating to the arbitration or otherwise.

16.7 Survival. This Article 16 shall survive any termination of this Agreement and shall continue in full force and effect notwithstanding any determination by a court or the Parties that one or more other provisions of this Agreement are invalid, contrary to law or unenforceable.

ARTICLE 17 – ADDRESS FOR SERVICE

17.1 Notice. Any notice, designation, communication, request, demand or other document, required or permitted to be given or sent or delivered hereunder to any Party hereto shall be in writing and shall be sufficiently given or sent or delivered if it is provided as follows:

(a) if to SHA:

Saskatchewan Health Authority
Room M-470
Wascana Rehabilitation Centre
2180 – 23rd Avenue
Regina, Saskatchewan S4S 0A5

Attention: Director, Contract Management, CPSM

E-mail: contract.management@saskhealthauthority.ca

with a copy to:

Saskatchewan Health Authority
Room M-407
Wascana Rehabilitation Centre
2180 – 23rd Avenue
Regina, Saskatchewan S4S 0A5

Attention: Director, Continuing Care, Health Service Organizations

(b) if to the PCH:

Goshen Professional Care Inc.
77 Aspen Village Drive
Emerald Park, Saskatchewan S4L 0E4

Attention: Adebunmi Onasanya
Principal

E-mail: adebunmionasanya@gmail.com

or to such other address, facsimile number or e-mail address as the Party entitled to or receiving such notice, designation, communication, request, demand or other document shall, by a notice given in accordance with this section, have communicated to the Party giving or sending or delivering such notice, designation, communication, request, demand other document.

ARTICLE 18 – ADDITIONAL PROVISIONS

18.1 No Assignment. This Agreement shall not be assignable by the PCH without the prior written consent of SHA, which consent may be unreasonably withheld at the sole discretion of SHA. Any direct or indirect change of effective control of the PCH shall be deemed to be an assignment for which the prior written consent of SHA is required as aforesaid.

18.2 Governing Law. This Agreement shall be interpreted and construed in accordance with the laws of the Province of Saskatchewan, and to the laws of Canada applicable therein, without reference to conflict of laws principles.

18.3 Counterpart Signatures. This Agreement may be signed by counterpart. Each counterpart is hereby deemed to be an original document and all of the counterparts taken together will constitute one and the same instrument. Any copy sent by facsimile or with an electronically transmitted copy of a signature will be deemed to be an original signature until such time, if any, as an original signature has been received by the other Party or Parties to this Agreement.

18.4 **Amendment and Waiver**. The terms of this Agreement may be changed only by a document in writing stating it is an amending instrument to this Agreement. The failure of SHA either to insist upon full performance of any term or condition of this Agreement or to exercise any right or privilege given to it by this Agreement shall not be considered a waiver of a default or any future default of such term or condition or of any other term or condition.

18.5 **Enurement.** This Agreement shall be binding on and enure to the benefit of the Parties hereto and their respective successors, heirs, administrators, executors and permitted assigns.

18.6 **Time**. Time is of the essence of this Agreement.

18.7 **Invalidity of Provisions**. If any one or more of the provisions, sections, subsections, paragraphs, clauses, sentences or parts of a sentence contained in this Agreement should be determined to be invalid, illegal, or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions, sections, subsections, paragraphs, clauses, sentences or parts of a sentence contained herein shall not in any way be affected or impaired thereby.

18.8 **Headings**. The division of this Agreement into articles, sections, subsections and paragraphs, and the insertion of headings and a table of contents are for the convenience of reference only and shall not affect the construction or interpretation of this Agreement.

18.9 **Number, Gender and Persons**. In this Agreement, unless there is something in the subject matter or context inconsistent therewith:

(a) words in the singular number include the plural and, if necessary, such words shall be construed as if the plural had been used;

(b) words in the plural include the singular and, if necessary, such words shall be construed as if the singular had been used; and

(c) words importing the use of any gender shall include both genders and the neuter gender where the context or Party referred to so requires, and the rest of the sentence shall be construed as if the necessary grammatical and terminological changes had been made.

18.10 **Entire Agreement**. This Agreement, together with all schedules and any documents incorporated herein by reference and any amendments from time to time made in accordance with this Agreement, constitutes the sole and entire agreement of the Parties to this Agreement with respect to the subject matter hereof, and supersedes all prior and contemporaneous understandings and agreements, including draft agreements, both written and oral, with respect to such subject matter.

18.11 **Paramountcy**. In the event of any conflict between the terms of this Agreement and any agreement entered into, or to be entered into, between the PCH and any Resident or Resident's Supporter, if applicable and always subject to *The Personal Care Home Regulations*, this Agreement shall prevail to the extent of the inconsistency.

IN WITNESS WHEREOF the Parties hereto have signed this Accountability Agreement as of the day and year first above written.

SASKATCHEWAN HEALTH AUTHORITY

Per: _____

Name:

Title:

I have the authority to bind the corporation

GOSHEN PROFESSIONALCARE INC.

Per: _____

Name:

Title:

I have the authority to bind the corporation

SCHEDULE "2.2"

100 COMMUNITY LTC BEDS – RESIDENT PLACEMENT PROCESS

The Program Access Committee in Regina is responsible for approving individuals for long-term care services, based on standard criteria. Once approved, placement of individuals into Special Care Homes in the Regina area for long-term care services are categorized into two groups:

1) Respond to Priority Need – first available bed

   - This provides access to the first available bed based on need, if the person approved for long-term care placement is occupying an acute care bed, or is awaiting placement from the community but at high risk for failure and admission to acute care due to condition change, caregiver breakdown, or whose needs can no longer be met in a community environment by home care.
   - First available beds are generally those considered less desirable as a long term option and may include Homes with a large amount of shared rooms, including 4-bed wards, or that may be geographically distant from Regina, up to 150 km. radius. Homes most frequently used for first available access include the Regina Extendicare Homes (4-bed wards) and rural East communities such as Raymore, Wolesley or Lestock, where waitlists are shorter.

2) Respect Choice – preferred Special Care Home based on chronological wait list

   - Individuals can identify their three (3) preferred Home choices at any time, following approval for long-term care services.
   - Individuals placed through the first available bed process will await their preferred option, from their initial placement Home.
   - Some people choose to remain in the community and access services (public and private) as long as possible, while awaiting their preferred choice, and on occasion some do move directly from the community to their preferred Home. As noted previously, if needs escalate, individuals may move to the first available placement process.

The order in which chronological transfers to preferred facilities are determined is based on the date the individual was initially approved for long-term care, in essence, by "seniority". Preferences can be added, removed or changed at any time. Wait lists for preferred Homes range from several homes to five years, depending on the specific Home.

<u>Community-based Long-Term Care Homes - Field Test</u>

The selected Personal Care Homes (**PCH**) providing this new service will be added to the preferred placement options list, to provide equitable access for eligible individuals. As well, it is presumed that these Homes will be perceived as desirable options. Eligibility for this program will be determined through assessment based on pre-established criteria. SHA is able to prioritize assessment of eligibility to those who have indicated interest, to ensure a good understanding of the care needs of individuals and suitability for the field test. SHA will, on notice of a vacancy, provide the PCH with the information regarding the client on the chronological preference list for their facility. In the event that there is a safety or care concern identified by the PCH, there will be a pre-admission conference.

Placement in these new options will occur in two steps:

1) Regina Pioneer Village (RPV) - initial placement will be offered to eligible residents at RPV who have been impacted by the infrastructure issues and prioritized to move.

2) Preferred Home Wait list – eligible individuals who have indicated interest through the preferred placement chronological wait list will be offered placement, creating capacity in other Special Care Homes to address first available placement needs.

These field test Homes will not typically be open to first available placements, unless there is not enough interest as a preferred option. It is noted that the waitlist may take some time to build as individuals become more familiar with this unique option.

Once the community field test spaces are full, access will continue to be via LTC Placement Priorization list.

Eligibility Criteria for Community-based Long-Term Care Homes - Field Test

See Schedule 3.1 for specific examples of types of care needs.

Level 3 Care:

- Persons in the nursing care level 3 need help daily round the clock, also at night, on body care, food or mobility.
- Intensive personal or nursing care provided by SCAs or HHAs and supervised by RN, RPN, LPN or patient's personal physician.
- Client has advanced, but stabilized, physical or mental illness

Level 4 Extended Care:

- For all ages who do not require acute hospital care and treatment but do require regular and continuous medical attention and highly skilled technical nursing provided under appropriate supervision on a 24-hour basis.
- Attending the physical problems that are likely to occur with patients needing level 4 care.
- Restorative care, with an emphasis on improving functional ability

SCHEDULE "3.1"

SERVICES PROVIDED BY THE PCH

1. The PCH will provide services to Residents with consideration, respect, and dignity, which includes:

   (a) privacy when the Residents are receiving treatment;

   (b) attention to the Residents' personal needs; and

   (c) opportunities for the Residents to participate in religious, ethnic, political and community activities within available resources.

2. The PCH will provide the Residents with nursing and personal care, recreational, social and therapeutic programming, as set out in the Care Plan, for the Residents' health, safety and well-being.

3. Unless otherwise agreed to in writing by the Parties and subject to any other term of this Agreement or this Schedule, the PCH will equip each Resident's room with basic furnishings, provide nourishment in accordance with The Canada Food Guide and the Resident's dietary care plan each day, provide clean linens and bedding, and will do personal laundry (excluding dry cleaning).

4. The PCH will inform each Resident and the Resident's Supporter of the general operating policies and procedures of the PCH's facility. The PCH will report any suspected criminal activity of any Resident to the police, SHA and the Resident's Supporter.

5. The PCH encourages the Residents to bring their clothing, small personal effects and furnishings to personalize their rooms (subject to available space). However, furnishings must not interfere with the ability of the PCH's staff to provide safe care. Electrical and safety checks are required on anything the Residents bring to the Premises. The PCH will identify when there are items that will present a safety or infection control risk and will explain the problem with having such articles in the Premises with the Residents. If necessary, the PCH or Resident will remove or dispose of such articles.

6. For infection control, safety and security reasons the PCH will inspect each Resident's room periodically.

SERVICE PROTOCOLS

1. In consultation with SHA and the Residents, the PCH shall develop and implement an individualized Care Plan for each Resident. The PCH will monitor each Resident's condition to ensure that the Care Plan is updated as needed, and when the Resident's care needs change. On significant change, the PCH is required to contact the SHA Long-Term Care Community Care Coordinator or designate.

2. The PCH will respect each Resident's wishes regarding the intensity of the level of intervention the Resident requests related to his or her medical management.

3. The PCH will notify a Resident's physicians and primary care providers in a timely manner, including a nurse practitioner where applicable, when a Resident's medical condition requires or when a Resident requests medical attention.

4. The PCH will provide medications, treatments and procedures ordered by a Resident's physician or nurse practitioner in accordance with the processes that are consistent with SHA requirements as set out in this agreement. Medication administration will be provided by trained staff appropriate to skill level and availability. Unless a Resident specifically directs otherwise, the PCH may disclose the Resident's registration information to Elections Canada and Elections Saskatchewan.

RESIDENT CARE

In addition to the requirements listed in *The Personal Care Homes Act*, *The Personal Care Homes Regulations*, and in the *Personal Care Homes Handbook*, the PCH shall:

1. provide all care and services without accessing primary health care services from SHA (excluding specialized services);

2. provide the basic care that is required for the Residents with Level 3 and 4 care needs, that may include:

    (a) assistance with activities of daily living, e.g., personal hygiene, oral care, bathing, dressing, toileting, basic nail and foot care;

    (b) assistance and mobility aids in order to mobilize, possibly requiring a wheelchair;

    (c) transfer with mechanical lift/ceiling track;

    (d) prevention and care management/dressings for pressure wounds;

    (e) dementia care and best practice approaches, by staff, due to challenging behaviours;

    (f) assistance and peri-care for incontinence of bladder or bowel or both as applicable;

    (g) bowel care for constipation or diarrhea;

    (h) bedridden with requirement to maintain good skin integrity and prevent skin/tissue breakdown;

    (i) repositioning due to loss of bed mobility;

    (j) tube feeds;

    (k) care management/dressings for wounds (e.g., post-surgical healing); and

    (l) end-of-life care and support.

ALLIED HEALTH SUPPORTS

In addition to the requirements listed in *The Personal Care Homes Act*, *The Personal Care Homes Regulations*, and in the *Personal Care Homes Handbook*:

1. The PCH shall ensure that:

   (a) each Resident receives a complete medical examination when required by the Resident's condition, but in any case not less often than once each year by the physician or nurse practitioner responsible for their care; and

   (b) each Resident is supported in accessing dental, optical and other examinations and assessments as necessary. For avoidance of doubt, the Resident shall be solely responsible for any fees, costs, expenses incurred or associated with the foregoing services.

2. The PCH shall make arrangements for the Residents to have onsite access to:

   (a) lab services;

   (b) pharmacist support;

   (c) consultations, as required, and including PT, OT, wound and ostomy, mental health, Geriatric Services Resource Team, etc., noting that some services may be privately accessed by the Resident and would be at the cost of the Resident; and

   (d) at the request of the PCH, SHA will provide a suggested template physician services agreement for the provision of services to be provided in accordance with Saskatchewan's fee-for-service structure.

LEVEL 3 AND 4 CARE

The staff and employees of the PCH shall provide full assistance nursing care to the Residents throughout the Term, which full assistance nursing care shall include the following:

(a) management of diabetes (e.g., insulin injections, blood sugars);
(b) oxygen use;
(c) colostomy care;
(d) catheter care;
(e) application of anti-embolic stockings;
(f) tube feeding;
(g) PICC line care;
(h) physical restraints (see Article 4);
(i) blood pressure and pulse monitoring;
(j) enemas;
(k) care of skin ulcers/wound and compression wraps;
(l) care of Residents with dementia who have responsive behaviours;
(m) end of life care; and
(n) dementia care.

SCHEDULE "3.2"

ADDITIONAL SERVICES NOT COVERED BY THE SHA SUBSIDY

The PCH is responsible for ensuring that the Resident is provided with a price list for the Additional Services listed below as part of the Resident agreement process with the PCH.

1. Transportation for personal and/or medical needs.

2. Cable television.

3. Private telephone service.

4. Barber/hairdressing service.

5. Wandering alert bracelet.

6. Specialized equipment as requested by the Resident or Resident's Supporter.

7. Oxygen equipment.

8. Non-reusable hip protectors.

9. Specialized foot care provided by podiatrist/other (e.g., manicures, pedicures, diabetic foot care).

10. Nutritional supplement supplies if not clinically indicated.

11. Incontinence supplies (Attends, colostomy, ileostomy supplies).

12. Personal hygiene items such as toothpaste, toothbrushes, denture cleaning supplies, denture adhesive, mouthwash, cotton tip applicators, shampoo, conditioner, hand soap, body cleansers, basic lotion, baby oil, body powder, peri-wash, lubricating gel, etc.

    NOTE; These items will be provided by the home for a charge not greater than $21.75 or the resident is responsible to provide their own.

13. Audiology services.

14. Dental services.

15. Optometry services.

16. Medications and all medication-related equipment.

17. Any other personal or preferred services (i.e.: reflexology, massage, enhanced social and recreational support, etc.).

SCHEDULE "3.3"

SPECIALIZED PROCEDURES

SHA will support ensuring quality care and treatment of specialized care needs through assessment, provision of recommendations, education, training, support accessing supplies, loan of equipment and, if determined as essential, short-term provision of the service based on assessed need. All specialized procedures will be accessed through the Long Term Care Community Care Coordinator, SHA Continuing Care, assigned to the community-based long-term care program:

1. IV therapy, including educational support to facilitate independent ongoing monitoring and administration, where possible, and aligning with the work standards for SHA Continuing Care, at a minimum.

2. Complex wound care consult (in person, by telephone or in the facility).

3. VAC dressings.

4. Assessments for compression therapy including ABI.

5. Palliative consults (in person, by telephone or in the facility) for individuals presenting with active unstable palliative physical symptoms related to pain, nausea and/or dyspnea.

6. Other specialized care and procedures as agreed to in consultation between PCH and SHA Continuing Care from time to time.

SCHEDULE "4.1"

SHA RESTRAINT POLICIES (2)

Subject/Title ***Adult Chemical Restraint***	Manual: Reference Number: Effective Date:
Approving Authority: CEO, Dwight Nelson	Revision Dates:
Classification:	
Contact for Interpretation: Blair Broadfoot	
Source Specialty Care	

See Procedure
See Related Policy

1. Policy

RQHR supports a philosophy of least restraint, meaning that a chemical restraint should be reserved for those situations where alternative measures have been ineffective or are anticipated to be ineffective based on the degree of risk to the patient or others. The selection of a drug for chemical restraint purposes should take into perspective the individual characteristics of the patient, the potential benefits and risks of medication, the type of behavioural disturbance and the urgency of the situation.

Although this policy is intended for use in acute and long-term care areas of RQHR,
it is not applicable to mechanically ventilated patients in critical care areas and is
only a guideline for Emergency and EMS patients.

2. Purpose

The Chemical Restraint Policy is intended to provide a framework for the selection of medication(s) for use as a chemical restraint and will provide recommendations for the dosing, administration, monitoring and documentation surrounding their use.

3. Philosophy

The use of a chemical restraint to control acute adult behavioural emergencies is exceptional and temporary. It is recognized that restraints (physical or mechanical, chemical and environmental) are indicated in isolated circumstances where there is imminent risk of bodily harm to the patient or others. Alternative measures must be considered prior to the selection of a chemical restraint to ensure that the least restrictive restraint necessary to control the behaviour of the patient and reduce harm is utilized. The measures chosen to manage behaviour should allow as much autonomy as possible while providing a safe environment for patients, staff and others.

4. Definitions:

- **Chemical Restraint**: is the discrete use of medication(s) to control an acute behavioural situation in an effort to reduce patient distress and/or harm to the patient and others. The main objective of this technique is to calm the agitated, aggressive or violent patient, ideally without causing sleep. The goal is to induce a state of calmness to enable the establishment and/or maintenance of a practitioner-patient relationship and to facilitate necessary diagnostic and therapeutic procedures. Pharmacological interventions, in this setting, are limited to specific situations and target symptoms; treatment of nonemergent issues will typically be deferred until after the patient settles.
- **Agitation** is an acute state of anxiety, heightened arousal, and increased motor activity, most often occurring in the context of drug or alcohol intoxication, alcohol or sedative withdrawal, personality disorders, psychotic disorders, mood disorders, delirium or other cognitive impairments. The agitated patient is often uncooperative, hostile, aggressive and desperate to flee.
- **Psychotic agitation** due to bipolar mania or schizophrenia may be worsened by the disturbing content of hallucinations or delusions, thought disorganization, perceived intrusion of law enforcement or mental health workers, or akathisia (subjective feeling of inner restlessness) from ongoing antipsychotic treatment.

5. **Revision History**: none

Subject/Title	Manual:
Adult Least Mechanical Restraint	Reference Number: *1001*
	Effective Date: *March 1, 2008*
Approving Authority: CEO, Dwignt Nelson	Revision Dates:
Classification:	
Contact for Interpretation: Blair Broadfoot, Manager	
Source Specialty Care	

See Related Policy
See Record
See Flow
See Appendix A
See Appendix B

1 Policy

RQHR supports a philosophy of least restraint, meaning that restraint use is limited to those situations where alternative measures have been assessed as ineffective. The consideration of

restraints will involve discussions with the Patient/Family/Substitute Decision Maker and interdisciplinary team where possible. The condition of the patient must be assessed, monitored and re-evaluated as per the specified schedule while restraints are in place.

Note:

This policy is intended for use in acute and long term care areas of the RQHR. Acute psychiatric and mental health, have specific least restraint policies that apply within their departments. These mental health policies should be considered for a mental health patient on other units.

2. Purpose

To provide for the dignity, rights and independence of the patient /client while at the same time recognizing that the region is accountable for providing a safe environment for patients, visitors and employees.

3. Philosophy

The use of restraint is exceptional and temporary. Alternative measures must be considered

prior to selecting what will provide the least restrictive restraint necessary to control the behavior of the patient /client. It is recognized that restraints are indicated in isolated circumstances where there are imminent risks of bodily injury to self or others. The measures chosen to manage behavior should allow as much autonomy as possible while providing for patient /client, visitor, and staff safety.

4. Definitions

Restraint refers to the mechanical, chemical or environmental means which are intended to

prevent injury or bring under control behaviors or physical movements which could cause bodily harm to self (patient /client) or others.

Physical or mechanical restraint includes any appliance which restricts free movement. These devices may include: jackets, waist restraints, lap belts, wrist or ankle cuffs, mitts. When devices are used solely for the purposes of positioning they are not considered as restraints (i.e. trunk belt).

Environmental restraint includes any barrier intended to prevent a patient's movement from one location to another such as locked doors, Dutch doors, Geri-chairs or bed rails.

5. Revision History

This policy replaces old RHD policy # 4.0.3 Least Mechanical Restraint for Adult Clients.

6. Determining the Need for Restraint Use:

- Assessment of patient /client and collaborative dialogue with the Patient/Family/Substitute Decision Maker form the basis from which to consider all methods of managing behavior.
- Restraints should be considered after other measures have been attempted, evaluated, and deemed unsuccessful and /or inappropriate. Documentation is required. Appendix A outlines some alternatives to the use of restraint. Restraints are not a substitute for professional observation and care.
- In an **emergency situation** where there is serious potential for harm to the patient /client or others, and when other possible measures have been unsuccessful, restraints can be applied. As soon as possible, the Family/Substitute Decision Maker will be notified of the restraint and such communication will be documented.
- Restraints may be required in the following situations:
    1. When circumstances related to the patient /clients psychological or physical condition necessitates immediate intervention, and when there are reasonable grounds to expect there will be self injury or injury to others.
    2. While investigating and treating psychological and physiological causes of agitation and /or confusion.

3. When other interventions have been used or considered and are judged to be ineffective.

7. Selection of Appropriate Restraint:

- Whenever possible, the health care team is involved in making the decision to use restraints. The benefits and risks of all types of restraint need to be weighed carefully. (See Appendix B for Decision Tree.)
- The team has an obligation to discuss the restraint process with the Patient/Family/Substitute Decision Maker and will address the following issues:
  1. Reason for restraint use
  2. Alternatives that have been attempted or considered
  3. Time frame during which restraint may be necessary and the rationale for restraint use
  4. Risks associated with restraint versus no restraint of patient /client
- A physician's order is required with a specific time frame documented for physical restraint. This order cannot be longer than a one (1) month period. The physician must be informed of changes in the patient /client's behavior that warrant the initiation of restraints.
- Only commercially designed safety approved restraint devices following manufacturer's directions will be used within the RQHR. Standardization and approval of the devices will be managed through Product Standardization Committee.

8 Refusal of Treatment (Restraint)

- Once appropriate Alternatives to Mechanical Restraints have been attempted, if the Patient/Family/Substitute Decision Maker refuse the use of restraints which the care team have determined are required for patient / others safety, the following will occur:
  1. Complete documentation that includes risks identified by the care team and discussions with the patient and or their family.
  2. Application of mechanical restraint(s) within policy as defined for emergency situations.
  3. Ongoing reassessment as per policy below.

Assessment and Observation:

- Care must be taken to ensure the patient /client's health care needs and safety requirements are met while restrained. Patients /clients in restraints are to be observed every 15 minutes upon initial application for the period of one hour, and then at a minimum every 60 minutes, or more frequently as indicated by their condition. Details of requisite care may be found in the Unit or Program Standards of Care.
- Ongoing need for restrain use must be reassessed and documented (see Alternatives to Mechanical Restraint – Appendix A and Decision Tree for Least Mechanical Restraint – Appendix B) :
  1. Acute Care Clients – Use of restraints is reassessed and documented every

24 hours.

2. Long Term/Continuing Care Clients – Use of restraints is reassessed and documented as follows
    - every 24 hours for first three days, then
    - weekly for first month, then
    - monthly thereafter.

9. Documentation:

- The Restraint Record and Flow Sheet will be used to document/risk assessment, restraint use, and care provided. Details of documentation include:
    1. The rationale for the use of restraint, including the behavior/risk that required restraint as management.
    2. Date and time of initial application and the restraint mechanism used.
    3. Observations and assessments which reflect the on-going evaluation of behaviors and the need for continued restraint or discontinuation of restraint measures.
    4. Date and time of discontinuation of restraint mechanism.
    5. Communication with the Patient/Family/Substitute Decision Maker.
- Document the use of Alternatives to Mechanical Restraint (Appendix A) in the Care Plan.

10. Education:

- Education is required for all staff who may be involved with restraint use. Education will include review of this policy, the procedures for safe application of the approved restraint device, and the monitoring and documentation required.
- A discussion of this policy will be included in the clinical nursing orientation given to new staff.
- Manager is responsible for the ongoing education of their staff including adequate education for all new restraint devices. Ensuring manufacture guidelines for new restraint use are available.

REFERENCES:

1. London Health Science Centre Use of Restraint policy
2. Least Restraint Policy November 2005 RGH Mental Health Inpatient Services
3. RHD policy 4.0.3 Least Mechanical Restraint for Adult Clients
4. Set Me Free Towards Reducing the Use of Restraints, McMaster University Press, 2004

SCHEDULE “5.2”

TEMPORARY EQUIPMENT PROVIDED BY SHA

	Items of Equipment	Unit #	Location of Equipment to Be Used at or Near	Serial Number	Resident who is using Equipment	Return Date
Unit/Equipment						
Unit/Equipment						
Unit/Equipment						
Unit/Equipment						

SCHEDULE “9.1(f)”

APPROVED STAFFING PLAN

Please note that the following plan assumes the current licensed capacity. Any additions to that capacity will require a discussion about the shared staffing numbers. The approved staffing plan follows.

emmanuel villa care home
sha direct staffing costs - 200117
2020 calendar year

	sha total	sha %	total	monday	tuesday	wednesday	thursday	friday	saturday	sunday
DAY SHIFT										
lpn (07:00 - 15:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
registered nurse - on call (07:00 - 15:00)										
care aid (07:00 - 15:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (07:00 - 15:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (07:00 - 15:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (07:00 - 15:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (07:00 - 15:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (07:00 - 15:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
chef (06:00 - 14:00)	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
kitchen aide (06:00 - 14:00)	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
housekeeper	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
housekeeper	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
housekeeper	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
housekeeper	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
caretaker(07:00 - 15:00)	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
receptionist (08:00 - 16:00)	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
general manager / administrator (09:00 - 17:00)	32.00	80%	40.00	8.00	8.00	8.00	8.00	8.00		
recreation coordinator (09:00 - 17:00)	32.00	80%	40.00	8.00	8.00	8.00	8.00	8.00		
recreation coordinator (09:00 - 17:00)	32.00	80%	40.00	8.00			8.00	8.00	8.00	8.00
EVENING SHIFT										
lpn (15:00 - 19:00)	28.00	100%	28.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
registered nurse - on call (15:00 - 23:00)										
care aid (15:00 - 23:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (15:00 - 23:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (15:00 - 23:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (15:00 - 23:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (15:00 - 23:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (15:00 - 23:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
chef (11:00 - 19:00)	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
kitchen aide (11:00 - 19:00)	44.80	80%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
NIGHT SHIFT										
registered nurse - on call (23:00 - 07:00)										
care aid (23:00 - 07:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (23:00 - 07:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (23:00 - 07:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aid (23:00 - 07:00)	56.00	100%	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	1,524.00		1,660.00	244.00	236.00	236.00	244.00	244.00	228.00	228.00

SCHEDULE "9.1(n)"

Saskatchewan Critical Incident Reporting Guideline, 2004

By **"critical incident"** we mean a serious adverse health event including, but not limited to, the actual or potential loss of life, limb or function related to a health service provided by, or a program operated by, SHA or a health care organization (**HCO**).

(Additional definitions of terms can be found in Section VII of the Guideline.)

The following is a list of events that must be reported to the Ministry. The final item in each category allows for the possibility of adverse health events that fit the description given above, but were not anticipated when the list was created. Such events are also reportable.

I SURGICAL EVENTS (Surgery includes endoscopies and other invasive procedures)

a) Surgery performed on a wrong body part
(Defined as any surgery performed on a body part that is not consistent with the documented informed consent for that patient. Excludes emergent situations that occur in the course of surgery and/or whose exigency precludes obtaining informed consent.)

b) Surgery performed on the wrong patient
(Defined as any surgery on a patient that is not consistent with the documented informed consent for that patient.)

c) The wrong surgical procedure performed on a patient
(Defined as any procedure performed on a patient that is not consistent with the documented informed consent for that patient. Excludes emergent situations that occur in the course of surgery and/or whose exigency precludes obtaining informed consent.)

d) Retention of a foreign object in a patient after surgery or other procedure
(Excludes objects intentionally implanted as part of a planned intervention and objects present prior to surgery that were intentionally retained.)

e) Death during or immediately after surgery of an ASA classification Ijl[1] patient
(Includes procedures where anesthesia was administered; the planned surgical procedure may or may not have been carried out. Immediately after surgery means within 24 hours of surgery or other invasive procedure, or, if surgery was not completed, within 24 hours of induction of anesthesia.)

f) Unintentional awareness during surgery with recall by the patient, or

g) An adverse health event leading to death or serious disability associated with any other surgical event while a patient is receiving a health care service provided by SHA or an HCO.

II PRODUCT OR DEVICE EVENTS

a) Patient death or serious disability associated with the use of contaminated drugs, devices, or biologics provided by SHA or an HCO
(Includes generally detectable contaminants such as infectious matter or foreign substances in drugs, devices, or biologics regardless of the source of contamination and/or product.)

b) Patient death or serious disability associated with the use or function of a device in patient care in which the device is used or functions other than as intended
(Includes, but is not limited to, catheters, drains, and other specialized tubes, infusion pumps, ventilators, and mechanical devices used to lift, bathe, or shower patients.)

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[1] ASA Classification I - Normal healthy patient, II - A patient with mild systemic disease. Canadian Anesthesiologists' Society. *Appendix II: American Society of Anesthesiologists' Classification of Physical Status.* Retrieved May 2004 from website www.cas.ca.

c) Patient death or serious disability associated with intravascular air embolism that occurs while being cared for by SHA or an HCO
(Excludes deaths associated with neurosurgical procedures known to present a high risk of intravascular air embolism.)

d) An adverse health event leading to death or serious disability associated with any other product or device while a patient is receiving a health care service provided by SHA or an HCO

III PATIENT PROTECTION EVENTS

a) An infant discharged to the wrong person

b) Patient death or serious disability associated with patient disappearance *(Excludes events involving competent adults.)*

c) Patient suicide or attempted suicide resulting in serious disability while being cared for by SHA or an HCO
(Defined as events that result from patient actions after admission to a facility or program of the RHA or HCO. Excludes deaths resulting from self-inflicted injuries that were the reason for admission to a hospital.)

d) An adverse health event leading to death or serious disability associated with any other patient protection event while a patient is receiving a health care service provided by SHA or an HCO

IV CARE MANAGEMENT EVENTS

a) Patient death or serious disability associated with a medication or fluid error including,

but not limited to, errors involving the wrong drug, the wrong dose, the wrong patient, the wrong time, the wrong rate, the wrong preparation, or the wrong route of administration
(Excludes reasonable differences in clinical judgment on drug selection and dose.)

b) Patient death or serious disability associated with a hemolytic reaction due to the administration of ABO-incompatible blood or blood products

c) Maternal death or serious disability while being cared for by an RHA *(Includes events that occur within 42 days post-delivery.)*

d) Full-term fetal or neo-natal death or serious disability associated with labour or delivery while being cared for by SHA
(Full-term fetus is >37 completed weeks gestation. Neonate refers to the first 28 days of life. Includes failure to screen for and prevent neonatal post-discharge dehydration or illness related to phenylketonuria.)

e) Patient death or serious disability associated with hypoglycemia, the onset of which occurs while the patient is being cared for by SHA or an HCO

f) Neonatal death or serious disability, including kernicterus, associated with failure to identify and treat hyperbilirubinemia
(Hyperbilirubinemia is defined as bilirubin levels >500 μmol/L. Neonate refers to the first 28 days of life.)

g) Stage 3 or 4 pressure ulcers acquired after admission to a facility of SHA or an HCO *(Excludes progression from Stage 2 to Stage 3 if Stage 2 was recognized upon admission.)*

h) Patient death or serious disability associated with a delay or failure to transfer a patient in keeping with the Saskatchewan Health Critical Care Patient Management and Transfer Process Policy

i) Error in diagnosis, where the treatment provided or not provided leads to patient death or serious disability

j) An adverse health event leading to death or serious disability associated with any other care management event while a patient is receiving a health care service provided by SHA or an HCO

V ENVIRONMENTAL EVENTS

a) Patient death or serious disability associated with electric shock while being cared for by SHA or an HCO
(Excludes events involving planned treatments such as electric countershock.)

b) Any incident in which a line designated for oxygen or other gas to be delivered to a patient contains the wrong gas or is contaminated by toxic substances

c) Patient death or serious disability associated with a burn incurred from any source while being cared for by SHA or an HCO

d) Patient death associated with a fall while being cared for by SHA or an HCO

e) Patient death or serious disability associated with the use or lack of restraints or bedrails while being cared for in a facility

f) Patient death or serious disability associated with the failure or de-activation of exit alarms or environmental monitoring devices

g) Patient death or serious disability incurred as a result of transport arranged or provided by SHA or an HCO
(Includes loss of control of a vehicle or aircraft, as well as actual or potential single vehicle accidents or multi-vehicle collisions, for example, transportation in a ground ambulance, air ambulance, medical taxi or chartered aircraft.)

h) Patient death or serious disability associated with a delay or failure to reach a patient for emergent or scheduled services provided by SHA or an HCO
(Includes delay due to extreme weather conditions, poor roads, communication breakdown. Includes, but is not limited to, EMS and homecare services.)

i) An adverse health event leading to death or serious disability associated with any other environmental event while a patient is receiving a health care service provided by SHA or an HCO

VI CRIMINAL EVENTS

a) Any instance of care ordered by or provided by someone impersonating a physician, nurse, pharmacist, or other licensed health care provider

b) Abduction of a patient of any age

c) Sexual assault of a patient that occurs on grounds owned or controlled by SHA or an HCO

d) Patient death or serious disability from a physical assault that occurs on grounds owned or controlled by SHA or an HCO

e) Any sexual or physical assault of a patient perpetrated by an employee, member of the medical staff, or an individual under contract with SHA or an HCO
(Includes, but is not limited to, assaults perpetrated at a patient's home while receiving home care or mental health services.)

f) An adverse health event leading to death or serious disability associated with any other criminal event while a patient is receiving a health care service provided by SHA or an HCO

VII DEFINITIONS

"Adverse health event"

means an unintended injury or complication that is caused by health care management rather than by the patient's underlying disease process. Health care management includes the actions of individual staff members as well as broader systems and care

processes. Health care management includes acts of omission (e.g. failure to diagnose, failure to treat) as well as acts of commission (e.g. incorrect diagnosis, incorrect treatment, poor performance).[2]

"Associated with"

means that it is reasonable to initially assume that the critical incident was due to the referenced course of care; further investigation and/or root cause analysis of the unplanned event may be needed to confirm or refute the presumed relationship, but should not delay notification to the Ministry.

"Biologics"

means a drug that is prepared using a biological source material (derived from a microorganism, virus, animal, human, or plant) and using, for example, either conventional manufacturing methods, recombinant DNA technology, and/or other novel approaches. Some examples of biologics include vaccines, blood and its derivatives, certain hormones and enzymes, recombinant DNA products, gene therapies, and transgenics.[3]

"Disability"

means a physical or mental impairment that substantially limits one or more of the major life activities of an individual.

"Patient"

means a client, resident, or patient.

"Health Care Organization"

includes any services or programs offered by the entities as defined in *The Provincial Health Authority Act.*

VIII REFERENCES

The *Saskatchewan Health Critical Incident Reporting Guideline, 2004* is adapted from:

The National Quality Forum. *Serious Reportable Events in Healthcare: A Consensus Report*. National Forum for Health Care Quality Measurement and Reporting, 2002.[4]

[2] Definition adapted from Baker, G.R., Norton, P.G., et al. *The Canadian Adverse Events Study: the incidence of adverse events among hospital patients in Canada*. CMAJ 2004; 170:1678-1686.

[3] Definition adapted from Health Canada, Health Products and Food Branch, Therapeutic Products Directorate (www.hc-sc.gc.ca/hpfb-dgpsa/tpd-dpt/index_e.html).

[4] The National Quality Forum is a private, nonprofit, open membership organization created to develop and implement a U.S. strategy for healthcare quality measurement, and reporting.

SCHEDULE "9.1(o)"

SHA CRITICAL INCIDENT REPORTING POLICY

Saskatchewan Health Authority	**Policy Directive** Number: SHA-02-003 Title: Critical Incident Reporting
Authorization Chief Executive Officer	Source: Transition Team Cross Index: Date Approved: December 4, 2017 Date Revised: Date Effective: December 4, 2017 Date Reaffirmed: Scope: Saskatchewan Health Authority

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Saskatchewan Health Authority policy directives supersede all related regional health authority policies, practitioner staff rules and regulations, procedures, protocols, guidelines, standard work and/or work standards.

OVERVIEW

Saskatchewan Health Authority has an established system for reporting critical incidents (both actual and potential). It is legislated that critical incidents are reported by the Saskatchewan Health Authority and health service providers. It is an important strategy for enhancing the safety of patients, residents, clients, family and staff. Critical incident reporting provides an opportunity to identify and trend events, and to track recommended follow-on actions. The learning generated through this process provides us with opportunity to learn from past experiences so that system improvements can be made, to increase public transparency, to avoid future harm and to promote a culture of safety.

DEFINITIONS

Critical Incident means an incident that arises as a result of the provision of a health service provided by the Saskatchewan Health Authority or a health services provider[1]; means the incident is a serious adverse health event, including but not limited to, the actual or potential loss of life, limb or function related to the health service provided.[2]

Designated Saskatchewan Health Authority staff means staff identified in former regional health authority procedures.

[1] *The Provincial Health Authority Act*, s.8-2

[2] Saskatchewan Critical Incident Reporting Guideline, 2004

Health Services Provider means a health care organization (an affiliate or a prescribed person that receives funding from the Saskatchewan Health Authority to provide health services[3]) or a prescribed person[4] (as identified in *The Provincial Health Authority Administration Regulations*).

Comprehensive Analysis is used for complicated and complex incidents that resulted in catastrophic/major harm, or the significant risk thereof. Multiple sources of information are consulted, including interviews with those directly or indirectly involved in the incident as well as experts, supplemented by a literature review. A significant amount of time and resources (human and financial) can be invested to conduct the analysis.[5]

Concise Analysis is most commonly used for incidents or concerns that resulted in no or low harm to the patient. It may also focus on a new incident for which a comprehensive analysis was recently completed.[6] Generally the incident and analysis process are localized to the unit/program where care was delivered. The sources of information consulted are the available reports, supplemented with a small number of select interviews and a targeted review of other sources of information. The analysis is completed in a short interval of time by one or two individuals.[7]

Just Culture of Safety means a fair and supportive culture that encourages reporting of safety incidents and recognizes that individuals should not be held accountable for system failings over which they have no control. A just culture of safety means organizations have a duty and responsibility to patients and employees to balance the need for an open and honest reporting environment with a quality learning environment. The focus is on system and process design while not tolerating conscious disregard of clear risks to patients/clients/residents or gross misconduct (e.g. falsifying a record, performing professional duties while intoxicated).

Patient means all individuals including clients, residents and members of the public who receive or have requested health care or services from Saskatchewan Health Authority and its health care providers.

Reporting means to the obligation of all health service providers to notify the Saskatchewan Health Authority, and of the Saskatchewan Health Authority to notify the Ministry of Health of all critical incidents, and provide a written report to the Ministry of Health with respect to a critical incident and investigation.

Staff means employees, affiliate employees, health service provider employees, practitioner staff, contractors/contract individuals, vendors learners and volunteers.

Stop the Line means the process that empowers anyone that encounters a situation that may harm a patient, staff member or themselves to cease any activity that could cause further harm until safe to proceed – therefore the overall goal of 'stopping the line' is eliminating preventable harm and injuries. Everyone is empowered to *Stop the Line* without fear of blame when potential sources of harm or injury are discovered.

[3] *The Provincial Health Authority Act*, definitions

[4] *The Provincial Health Authority Act*, s.8-2(1)

[5] Canadian Incident Analysis Framework, CPSI (2012), p. 36

[6] Ibid
[7] Ibid, p. 47

1. PURPOSE

The purpose of this policy directive is to establish the requirements regarding critical incident reporting.

2. PRINCIPLES

2.1 *The Provincial Health Authority Act, The Critical Incident Regulations* and the Critical Incident Reporting Guidelines establish the framework for reporting critical incidents by the Saskatchewan Health Authority and health service providers.

2.2 Reporting and investigation of critical incidents are:

2.2.1 A joint responsibility of Saskatchewan Health Authority, health service providers and the respective healthcare team.

2.2.2 Supportive of a just culture of safety and learning.

2.2.3 Essential to system and process change to prevent similar incidents in the future.

2.2.4 To promote multidisciplinary and patient/family involvement in recommending solutions.

2.2.5 To learn from individual incidents to identify system improvements that benefit all.

3. POLICY DIRECTIVE

3.1 All critical incidents must be reported through the respective safety reporting process.

3.1.1 Health service providers must report all critical incidents Saskatchewan Health Authority to designated Saskatchewan Health Authority staff within three (3) business days or as soon as possible thereafter.[8]

3.2 Determination of a reportable critical incident to the Saskatchewan Ministry of Health will be made by designated Saskatchewan Health Authority staff.

3.3 All critical incidents must be reported to the Saskatchewan Ministry of Health within three (3) business days after the day on which[9]:

3.3.1 The critical incident occurs; or

3.3.2 The designated Saskatchewan Health Authority staff becomes aware of the critical incident.

3.4 All critical incidents must be documented and investigated.

3.5 All critical incidents require a written de-identified report to be submitted by designated Saskatchewan Health Authority staff to the Ministry of Health within 60 days.

3.5.1 If the time frame cannot be met, designated Saskatchewan Health Authority staff must advise the Ministry of Health of the delay including reasons for the

[8] *The Critical Incident Regulations,* 2016 s. 6 (1) and (4)
[9] *The Critical Incident Regulations,* 2016 s. 4(4)

delay, and the anticipated date of completion which shall not be later than 180 days after the day on which the designated Saskatchewan Health Authority staff becomes aware of the critical incident.[10]

3.6 All critical incidents will be disclosed to the patient, family, or substitute healthcare decision maker in accordance with Saskatchewan Health Authority Directive: *Disclosure of Patient Safety Incidents*.

4. ROLES AND RESPONSIBILITIES

4.1 Staff

4.1.1 All staff have a responsibility to Stop the Line and to escalate incidents according to the S.A.F.E.R. matrix (Stopping, Assessing, Fixing, Escalating, and Reporting).

4.1.2 Ensure immediate safety of the patient.

4.1.3 Report the critical incident using the respective safety reporting process.

4.2 Health Service Providers

4.2.1 Immediately notify designated Saskatchewan Health Authority staff of a critical incident, providing detailed identifying information.

4.2.2 In collaboration with designated Saskatchewan Health Authority staff, conduct an investigation and analysis of critical incidents that occur and prepare a detailed report.

5. POLICY DIRECTIVE MANAGEMENT

The management of this policy directive including education and implementation is the responsibility of designated Saskatchewan Health Authority staff. Monitoring is the responsibility of the Manager. Amendment is the responsibility of the Vice President, Quality, Safety and Strategy.

6. NON-COMPLIANCE/BREACH

Non-compliance with this directive may result in disciplinary action up to and including termination of employment and/or privileges.

7. REFERENCES

Saskatchewan Critical Incident Regulations, 2016
Saskatchewan Critical Incident Reporting Guideline, 2004
The Provincial Health Authority Act, Saskatchewan

8. SUPPORTING DOCUMENTS

Former regional health authority procedures.

[10] *The Critical Incident Regulations,* 2016 s. 5(6)

9. This policy directive replaces or partially replaces the following regional health authority policies, including but not limited to:

- Five Hills Health Region, Critical Incident Review Multidisciplinary Investigation, AM-80 Kelsey Trail Health -Region, Critical Incident Disclosure and Management, 30-01
- Mamawetan Churchill Health Region, Management of a Critical Incident, CS 013 Prince Albert -Parkland Health Region, Critical Incident Review, 10-10-35
- Prairie North Health Region, Critical Incident Review, 7101, 7101(P), 7101(A) and 7101(A) Regina Qu'Appelle Health Region, Occurrence Reporting, 1.4.2.04
- Saskatoon Health Region, Critical Incident Reporting, 7311-50-008
- Sun Country Health Region, Managing Critical Incidents, LP-02-30-05

SCHEDULE "10.2"

REPORTING OBLIGATIONS OF THE PCH

The PCH shall submit the following reports to SHA on the dates specified below.

	REPORT	**DUE DATE**
1.	Acute Care Transfer Report	15th of the following month
2.	7 Quality Indicators- Improvement Plans	Quarterly
3.	vacant bed days (Occupancy report)	15th of the following month
4.	Chart audits	Annually
5.	Resident/Family experience survey	annually (beginning 6 months after start of pilot)

–

ACUTE CARE TRANSFER REPORT

Long Term Care Facility: _____ Unit/Floor: _____ Month/Year Reported: _____

Resident Name LAST	FIRST	Resident's Personal Health #	Care Category	Hospital	Reason for Transfer	Type of contact	Transfer date M/D/Y	Return date M/D/Y/	Return Diagnosis	Admitted to hospital Y/N	Date of Death M/D/Y

Care Category:
(1) HASU
(2) Level 2
(3) Level 3
(4) Level 4
(5) Transition Unit
(6) Dementia Unit
(7) ABI Unit
(8) Convalescent Care
(9) Palliative Care
(10) Respite Care
(11) Adult Day Support Program
(12) Assisted Living

Hospital:
(1) Pasqua
(2) RGH
(3) SHCC
(4) BUH
(5) IHUH
(6) BICC
(7) SHOC
(8) ANHH
(9) GHC
(10) Other (explain)

Type of Contact:
(1) On-site visit
(2) Telephone order
(3) No contact prior to transfer
(4) Pre-booked transfer

Forward completed forms to:
Facility Based Continuing Care, RQHR
Fax: (306) 766-5151

L:\Word\Forms\Acute-Care-Transfers\2014_Acute-Care-Transfer-Report-Form_Oct-10

Putting Patients First
Transforming Health Care through Lean

Quality Indicator Improvement Plan 2019-20

Quality Indicator requiring an Improvement Plan:

target value for 2019-20 in brackets in red

__ **Residents in Daily Physical Restraints** ***(8%)***
__ **Potentially Inappropriate Antipsychotic Use without a Diagnosis** ***(21%)***
__ **Residents Who fell in the last 30 days** ***(10.5%)***

Other QIs being monitored: Pressure Ulcers- new and worsened (2%), Pain, Pain worsened (7%), Bladder Continence Worsened (15%)

Reporting Period	Date Submitted
Quarter 1 (April 1- June 30)	
Quarter 2 (July 1- Sept 30)	
Quarter 3 (Oct 1- Dec 31)	
Quarter 4 (Jan 1- Mar 31)	

Facility Name:	
Facility Contact:	
Phone Number:	

Current Problem / Reason for Action

The home did not meet the Target Value for this Quality Indicator

Reporting Period 2019-20	Q1	Q2	Q3	Q4
Target Value(set by the Ministry)				
Provincial average				
Regional average				
Facility average				
# of residents triggering this QI				
Number of assessments completed in each quarter. (can be found on information sent by MoH)				

Root Cause Analysis (5 Whys?)

Putting Patients First
Transforming Health Care through Lean

Goals

Goal	Lead	Target Date	Completion Date	Outcome (Barriers if not completed, change in goal and reasons why)

Implementation Plan

Action/ Implementation Step	Target Date/Audit Date	Lead	Date Completed	Outcome/next steps if not completed (results of audit)

SCHEDULE "13"

SHA PRIVACY AND CONFIDENTIALITY POLICY

Saskatchewan Health Authority	**Policy Directive** Number: SHA-07-003 Title: Privacy and Confidentiality
Authorization Chief Executive Officer	Source: Transition Team Cross Index: Date Approved: December 4, 2017 Date Revised: Date Effective: December 4, 2017 Date Reaffirmed: Scope: Saskatchewan Health Authority

Any PRINTED version of this document is only accurate up to the date of printing. Saskatchewan Health Authority cannot guarantee the currency or accuracy of any printed directive or policy. Always refer to the Saskatchewan Health Authority Intranet - Policies section for the most current versions of documents in effect. Saskatchewan Health Authority accepts no responsibility for use of this material by any person or organization not associated with Saskatchewan Health Authority. No part of this document may be reproduced in any form for publication without permission of Saskatchewan Health Authority.

Saskatchewan Health Authority policy directives supersede all related regional health authority policies, practitioner staff rules and regulations, procedures, protocols, guidelines, standard work and/or work standards.

DEFINITIONS

Confidential Information means information that has been disclosed in a relationship of trust and with the expectation that it will not be divulged to others in ways that are inconsistent with the understanding of the original disclosure without permission. Confidential information includes all information, documents, data and software (including passwords), personal information and personal health information.

Freedom of Information and Protection of Privacy Act **(FOIP)** means the Act respecting a right of access to documents of public bodies and a right of privacy with respect to personal information held by public bodies (Alberta).

Health Information Act **(HIA)** means the Act respecting the collection, use and disclosure of personal health information, access to personal health information and the privacy of individuals with respect to personal health information (Alberta).

Personal Health Information (PHI) means, with respect to an identifiable individual, whether living or deceased[1]:

- Information with respect to the physical and mental health of the individual;

- Information with respect to any health service provided to the individual;

[1] HIPA s.2(m)

Information with respect to the donation by the individual of any body part or any bodily substance of the individual or information derived from the testing or examination of a body part or bodily substance of the individual;

- Information collected:
    - In the course of providing health services to the individual; or
    - Incidentally to the provision of health services to the individual;
- Registration information (e.g. demographic information);

Personal Information (PI) means personal information about an identifiable individual that is recorded in any form and includes[2] :

- Information that relates to the race, creed, religion, colour, sex, sexual orientation, family status or marital status, disability, age, nationality, ancestry or place of origin of the individual;
- Information that relates to the education or the criminal or employment history of the individual or information relating to financial transactions in which the individual has been involved;
- Any identifying number, symbol or other particular assigned to the individual;
- The home or business address, home or business telephone number, fingerprints or blood type of the individual;
- The personal opinions or views of the individual except where they are about another individual;
- Correspondence sent to a local authority by the individual that is implicitly or explicitly of a private or confidential nature, and replies to the correspondence that would reveal the content of the original correspondence, except where the correspondence contains the views or opinions of the individual with respect to another individual;
- The views or opinions of another individual with respect to the individual;
- Information that was obtained on a tax return or gathered for the purpose of collecting tax;
- Information that describes an individual's finances, assets, liabilities, net worth, bank balance, financial history or activities or credit worthiness; or
- The name of the individual where:
    - It appears with other personal information that relates to the individual; or
    - The disclosure of the name itself would reveal personal information about the individual.

Staff means employees, practitioner staff, contractors/contract individuals, vendors, learners and volunteers. This policy directive also applies to Board members.

The Health Information Protection Act **(HIPA)** means the Act respecting the collection, use, and disclosure of personal health information, access to personal health information and the privacy of individuals with respect to personal health information (Saskatchewan).

The Local Authority Freedom of Information and Protection of Privacy Act **(LAFOIP)** means the Act respecting a right of access to documents of local authorities and a right of privacy with respect to personal information held by local authorities (Saskatchewan).

~~[2] LAFOIP s. 23-1~~

1. PURPOSE

The purpose of this policy directive is to outline responsibilities to ensure confidential information is secure during collection, use, disclosure, storage and destruction in accordance with the provisions of HIPA, LAFOIP, other applicable privacy legislation including Federal or other jurisdictional legislation as appropriate, and Saskatchewan Health Authority policies.

2. PRINCIPLES

Respecting the rights of the individual, Saskatchewan Health Authority shall ensure that all confidential information in the custody or control of the Saskatchewan Health Authority is guided by the following privacy principles.

2.1 Accountability

Saskatchewan Health Authority is responsible for confidential information in its custody and control and shall have a designated individual or individuals who are accountable for Saskatchewan Health Authority's compliance with the guiding principles.

Saskatchewan Health Authority will:

- be collaborative to ensure appropriate agreements are in place to facilitate the sharing of data, as required by legislation;
- ensure that policies and procedures are in place to support information management responsibilities, as required by legislation;
- conduct privacy impact assessments, with a focus on proactive disclosure of the same;
- ensure that a privacy and breach management strategy is in place to ensure all access, views, collection, use, disclosure, copying, modification, retention or disposal measures are in accordance with legislative requirements; and
- ensure that comprehensive privacy training and awareness program is in place. All staff will be required to affirm that they understand and commit to meeting their privacy obligations under this policy.

2.2 Identifying Purposes

Saskatchewan Health Authority shall identify the purpose for which PHI and PI is collected, at or before the time the information is collected.

2.3 Consent

Saskatchewan Health Authority will obtain an individual's consent before the collection, use or disclosure of PHI or PI. Such consent may be express, implied, or deemed where permitted by law. There are limited circumstances where Saskatchewan Health Authority may collect, use or disclose PHI or PI without the consent of the individual. Where possible and practical, Saskatchewan Health Authority will accommodate patient/client/resident requests to restrict access to their PHI and PI.

2.4 Limiting Collection

Saskatchewan Health Authority will collect only the PHI and PI that is necessary for the purposes identified by Saskatchewan Health Authority. PI and PHI shall be collected by fair means, and in compliance with applicable legislative requirements.

2.5 Limiting Use, Disclosure and Retention

PHI and PI will not be used or disclosed for purposes other than for the purpose it was collected by Saskatchewan Health Authority, except with the consent of the individual or as permitted by law. Access to and viewing of confidential information will be limited to a need-to-know basis for staff based upon the requirements of their job duties. Confidential information will be retained only as long as necessary to meet the original purpose or as permitted by Saskatchewan Health Authority policy, regulations or as otherwise required by law. Confidential information will be destroyed or obliterated in a manner that protects the information after its retention period has been met.

2.6 Accuracy

Saskatchewan Health Authority will take reasonable steps to ensure that information is accurate, complete, and up to date. An individual who believes there is a factual error or omission in his/her PHI or PI may make a request to Saskatchewan Health Authority to correct the information. Where the information is in systems not under the authority of Saskatchewan Health Authority, Saskatchewan Health Authority will refer the individual to the proper trustee. Professional opinions and observations are not eligible for amendment.

2.7 Safeguards

Saskatchewan Health Authority will adopt technical, physical and administrative safeguards to protect confidential information that are appropriate to the sensitivity of such information. Saskatchewan Health Authority will monitor and audit the electronic usage of its systems whenever possible. At any time an individual may request an audit be performed and be given the results of the audit including the names of the users who used the medical record. Information shared for secondary purposes should be de-identified whenever possible. Visual and acoustical privacy should be maintained within Saskatchewan Health Authority work environments whenever possible.

2.8 Openness

Saskatchewan Health Authority will be open about its policy and practices with respect to the management of confidential information through the use of brochures and posted signs as well as information provided on the Saskatchewan Health Authority public website. Privacy Officers are available during normal business hours to address concerns and answer questions from staff and the public regarding the policies, processes and Work Standards around confidential information. In the event of a privacy breach, affected individuals will be informed expeditiously if it is deemed to be in their best interest.

2.9 Individual Access

Upon request, an individual shall be informed of the existence, use and disclosure of his/her PHI and/or PI and shall be given access to that information, unless there is a legal reason to withhold the information. An individual shall be able to challenge the accuracy and completeness of factual information and have it amended as appropriate. Professional opinions and observations are not eligible for amendment.

2.10 Challenging Compliance/Privacy Queries

An individual shall be able to address concerns related to compliance with any of the above principles. Saskatchewan Health Authority will have procedures in place to receive and respond to challenges and inquiries regarding its privacy policies and practices for the handling of PHI and PI.

3. POLICY DIRECTIVE

3.1 All staff who work for and/or provide services on behalf of the Saskatchewan Health Authority are responsible for protecting the privacy and confidentiality of confidential information that is collected, used or accessed through their association with Saskatchewan Health Authority in accordance with the principles.

3.2 All staff who work for and/or provide services in Saskatchewan Health Authority facilities located on the Alberta side of the City of Lloydminster are responsible for protecting the privacy and confidentiality of confidential information in accordance with the equivalent Alberta legislation; HIA and FOIP.

4. ROLES AND RESPONSIBILITIES

4.1 Staff

4.1.1 Be familiar with and abide by this policy directive.

4.1.2 Attend privacy training as directed.

4.1.3 Sign the Saskatchewan Health Authority Confidentiality Agreement (see Appendix A) upon commencement of employment/relationship with Saskatchewan Health Authority.

4.1.4 In a timely manner, report all breaches of this policy directive to management or the Privacy Office (or designate).

4.1.5 Provide adequate safeguards to all confidential information.

4.1.6 Maintain the confidentiality of all confidential information, whether the information is used or viewed through normal duties or inadvertently during the course of duties.

4.2 Privacy Office (or designate)

4.2.1 Provide advice and training to staff on matters relating to privacy and confidentiality.

4.2.2 Respond, review, and make recommendations relating to incidents of non-compliance with this policy directive.
4.2.3 Review, manage and respond to Access to Information requests.
4.2.4 Coordinate the auditing of clinical applications for compliance with this policy directive.

5. POLICY DIRECTIVE MANAGEMENT

The management of this policy directive including education, implementation, monitoring, and amendment is the responsibility of the Privacy Office/Officers or designate. Amendment is the responsibility of the Vice President, Infrastructure, Information and Support.

6. NON-COMPLIANCE/BREACH

Non-compliance with this policy directive may result in disciplinary action up to and including termination of employment, privileges and/ or contract relationship.

A privacy breach may be reported to Saskatchewan's Information and Privacy Commissioner.

A privacy breach may be reported to the appropriate professional regulatory body, where applicable.

Non-compliance with this policy directive or related procedure may constitute an offence and result in related penalties under applicable legislation, *The Health Information Protection Act* for example.

7. REFERENCES

Freedom of Information and Protection of Privacy Act (FOIP), Alberta
Health Information Act (HIA), Alberta
Schedule 1 Principles Set Out in the National Standard of Canada Entitled Model Code for the Protection of Personal Information (CAN/CSA-Q830-96)
The Health Information Protection Act (HIPA), Saskatchewan
The Local Authority Freedom of Information and Protection of Privacy Act (LAFOIP), Saskatchewan
The Provincial Health Authority Act (PHA), Saskatchewan

8. SUPPORTING DOCUMENTS

Appendix A Confidentiality Agreement

9. This policy directive replaces or partially replaces a number of former regional health authority Privacy and Confidentiality and Information Technology policies. A full assessment will take place post approval.

Appendix A

Saskatchewan Health Authority Confidentiality Agreement

As an individual providing services (whether as an employee, practitioner staff, volunteer, student or otherwise) to the Saskatchewan Health Authority, I understand that I may have access to confidential information in many formats including, without limitation, electronic, printed or spoken communication. **Confidential Information** may include, but is not limited to, information relating to:

- Patients, clients and residents (such as health records, diagnoses, conversations, registration information, patient financial information, etc.)
- Saskatchewan Health Authority staff (such as employment records, disciplinary actions, etc.)
- Saskatchewan Health Authority business information (such as financial and statistical records, strategic plans, internal reports, memos, contracts, peer review information, communications, etc.)
- Information about Saskatchewan Health Authority's business partners and service providers.

Confidential Information is protected by *The Health Information Protection Act* (HIPA) Saskatchewan, *The Local Authority Freedom of Information and Protection of Privacy Act* (LAFOIP) Saskatchewan, *The Health Information Act* (HIA) Alberta, *The Freedom of Information and Protection of Privacy Act* (FOIP) Alberta, and other applicable privacy legislation including Federal or other jurisdictional legislation as appropriate, as well as by Saskatchewan Health Authority policies.

1. I acknowledge and agree that my right to access, use and disclose confidential information is subject to the following conditions:
    a) I will only view, use or disclose confidential information which I have a legitimate need-to-know;
    b) I will keep all Confidential Information in the strictest of confidence;
    c) I will only view and use such information for the purpose(s) for which I am granted user rights, and will only disclose that information as permitted by HIPA, LAFOIP, other applicable privacy law, and/or Saskatchewan Health Authority policy;
    d) I will not access my own personal information or personal health information, unless I make an approved request as per Saskatchewan Health Authority policy;
    e) I will not look up any information on my spouse, family members, friends, acquaintances, co-workers etc. without a professional need-to-know. I will not look up birth dates, phone numbers and addresses for personal use;
    f) I understand that looking up patient, client and/or resident's personal health information out of curiosity / general interest is prohibited;
    g) I will not in any way divulge, copy, release, alter, revise, or destroy any Confidential Information except as authorized within the scope of my duties with Saskatchewan Health Authority and as permitted by law and Saskatchewan Health Authority policy; and
    h) I understand that it is my responsibility to ensure Confidential Information in my possession is maintained in a physically secure environment.

2. I will safeguard and will not disclose or share with any other person my access code(s) (password), user IDs, access cards, keys or any other authorization code or device that allows

me access to Confidential Information. I accept responsibility for all activities undertaken using my codes and devices:

a) I will lock computer screens when unattended and log off computer systems after use;
b) I will not log on to a system or access Confidential Information to allow another person to view that information or to use that system, unless authorized by legislation or internal policies;
c) I will report any suspicion or knowledge that my access code, user ID, access card, key or other authorization code or device, or any Confidential Information has been lost, misused or disclosed without Saskatchewan Health Authority authorization;
d) If I download or transfer computer files containing Confidential Information to any non-Saskatchewan Health Authority authorized computer, data storage device, portable device, mobile device, or other device capable of storing digitized data it shall be done in compliance with HIPA, LAFOIP, any other privacy legislation and Saskatchewan Health Authority policies with respect to the treatment of the Confidential Information;
e) I will only print documents containing Confidential Information in a physically secure environment, will not allow other people access to printed Confidential Information, and will store all printed Confidential Information in a physically secure environment;
f) If I no longer need Confidential Information, I will securely dispose of or destroy the Confidential Information as per Saskatchewan Health Authority policy; and
g) I agree to abide by all relevant Acceptable Use Policies.

3. I acknowledge my obligation to report to my manager or the Saskatchewan Health Authority Privacy Office or designate any practice by another person that violates these obligations or puts the Saskatchewan Health Authority, its personnel, or its patients, clients and residents at risk of improper access, use or disclosure of Confidential Information.

4. I understand that I may be given access to electronic health care systems or repositories by Saskatchewan Health Authority strictly for authorized work purposes. Additional privacy training, as part of this access, may be required as part of my access permissions. All accesses to these systems under the Saskatchewan Health Authority's authority, that is not directly related to an authorized role-based work requirement or task, is strictly prohibited and a contravention of Saskatchewan Health Authority policy.

5. I understand that I must complete all mandatory privacy training and confidentiality requirements as determined by Saskatchewan Health Authority on an ongoing basis. This may include, but not be limited to, annually revisiting the confidentiality agreement and privacy refresher training.

6. I understand that my use of Confidential Information is subject to monitoring and periodic auditing by the Saskatchewan Health Authority.

7. I agree that I have no right or ownership interest in any Confidential Information referred to in this Agreement.

8. I agree to review and comply with all applicable legislation and Saskatchewan Health Authority policies respecting privacy, confidentiality and security of which I am specifically advised and provided a copy of or given access to by Saskatchewan Health Authority.

9. I understand that my name may be released by the Saskatchewan Health Authority as part of full disclosure in a proven case of breach of confidentiality.

10. I understand that a failure to comply with this Agreement may result in action being taken against me which may include but is not limited to the following:
    a) Disciplinary action by the Saskatchewan Health Authority which may result in the suspension or revocation of my appointment and privileges, or the termination of my employment;
    b) A legal action being brought against me by Saskatchewan Health Authority or the patient, client or resident affected by the breach of Confidential Information;
    c) A complaint or report about me being made to my professional licensing body by the Saskatchewan Health Authority;
    d) A complaint being made to the Privacy Commissioner by the Saskatchewan Health Authority; and/or
    e) A complaint to the Ministry of Justice by the Saskatchewan Health Authority.

11. I understand that my obligations under this Agreement will survive beyond the term of my service and/or relationship with the Saskatchewan Health Authority.

Name _____ **Date** _____

Signature _____ **Department** _____

Witness _____ **Date** _____

SCHEDULE “14.1”

COMMUNITY BED CONCERN HANDLING PROCESS MAP

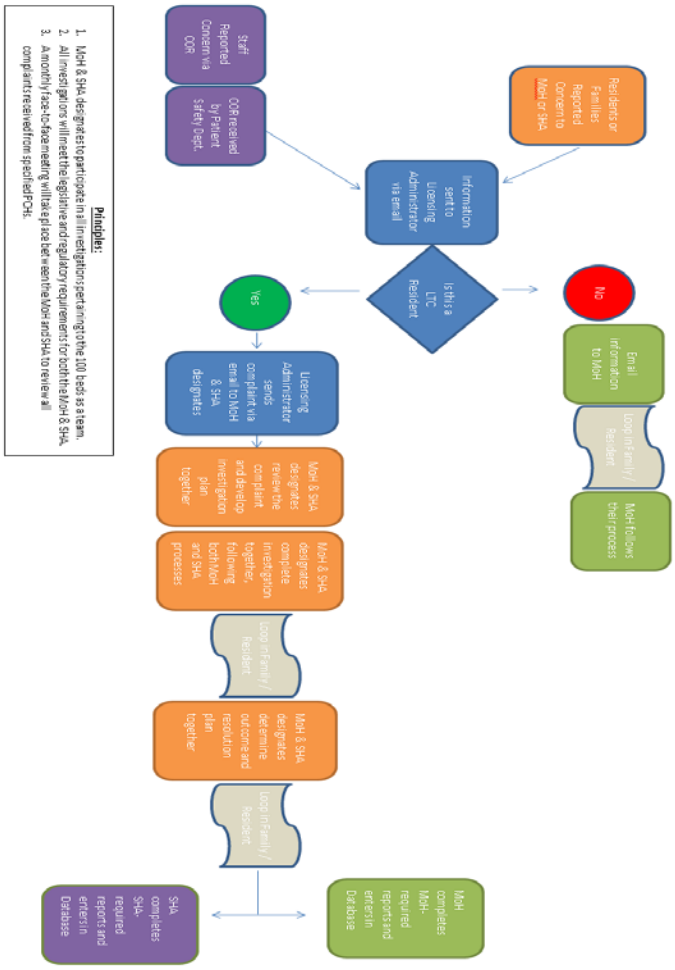

Exhibit 4

100 Community Long-Term Care Beds Opening In Regina Area

Released on February 4, 2020

One hundred long-term care spaces will soon be made available through a partnership between the Saskatchewan Health Authority (SHA) and two personal care homes.

Following a Request for Proposals (RFP) in early 2019 and a rigorous evaluation process, the SHA selected Emmanuel Villa Personal Care Home in Emerald Park and Brightwater Senior Living in Regina as the successful partners to open 100 new community long-term care spaces. They will be offered to residents of Regina Pioneer Village whose needs can be met in the facilities, as well as to those currently approved for a long-term care bed in the Regina area.

“Opening these 100 new community beds is an innovative way to meet the immediate need for long-term care beds in Regina area,” Executive Director of the Community Care Branch of the Ministry of Health Brad Havervold said. “This community partnership will help ensure people continue to receive the level of care they need while staying close to home.”

The new long-term care beds will improve long-term care capacity in the Regina area and help address infrastructure challenges at Regina Pioneer Village. This continues the phased moves that began last spring when some residents of Regina Pioneer Village relocated to Wascana Rehabilitation Centre.

There will be processes in place for residents to express their interest in these new spaces and be assessed to determine if their care needs can be met in this innovative environment.

“Each personal care home has an agreement with the SHA that clearly defines quality of care expectations for the home,” Director of Continuing Care at the SHA Lorri Carlson said. “Our primary concern is addressing the long-term care capacity issues in Regina, while maintaining a high standard of care for residents. We have employees dedicated to ensuring homes follow the agreement and to address any concerns or questions that may arise during the life of the project.”

“Having an opportunity to help address the need for more long-term care spaces and be a part of this innovative partnership with the health authority is extremely important to us,” Chief Executive Officer of

Emmanuel Villa Personal Care Home Adebunmi Onasanya said. “Just as important is giving local residents another choice for safe, high quality care that’s close to their home, their family and loved ones.”

The community beds will be in place for a minimum of two years with potential for extension, while planning continues for the future of Regina Pioneer Village.

-30-

For more information, contact:

Colleen Book Ministry of Health Regina Phone: 306-787-4083 Email: Colleen.book@health.gov.sk.ca	Lisa Thomson Saskatchewan Health Authority Regina Phone: 306-539-4617 Email: lisa.thomson@saskhealthauthority.ca

We need your feedback to improve saskatchewan.ca. Help us improve

Exhibit 5

(1) Everett Hindley on X: "More info announced this morning on the addition of 600 long-term care beds in Regina. https://t.co/uOLUKlxkuP" / X

x.com/everetthindley/status/1420418393623220227

To view keyboard shortcuts, press question mark

View keyboard shortcuts

Post

Conversation

Everett Hindley

@everetthindley

More info announced this morning on the addition of 600 long-term care beds in Regina. https://saskatchewan.ca/government/news-and-media/2021/july/28/saskatchewan-invests-in-new-long-term-care-beds-in-regina…
Quote

Scott Moe

@PremierScottMoe

.

Jul 28, 2021

Today we announced the addition of 600 long-term care beds for Regina. These beds will include 350 standard long-term care beds along with 250 specialized beds to support the needs of residents with dementia, mental health needs and complex behavioural needs.

10:18 AM · Jul 28, 2021

(1) Scott Moe on X: "Today we announced the addition of 600 long-term care beds for Regina. These beds will include 350 standard long-term care beds along with 250 specialized beds to support the needs of residents with dementia, mental health needs and complex behavioural needs. https://t.co/6kLn8coA6a" / X

x.com/PremierScottMoe/status/1420413953725718529

To view keyboard shortcuts, press question mark

View keyboard shortcuts

Post

Conversation

Scott Moe

@PremierScottMoe

Today we announced the addition of 600 long-term care beds for Regina. These beds will include 350 standard long-term care beds along with 250 specialized beds to support the needs of residents with dementia, mental health needs and complex behavioural needs.

10:00 AM · Jul 28, 2021

You can learn more by visiting: https://saskatchewan.ca/government/news-and-media/2021/july/28/saskatchewan-invests-in-new-long-term-care-beds-in-regina…

Exhibit 6

From: "Sinnett, Debbie SHA" <Debbie.Sinnett@saskhealthauthority.ca>
Date: December 30, 2021 at 10:49:02 AM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>
Cc: "Carlson, Lorri SHA" <Lorri.Carlson@saskhealthauthority.ca>
Subject: RE: Request to extend Accountability Agreement

Thank you Bunmi,

Lorri will contact you regarding next steps and additional information requirements.

We look forward to working with you in the New Year!

Debbie

Debbie Sinnett, Executive Director
Continuing Care, Regina, IUH
Wascana Rehabilitation Centre
M406 – 2180 23rd Avenue Regina, Sask, S4S 0As
Fax: 306-766-5151 Office: 306-766-5843 Work Cell: 306-551-7826

The Saskatchewan Health Authority works in the spirit of truth and reconciliation, acknowledging Saskatchewan as the traditional territory of First Nations and Metis People.

This email message may contain confidential and/or privileged information. It is intended for the addressee(s) only. Any unauthorized disclosure is strictly prohibited. If you are not a named addressee you should not disseminate, distribute or copy this email. Please notify the sender immediately if you have received this email by mistake and delete this email from your system.

From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Tuesday, December 28, 2021 4:03 PM
To: Sinnett, Debbie SHA <Debbie.Sinnett@saskhealthauthority.ca>
Cc: Carlson, Lorri SHA <Lorri.Carlson@saskhealthauthority.ca>; Emmanuel Villa Onasanya <adebunmionasanya@gmail.com>
Subject: Request to extend Accountability Agreement

Greetings Debbie,

Merry Christmas! It is hard to believe that another year has gone by, and we are already gearing up for 2022. I recognize how busy you are but hope that you were able to experience some joy and peace of the Christmas season with your family and friends.

I want to sincerely thank you for the opportunity to work with SHA over the last two years. Despite the challenges, I have appreciated the partnership and willingness of SHA to help Emmanuel Villa succeed. As I reflect, I also see how Emmanuel Villa has grown in many areas of our business.

In discussions with Lorri and her continuing care team we realize there are significant benefits to having a licensed nurse in the building 24 hours per day, 365 days per year to further enhance safe, competent care for our residents. In the new year, it is our intention to move forward with adding a night nurse at Emmanuel Villa. We also anticipate enhancing the annual continuing education program at Emmanuel Villa by working more closely with SHA Long Term Care Clinical Nurse Education. In 2022, we foresee nursing students completing clinical learning experiences at Emmanuel Villa which will further serve to build a positive culture and promote quality care. We look forward to the new Executive Director further enhancing the working relationship with SHA.

In addition we wanted to follow up with our prior inquiry and the progress of Emmanuel Villa obtaining access to the SHA Intranet.

Please find attached to this email the letter regarding our intention to extend the Accountability Agreement.

I look forward to hearing from you.

Kind Regards

Bunmi Onasanya
Chief Executive Officer
Emmanuel Villa
77 Aspen Village Drive
Emerald Park
Saskatchewan , S4L 0E4
Office # 306-559-4663
Fax # 306-559-4662
Cell # 306-581-9960

EMMANUEL VILLA
You'll be proud to call it home.

December 28, 2021

Debbie Sinnett
Executive Director
Continuing Care, Regina, IUH
Saskatchewan Health Authority
Wascana Rehabilitation Centre
Regina, SK.
S4S 0A5

Hello Debbie,

Re: Extension of Accountability Agreement

The purpose of this letter is to provide written confirmation that it is the intention of Goshen Professional Care Inc. to extend the SHA Accountability Agreement for another year covering the period from January 29, 2022, to January 28, 2023, as per section 6.2 of the Accountability Agreement.

We respectfully ask for amendments to the Accountability Agreement, including:

- adjusting the monthly rate to reflect the anticipated increased costs associated with changing the staffing model to include a licenced nurse to be on site for 24 hours of every day, 365 days per year.
- adjusting to account for the rise in variable and fixed costs since the start date of the original Agreement, and the rise in general inflation.
- adding an empty room charge for the SHA designated beds that are not utilized after three days of being empty.

We look forward to discussing the foregoing with you. Thank you!

Kind Regards,

Bunmi Onasanya

CEO
Emmanuel Villa

77 Aspen Village Drive, Emerald Park, SK S4L 0E4 |Office: 306-559-HOME (4663) | Fax: 306-559-4662 |office@emmanuelvilla.ca

Goshen Professional Care Inc.
(operating as Emmanuel Villa Care Home)
Five Year Proposal to Saskatchewan Health Authority
February 07, 2022

An Accountability Agreement was signed in 2020 by the Saskatchewan Health Authority and Goshen Professional Care Inc.

The Accountability Agreement had an effective date of January 29, 2020 and was for a two year term.

It was a pilot project involving the Saskatchewan Health Authority and Goshen Professional Care Inc.

The Accountability Agreement defined the terms, conditions and responsibilities required for the Saskatchewan Health Authority and Goshen Professional Care Inc. to work together and ensure the highest quality of care for Residents transferred from Saskatchewan Health Authority facilities to Goshen Professional Care Inc.

This is a proposal to renew the Accountability Agreement between the Saskatchewan Health Authority and Goshen Professional Care Inc.

Matters that Goshen Professional Care Inc. would like to be revise in the extended version of the Accountability Agreement are summarized below.

RENEWAL TERM

Goshen Professional Care Inc. is requesting that the Accountability Agreement be renewed for a five (5) year term to create long term stability and certainty for the Residents, Resident Supporters, Saskatchewan Health Authority and Goshen Professional Care Inc.

RESERVED BEDS

Goshen Professional Care Inc. is requesting that the number of Reserved Beds under Clause 9.1 (c) of the extended Accountability Agreement be increased from forty (40) to eighty (80) for the duration of the renewal term.

Goshen Professional Care Inc.
(operating as Emmanuel Villa Care Home)
Five Year Proposal to Saskatchewan Health Authority
February 07, 2022

STAFFING

Goshen Professional Care Inc. is proposing the following staffing changes based on the change in the number of Reserved Beds noted above and its commitment to continually improving Resident care and satisfaction.

- Professional Nursing staff will be on the premises at all times.
- Professional Nursing staff will be increased for all three shifts.
- Care staff will be increased for all three shifts.
- Support staff will be increased for the day shift
- A Chief Executive Officer is now part of the staff complement.
- An Executive Director is now part of the staff complement.
- A Director of Care is now part of the staff complement.
- An Administration Assistant is now part of the staff complement.

The wording in Clause 9.1(f) will need to be revised to incorporate the above changes.

A revised staffing plan for Schedule 9.1(f) has been attached to this proposal.

RATE CHANGE

Goshen Professional Care Inc. has used the following factors in determining a new rate for Clause 7.1 of the extended Accountability Agreement.

- Increase in number of Reserved Beds.
- Increase in number of Goshen Professional Care Inc. staff.
- Increase in wages paid to Goshen Professional Care Inc. staff.
- Increase in benefits paid to Goshen Professional Care Inc. staff.
- Increase in food consumption based on number of Reserved Beds.
- Increase in supplies consumed based on number of Reserved Beds.
- Increase in utility costs based on the number of Reserved Beds.
- Increase in insurance costs based on changing market conditions.
- Increase in repairs and maintenance due to wear and tear on the facilities.
- Increase in many costs due to annual inflation.
- Increase in many costs due to supply change issues.

The new rate requested is eleven thousand five hundred dollars ($11,500.00 Canadian) per bed per month based on eighty Reserved Beds.

The daily rate requested is three hundred and eighty three dollars ($383.00 Canadian) per bed per day based on eighty Reserved Beds.

Goshen Professional Care Inc.
(operating as Emmanuel Villa Care Home)
Five Year Proposal to Saskatchewan Health Authority
February 07, 2022

FUTURE RATE CHANGES

Discussions between Saskatchewan Health Authority and Goshen Professional Care Inc. regarding any future rate changes will be done annually based on the anniversary date of the extended Accountability Agreement.

UNUSED RESERVED BED CHARGE

Goshen Professional Care Inc. will be incurring staffing costs based on the number of Reserved Beds under the extended Accountability Agreement. When empty beds are not filled in a timely manner Goshen Professional Care Inc. still incurs staffing and operating costs for those empty beds.

Goshen Professional Care Inc. is requesting that an Unused Reserved Bed Charge be paid under the terms of the extended Accountability Agreement.

The amount of the Unused Reserved Bed Charge will be three hundred and forty five dollars ($345.00 Canadian) per bed per day.

CAPITAL REQUIREMENTS

Goshen Professional Care Inc. is required to make changes to its laundry facilities based on recommendations from Infection Control.

This will require Goshen Professional Care Inc. to purchase four commercial washing machines and four commercial dryers.

It will also require Goshen Professional Care Inc. to make modifications to its building and infrastructure to accommodate the higher volume commercial machines.

The cost of this change has been estimated at one hundred and fifty thousand dollars ($150,000.00 Canadian) based on preliminary estimates obtained from equipment suppliers, plumbers and electricians.

Goshen Professional Care Inc. is requesting that this required change be funded as a capital item under the extended Accountability Agreement.

Goshen Professional Care Inc.
(operating as Emmanuel Villa Care Home)
Five Year Proposal to Saskatchewan Health Authority
Staffing Hours
February 07, 2022

staff position	fte (2,080) (hours)	total weekly hours	number of staff	hours per position	monday	tuesday	wednesday	thursday	friday	saturday	sunday
DAY SHIFT (07:00-15:00)											
licenced nurses	2.80	112.00	2.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aides	16.80	672.00	12.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
EVENING SHIFT (15:00-23:00)											
licenced nurses	2.80	112.00	2.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aides	16.80	672.00	12.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
NIGHT SHIFT (23:00-07:00)											
licenced nurses	2.80	112.00	2.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
care aides	11.20	448.00	8.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
totals for direct care staff	53.20	2,128.00	38.00	336.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00
SUPPORT STAFF											
director of care	1.00	40.00	1.00	40.00	8.00	8.00	8.00	8.00	8.00		
chefs	2.80	112.00	2.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
kitchen aides	2.80	112.00	2.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
housekeepers	5.60	224.00	4.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
caretakers	1.40	56.00	1.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
receptionists	1.40	56.00	1.00	56.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
recreation coordinators / aides	4.00	160.00	4.00	40.00	5.72	5.71	5.72	5.71	5.72	5.71	5.71
totals for support staff	19.00	760.00	15.00	360.00	53.72	53.71	53.72	53.71	53.72	45.71	45.71
MANAGEMENT AND ADMINISTRATION											
chief executive officer	1.00	-	1.00	-							
executive director	1.00	40.00	1.00	40.00	8.00	8.00	8.00	8.00	8.00		
general manager / administrator	1.00	40.00	1.00	40.00	8.00	8.00	8.00	8.00	8.00		
administration assistant	1.00	40.00	1.00	40.00	8.00	8.00	8.00	8.00	8.00		
totals for management and adminstration staff	4.00	120.00	4.00	120.00	24.00	24.00	24.00	24.00	24.00	-	-
totals for all staff	76.20	3,008.00	57.00	816.00	125.72	125.71	125.72	125.71	125.72	93.71	93.71

lcl

Exhibit 7

From: "Sinnett, Debbie SHA" <Debbie.Sinnett@saskhealthauthority.ca>
Date: December 8, 2021 at 4:18:07 PM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>, "Carlson, Lorri SHA" <Lorri.Carlson@saskhealthauthority.ca>
Subject: RE: ED

Hi Bunmi,

Thank you for the update and appreciate the addition of this role within the EV team.

Debbie

Debbie Sinnett, Executive Director
Continuing Care, Regina, IUH
Wascana Rehabilitation Centre
M406 - 2180 23rd Avenue Regina, Sask, S4S 0As
Fax: 306-766-5151 Office: 306-766-5843 Work Cell: 306-551-7826

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-----Original Message-----
From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Tuesday, December 7, 2021 8:45 AM
To: Carlson, Lorri SHA <Lorri.Carlson@saskhealthauthority.ca>; Sinnett, Debbie SHA <Debbie.Sinnett@saskhealthauthority.ca>
Subject: ED

Good morning Lorri!
I am happy to inform you that we have hired Greg Riehl as the executive director of EV and his start date is Tuesday December 21st, 2021.

Thank you for your participation and contribution at his interview and we thank you for your continuing support and guidance as he settles into this new position.

Kind regards
Bunmi

Sent from my iPhone

From: "Sinnett, Debbie SHA" <Debbie.Sinnett@saskhealthauthority.ca>
Date: January 7, 2022 at 7:13:20 AM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>, "Carlson, Lorri SHA" <Lorri.Carlson@saskhealthauthority.ca>, "Woodroffe Brown, Ngaire SHA" <ngaire.woodroffebrown@saskhealthauthority.ca>
Subject: RE: Night Nurse

Bunmi, that is great news, this will add significantly to the stability and consistency of clinical support for residents.

Thanks

Debbie

Debbie Sinnett, Executive Director
Continuing Care, Regina, IUH
Wascana Rehabilitation Centre
M406 - 2180 23rd Avenue Regina, Sask, S4S 0As
Fax: 306-766-5151 Office: 306-766-5843 Work Cell: 306-551-7826

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-----Original Message-----
From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Thursday, January 6, 2022 5:43 PM
To: Carlson, Lorri SHA <Lorri.Carlson@saskhealthauthority.ca>; Sinnett, Debbie SHA <Debbie.Sinnett@saskhealthauthority.ca>; Woodroffe Brown, Ngaire SHA

<Ngaire.WoodroffeBrown@saskhealthauthority.ca>
Subject: Night Nurse

Hi Lorri
I am happy to announce that we were able to recruit a night nurse today. She starts on Sunday Jan 9th.
We will start 8 hour night with her working 5 shifts a week. We will start the 12 hour night 7 days a week once we recruit the second nurse.

Thanks for all your support Lorri.

Kind regards
Bunmi.

Sent from my iPhone

Exhibit 8

Regina Long Term Care -- 8381

Synopsis

Regina Long Term Care

Additional Information

The attached Notice of Proposed Procurement is for the provision of Long Term Care (LTC) services and/or the provision of space to accommodate delivery of services by the Saskatchewan Health Authority (SHA) in Regina, Saskatchewan. The beds can be acquired from non-profit and for-profit healthcare sectors.

Other relevant documentation will be accessible on Sasktenders: https://sasktenders.ca

Questions and inquiries are to be addressed to: rfxquestions@gov.sk.ca

This notice of procurement does not bind the Government of Saskatchewan to form any commitments or obligations with proponent(s).

Competition Documents:

Amendment Documents:

Last Date Saved: Aug 05, 2022 08:00 AM CST
Open Date: Jun 03, 2022 12:00 PM CST
Close Date: Aug 05, 2022 08:00 AM CST

Contact

Rabiya Abdulkadir
rfxquestions@gov.sk.ca

Response Address

SaskBuilds and Procurement
rfxquestions@gov.sk.ca
Fax #:

Competition Information

Status: Closed
Competition #: 8381
Organization: SaskBuilds and Procurement
Competition Name: Regina Long Term Care
Competition Type: Notice of Proposed Procurement
Public Opening: No

The Competition detail was successfully retrieved. Sep 16, 2024 03:03 PM CST

Print Cancel

Exhibit 9

From: "Sinnett, Debbie SHA" <Debbie.Sinnett@saskhealthauthority.ca>
Date: June 16, 2022 at 12:34:46 PM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>, "Carlson, Lorri SHA" <Lorri.Carlson@saskhealthauthority.ca>
Subject: Confidential discussion

Hi,

Again, I want to acknowledge this has been a difficult day, not anticipated at this time and will require time for you to work through as we work through this finalized approach to Regina long term care needs.

I wanted to ensure clarity on the confidential nature of today's discussion and as we work through next steps, that we will work with the home to develop a communication plan inclusive of residents and families.

Until we have a formal approach and plan in place it is important to ensure confidentiality and reduce anxiety and stress where we do not yet have answers and are working through processes.

I do not have Leon's email address on my phone, would ask that you please share with him also.

Please reach out with any questions and as we prepare for next steps, we will ensure we get meetings set up to work through the is together.

Thanks

Debbie

Sent from my iPhone

Exhibit 10

Saskatchewan Health Authority

Debbie Sinnett
Executive Director, Continuing Care
Integrated Urban Health, Regina
#406-M - 2180 - 23rd Avenue
Regina, SK S4S 0A5
P: 306-766-5843 | F: 306-766-5151

June 30, 2022

Mrs. Bunmi Onasanya, CEO
Goshen Professional Care Inc.
c/o Emmanuel Villa
77 Aspen Drive
Emerald Park, Sk. S4L 0E4

Dear Mrs. (Bunmi) Onasanya,

Thank you for speaking with me on June 16, 2022 regarding the community based long term care initiative and decisions related to the field test. As discussed, there has been a Notice of Procurement issued for Regina for 375 regular long term care beds and the 100 field test beds will be integrated into that process. We have appreciated the services provided by Emmanuel Villa and the collaborative work over the last 2 ½ years.

Please consider this letter as notice, as per the Accountability Agreement – Article 6, sec. 6.3, that the field test will not be extended at Emmanuel Villa, with the confirmed direction as per the Notice of Procurement for long term care services. A notice period of 180 days is required per the agreement, to support the planned closure of the 40 beds with a program end date of December 31, 2022 or before, as mutually determined. The SHA will work collaboratively with your organization to develop a phased approach to discharges and service wind-down to ensure continuous, safe and appropriate care and services for impacted residents and to support a reasonable approach to operational transition for you and your staff, out of community based long term care services.

Lorri Carlson, Director of Continuing Care will be the SHA lead working your organization to support the transition. She will contact you the week of July 18/22 to arrange a meeting to begin the planning process. It will be important to work together on a communication plan, recognizing any operational or public communication will require supported messaging, noting the impacts on staff, residents and families as well as for the home and its other operations. Please contact me directly if communication planning is required immediately and I will work with you and the SHA communications team to support needs.

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NOTICE OF CONFIDENTIALITY: This information is for the recipient(s) listed and is considered confidential by law. If you are not the intended recipient, any use, disclosure, copying or communication of the contents is strictly prohibited.

In the interim, we will continue to support the community based long term care program and use available capacity to maintain services while a transition plan is developed. If you have any questions or wish to discuss further, please contact me per the phone information shared above or by email at Debbie.sinnett@saskhealthauthority.ca. Thank you again, for your participation in this field test and willingness to engage in assessment of new approaches to long term care services.

Sincerely,

Debbie Sinnett, RPN
Executive Director, Continuing Care Regina
Integrated Urban Health (IUH), SHA

Cc: Lorri Carlson, Director, Continuing Care Regina
Sharon Garratt, Vice President, IUH and Chief Nursing Officer
Rashaad Hansia, Physician Executive, IUH
Brad Havervold, Executive Director, Community Care Branch
Dawn Skalicky-Souliere, Director, Licensing, Personal Care Homes Branch, MOH

From: "Sinnett, Debbie SHA" <Debbie.Sinnett@saskhealthauthority.ca>
Date: June 30, 2022 at 12:55:56 PM CST
To: "Bunmi Onasanya (adebunmionasanya@gmail.com)" <adebunmionasanya@gmail.com>, Bunmi Onasanya <bonasanya@sasktel.net>
Cc: "Havervold, Brad HE0" <brad.havervold@health.gov.sk.ca>, "Garratt, Sharon SHA" <sharon.garratt@saskhealthauthority.ca>, "Hansia, Rashaad SHA" <rashaad.hansia@saskhealthauthority.ca>, "Skalicky-Souliere, Dawn HE0" <dawn.skalicky-souliere@health.gov.sk.ca>, "Carlson, Lorri SHA" <Lorri.Carlson@saskhealthauthority.ca>
Subject: Community Based Long Term Care - Field Test and next steps

Hi Bunmi,

Thank you for speaking with me this morning. I recognize this is a very difficult time and appreciate the efforts of you and your team over the last 2+ years as part of the CBLTC field test. We have had many learning together and recognize the hard work by everyone to ensure the care and safety or residents as we trialed this new type of service structure. As we discussed, the 100 bed field test will be integrated in to the 375 bed RFP that was referenced in the Notice of Procurement, that we provided a copy of for you. As such we will be providing notice per the attached letter, that we will be closing the 40 beds that are a part of the field test in the Emmanuel Villa home.

I will coordinate a meeting the week of July 18/22 to begin the next step discussions on the transition process. As discussed, this is a shared initiative between your organization, the SHA and the Ministry of Health and it will be critical to support collaborative communication planning for residents, families and your staff and leadership team as well as any broader communication. If required, I can meet as early as next week and will connect with SHA communications, who will also work with Ministry communications leads.

Again, thank you for taking the time to speak with me today,

Debbie

Debbie Sinnett, Executive Director
Continuing Care, Regina, IUH

Wascana Rehabilitation Centre
M406 – 2180 23rd Avenue Regina, Sask, S4S 0As
Fax: 306-766-5151 Office: 306-766-5843 Work Cell: 306-551-7826

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Exhibit 11

Request for Proposal Released for Long-Term Care Services in Regina

Released on June 30, 2022

The procurement process to provide standard long-term care (LTC) facility-based services in Regina begins today.

The Ministry of Health and the Saskatchewan Health Authority (SHA) have issued a Request for Proposal (RFP) to find proponents to provide up to 375 standard long-term care beds within the city.

"We are committed to providing the best possible services for long-term care residents in Regina, now and into the future," Mental Health and Addictions, Seniors and Rural and Remote Health Minister Everett Hindley said. "This work will help meet their needs in spaces that support their comfort and ensure safe and healthy environments for both residents and staff."

Standard LTC refers to facilities and services to support individuals who are no longer able to live independently in the community and require 24/7 personal and/or nursing care, and who meet the criteria for LTC placement as approved by the SHA.

Any proposal should include a description of how care will meet mandatory requirements under legislation and regulations, while maintaining a home-like environment for residents.

The RFP outlines details relating to criteria, process, timelines and other relevant information and can be found at www.SaskTenders.ca.

The submission deadline is September 30, 2022.

-30-

For more information, contact:

Health
Regina

Phone: 306-787-4083
Email: media@health.gov.sk.ca

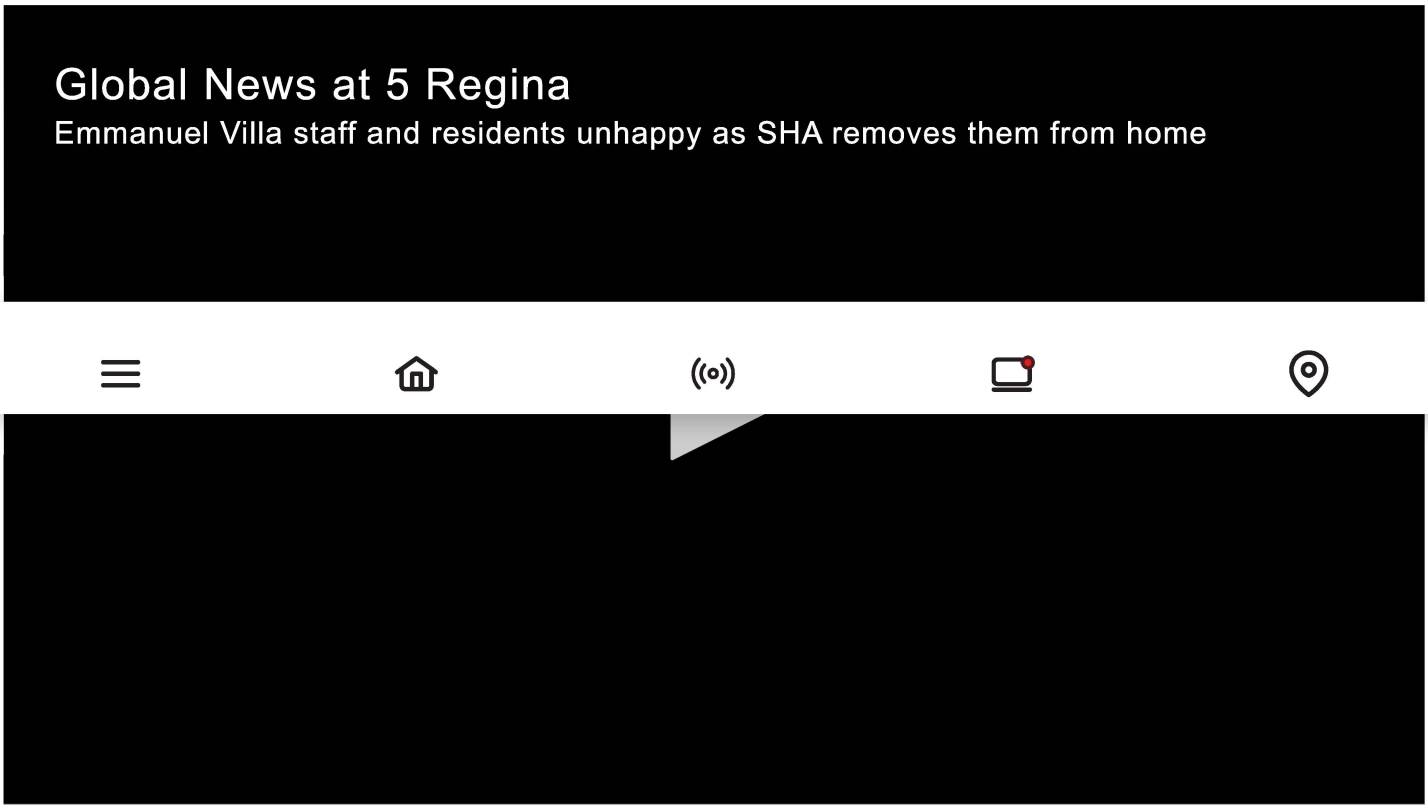
We need your feedback to improve saskatchewan.ca. Help us improve

Exhibit 12

HEALTH

Emmanuel Villa staff and residents unhappy as SHA removes them from home

By **Brooke Kruger** • **Global News**
Posted October 18, 2022 5:05 pm
4 min read



Despite the discontent expressed by Villa staff, residents and families, the SHA said they are focused on putting the needs of residents first – Oct 19, 2022

Emerald Park **Emmanuel Villa** residents and staff are sharing their sadness and confusion as the **Saskatchewan Health Authority** (SHA) begins moving residents out of their home.

In 2019, a shortage of long-term bed space and urgent need to move residents out of Pioneer Village led to the SHA partnership with private care homes including Emmanuel Villa. The pilot project began in February 2020.

Villa staff, residents and families say the reasoning for the rehoming of the seniors is unclear. As of Tuesday, 17 residents had already been removed from the facility.

Elizabeth Barth, 73, has been a resident of Emmanuel Villa since Jan. 29, 2021, and says she has has grown to love the staff and facility.

She's expressed confusion regarding the move. "But why, it's beautiful, what do they want to do with it? They said they could take me any day. Everything is kind of up in the air."

Barth was told that she will be moving by the end of the year and is frightened by the uncertainty of the SHA's plans.

Residents and their families say the care provided at the facility is not at fault for the move.

MORE ON HEALTH

- Why Quebec is backing away from controversial health-care language directive
- Costco crackdown: Membership scanners to be added at warehouse entrances
- Harris-Walz camo hat goes wildly viral, but does it signal bigger things?

Jack Sailor, son of a two-year resident at Emmanuel Villa, says his mother wants to stay. "We find Emmanuel Villa is an excellent home, they take very good care of my mother, she is happy there, she likes all the employees. We would really like to keep her where she is."

The latest health and medical news emailed to you every Sunday.

Sailor said that his mother's health has significantly improved since she was moved from her last place of residence to the Villa.

"We have had no explanation of the necessity of this move, and we have visited some of the alternative respective places and we are at a loss. We don't understand whose interests are being served here."

Sailor said they have been threatened with punitive sanctions if his mother refuses to move.

"If we don't accept Sask. Health's terms or go to the placement that they are pushing for, we will be cut off from services and left without subsidy or support for long-term care."

Terry Murphy, whose 94-year-old mother is a resident at the Villa, says the little information they have received from the SHA makes little sense.

"I'm not really sure what the reason is behind everything. They say there is a shortage of beds in Regina, but they want to close down the government-assisted beds in Emerald Park and move them all to Regina. That doesn't really make a lot of sense. They say it's for the convenience of the patients, but it is more convenient for me to have my mother closer to where I live than have her moved to the city."

A move will require residents to learn new routines and form relationships with new staff members, tasks that can be stressful and tiring for some seniors. For most of the residents, Emmanuel Villa is not their first care home and they have already been moved between several facilities.

Trending Now

‘I was horrified’: Kia owner says she was dismissed over oil consumption issue. Now she needs a new engine

How Ukraine’s surprise push into Russian territory caught Moscow off guard

Yvette Clarke-Hall, one of the lead care-aids at Emmanuel Villa, says that she is a voice for her residents and is encouraging them to stand up for their rights to long-term care and to fight for the home they are in. On behalf of her fellow staff members, she questions the actions of the SHA.

“Why are they doing this to us? I’m asking them please, please consider the people who are genuinely doing this job. It’s not about the money, but for the passion that we have for caring for people. Please just hear my voice.”

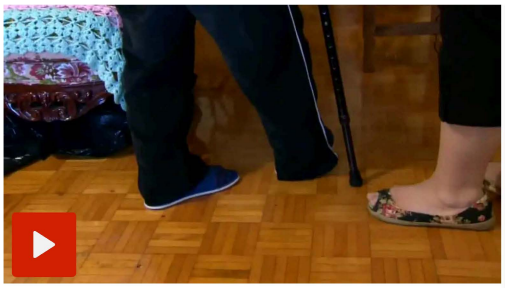
In a statement to Global News, the Saskatchewan Health authority said: “On Sep. 28, residents and families were made aware that the LTC pilot at Emmanuel Villa would be ending and residents would be offered transfer, with transportation costs covered by the SHA to other homes in Regina or their preferred home if space became available.

“We are working with the home, residents and their families or support persons to provide clear and transparent information to enable them to make choices freely around their future care.

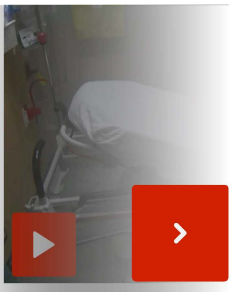
“All long-term care residents have the choice to accept the placement offer in another home or remain at Emmanuel Villa at an unsubsidized cost.”

Despite the discontent expressed by Villa staff, residents and families, the SHA said they are focused on putting the needs of residents first.

SHA finalizes $13.1 million deal with Saskatchewan Extendicare homes



$37M going towards support for long-term care home residents in Manitoba



Ontario pati hospital fees to long-term

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Exhibit 13

EMMANUEL VILLA
You'll be proud to call it home.

October 24, 2022

Ms. Deborah Sinnett
Executive Director,
Continuing Care
Regina Integrated Urban Health (IUH)
Saskatchewan Health Authority.

Re: Proposed Meeting

Dear Debbie,

I received your proposed agenda for our scheduled meeting on Thursday, October 27 which we request to be in person. We also request your permission to attend the meeting with support persons, one of whom is the Chief Operating Officer of Blacks in Saskatchewan.
I appreciate that you have items you would like to discuss. I do as well.

1. The unjust and unethical treatment of Dr. Adetola
2. Unsafe moving of residents
3. Resident rights
4. On-site presence of the SHA at Emmanuel Villa
5. The treatment of staff at Emmanuel Villa
6. Dishonour of the payment terms of the Accountability Agreement
7. Future opportunities and Interests.

These items will need to be addressed prior to resuming resident transfers. I have provided a summary of the points in this list below.

1. Dr. Adetola, a practicing family physician, is responsible for many of our residents. During the actions you directed toward Emmanuel Villa, Dr. Adetola's patients were reviewed by Nurse Practitioners, orders of his crossed out and redone, and correction and criticisms of his care we made. Not only is this an egregious breach of professional etiquette, but it is also unacceptable that a physician serving our community for over 20 years is disrespected in this way. As your staff act on your direction, we will request a formal apology to Dr. Adetola for this unacceptable treatment.

2. On several occasions, Residents have been transferred to homes that are experiencing outbreaks. That you are forcing the Residents to move is questionable to start. Moving them to homes that are unsafe and could potentially shorten their lives is a dubious decision that warrants a response. None of these residents requested the move themselves. You have disrespected and disregarded these vulnerable residents by not acting within the confines of the agreement they had signed with SHA. It has been reported that you have the obligation of giving them a minimum of 30 days' notice for moves. On September 27th at 10 am you sent in a task force of 3 of your employees to forcefully remove a resident whose family was given less than 24 hours' notice. Debbie this is cruelty, moving the resident from Emmanuel Villa, a safe home, to Parkside in the middle of an active outbreak. The same day, I received a threatening email from one of your staff.

EMMANUEL VILLA
You'll be proud to call it home.

3. Responses from the SHA have implied that denying the transfer of residents violates their rights. This is farcical. Intimidating families into accepting spots they do not want, forcing them to move from their homes, and threatening families with big bills for noncompliance is not supporting the rights of residents, nor is it providing Resident focused care, the philosophy of care of the SHA. To focus on the so-called 'choice' you have denied these people and call it protection of their selection is ludicrous doublespeak. We request you address this disparity.

4. SHA staff and on-site presence continue. We welcome the support of our new leadership team and encourage your staff to continue with their new collaborative approach. Keeping Residents healthy is our primary concern, and to that end, we will continue to welcome the support given. A schedule that limits the onsite presence can and will be arranged between the SHA and Emmanuel Villa.

5. The treatment of the staff at Emmanuel Villa remains an issue that needs to be addressed. We were clear that our staff felt intimidated, harassed, and constantly criticized. While you have mitigated your employee's behaviour by denying the intention, I would put forward that it is not your decision to determine if the staff member was harassed. The resulting morale drop in addition to the uncertainty has been significant. This is your responsibility to correct. We will request that your staff be given sensitivity training as well as education to provide culturally sensitive coaching.

6. We are working through the financial calculations and will be prepared to further discuss this matter on October 27, 2022.

7. Future opportunity and interest. Thank you for your consideration and offer. We would like to know more about this initiative.

The challenges and stresses continue. I would like to correct you on our shared goals. Emmanuel Villa does not have any shared goal with you to threaten families and remove their parents from Emmanuel Villa against their will.

In consideration of all the above issues, in addition to Emmanuel Villa being on an outbreak, I am requesting that you hold off on the transfer of residents.

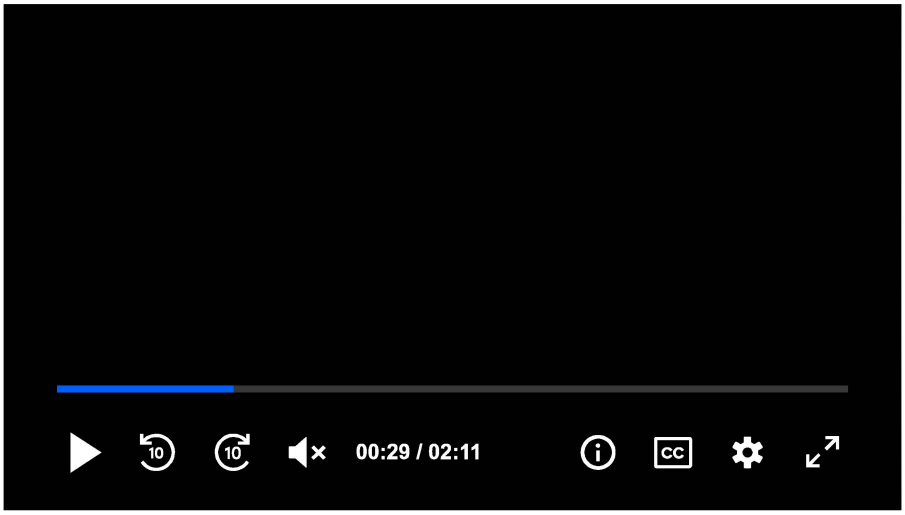
Regards,

Bunmi Onasanya RN
CEO Emmanuel Villa
77 Aspen Village Drive
Emerald Park, SK.

Exhibit 14

REGINA | News

Emmanuel Villa care home employees and families calling to keep facility open



Wayne Mantyka
CTV News Regina Video Journalist
Follow |Contact

Published Nov. 16, 2022 7:30 p.m. CST

Share

Employees and families from Emmanuel Villa care home went to the legislative building on Wednesday to try to convince government officials to keep the long term care beds open.

They said they're in danger of losing their jobs because of a geographical technicality. The province is accepting bids for a new contract but only facilities within city limits are eligible.

The government is moving 40 residents out of the privately operated home in Emerald Park, Sask. About 50 workers could lose their jobs. Families who have loved ones in the home are upset.

Jack Sailor, a family member, said many of the seniors that have been cared for don't want to leave.

RELATED STORIES

- **Employees, residents wondering what's next after province ends relationship with Emerald Park care home**

"They were told that they have no choice and are being bullied by Sask. Health, not only the residents but the families and it's had a devastating effect," he said. "It sent a chill through the community."

Some of the residents are being transferred to the Brightwater private care facility in Regina as the government seeks proposals for 375 new beds. Emmanuel Villa has been disqualified because it's not within city limits.

"We've created a situation that doesn't support the Saskatchewan business, that actually actively works to destroy that business," said Heather Martin, executive director for Emmanuel Villa.

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Everett Hindley, minister responsible for seniors, said residents are being offered beds in other places in Regina as well.

"All of the residents are being offered a bed in the Regina area, and that can be any number of locations. If there's a particular facility that they have preference and there happens to be a bed available, that is being accommodated," he said.

The NDP opposition came on the side of the families.

"I hope that you get the justice that you are looking for, for your jobs, for your loved one and for what's right," said NDP MLA Matt Love.

The government said it had to draw the line somewhere. Hindley said the decision was made for the sake of simplicity.

"These are long term care beds in the city of Regina. The decision was made to essentially use the city boundaries or the city limits in terms of determining who would be eligible to submit for that proposal," he said.

Some Emmanuel Villa residents have expressed reluctance to leave. Those who do not move out by the end of December stand to lose their government funding.

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Exhibit 15

emmanuel villa care home

negotiations with sha - version 7
sha pilot project windup

	description
	original contract period (february 01, 2020 to january 31, 2022)
8,640,000	contract rate (40 beds x $9,000 per month x 24 months)
(6,438,964)	monthly amounts received
200,000	equipment purchases required to meet sha requirements
50,000	infrastructure and supplies required to meet sha requirements
	post original contract period (february 01, 2022 to june 30, 2022)
2,300,000	expected new contract rate (40 beds x $11,500 per month x 5 months)
(1,736,112)	monthly amounts received
100,000	equipment purchases required to meet sha requirements
10,000	infrastructure and supplies required to meet sha requirements
	contract termination period (july 01, 2022 to december 31, 2022)
2,760,000	expected new contract rate (40 beds x $11,500 per month x 6 months)
(1,205,646)	monthly amounts received
20,000	severance pay for terminated employees
200,000	cost to retrofit rooms for personal care home residents
50,000	cost to retrofit common areas for personal care home residents
240,000	lost revenue during the retrofit period
60,000	advertising for new residents
5,249,278	**total claim**

From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Date: November 29, 2022 at 4:10:48 PM CST
To: Debbie Sinnett <debbie.sinnett@saskhealthauthority.ca>
Subject: Pilot Project

Dear Debbie
It is with a very heavy heart that I am sending you this email. The pain and sorrow in our hearts is so much that we have no words to describe it.
This morning we heard what seem to be the sound of a baby crying in pain in the hallway. We ran out of the board room only to discover it was one of our beloved resident who has called Emmanuel Villa home for the past 2 years was being transferred out to Moosejaw.
She was crying and saying and I quote “I don wanna go, I don wanna go”.
We were all teary as she watched her wheeled out.

The past weeks have been very long and dreadful for all at Emmanuelvilla.

Please find attached our itemized claims as per your request.

Thank you!

Regards
Bunmi

Sent from my iPhone

Sent from my iPhone

From: "Sinnett, Debbie SHA" <Debbie.Sinnett@saskhealthauthority.ca>
Date: November 29, 2022 at 5:59:18 PM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>
Cc: "Hansia, Rashaad SHA" <rashaad.hansia@saskhealthauthority.ca>, "Garratt, Sharon SHA" <sharon.garratt@saskhealthauthority.ca>
Subject: RE: Pilot Project

Hello Bunmi,

Thank you for the financial information and I have shared it with the SHA leads who will be working on next steps.

We recognize that any move is difficult and carries some sadness and anxiety. The SHA staff worked closely with the resident and family to support needs, and are pleased that the family's preference and request to have her moved to their home community was able to be provided. They shared the importance of being closer to her and more involved in her care and support, and know the resident will benefit from that increased opportunity for family support and engagement.

Thank you,

Debbie

Debbie Sinnett, Executive Director
Continuing Care, Regina, IUH
Wascana Rehabilitation Centre
M406 – 2180 23rd Avenue Regina, Sask, S4S 0As
Fax: 306-766-5151 Office: 306-766-5843 Work Cell: 306-551-7826

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From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Tuesday, November 29, 2022 4:11 PM
To: Sinnett, Debbie SHA <Debbie.Sinnett@saskhealthauthority.ca>
Subject: Pilot Project

Dear Debbie
It is with a very heavy heart that I am sending you this email. The pain and sorrow in our hearts is so much that we have no words to describe it.
This morning we heard what seem to be the sound of a baby crying in pain in the hallway. We ran out of the board room only to discover it was one of our beloved resident who has called Emmanuel Villa home for the past 2 years was being transferred out to Moosejaw.
She was crying and saying and I quote “I don wanna go, I don wanna go”. We were all teary as she watched her wheeled out.

The past weeks have been very long and dreadful for all at Emmanuelvilla.

Please find attached our itemized claims as per your request.

Thank you!

Regards
Bunmi

Sent from my iPhone

Sent from my iPhone

From: "Sinnett, Debbie SHA"
<Debbie.Sinnett@saskhealthauthority.ca>
Date: December 8, 2022 at 4:24:39 PM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>
Cc: "Garratt, Sharon SHA" <sharon.garratt@saskhealthauthority.ca>
Subject: RE: Pilot Project

Hello Bunmi,

As per my email of November 29/22, I had forwarded your original email and financial request to the SHA leads who will be working on next steps. A communication regarding an SHA point of contact for this process will be provided to you in the near future.

Thank you,

Debbie

Debbie Sinnett, Executive Director
Continuing Care, Regina, IUH
Wascana Rehabilitation Centre
M406 – 2180 23rd Avenue Regina, Sask, S4S 0As
Fax: 306-766-5151 Office: 306-766-5843 Work Cell: 306-551-7826

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-----Original Message-----
From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Thursday, December 8, 2022 4:05 PM
To: Sinnett, Debbie SHA <Debbie.Sinnett@saskhealthauthority.ca>
Subject: Re: Pilot Project

Hi Debbie
Hope your week went well.
I am writing to request an update regarding the claims sent last week.
Thank you for getting back to me.

Kind regards
Bunmi

Sent from my iPhone

> On Nov 29, 2022, at 4:10 PM, Bunmi Onasanya <adebunmionasanya@gmail.com> wrote:
>
> Dear Debbie
>
> It is with a very heavy heart that I am sending you this email. The pain and sorrow in our hearts is so much that we have no words to describe it.
>
> This morning we heard what seem to be the sound of a baby crying in pain in the hallway. We ran out of the board room only to discover it was one of our beloved resident who has called Emmanuel Villa home for the past 2 years was being transferred out to Moosejaw.
>
> She was crying and saying and I quote “I don wanna go, I don wanna go”. We were all teary as she watched her wheeled out.

The past weeks have been very long and dreadful for all at Emmanuelvilla.

Please find attached our itemized claims as per your request.

Thank you!

Regards

Bunmi

<gosh-22-ppw-sha submission-v7-221129.pdf>

Sent from my iPhone

Sent from my iPhone

Exhibit 16

From: "Sinnett, Debbie SHA" <Debbie.Sinnett@saskhealthauthority.ca>
Date: January 20, 2023 at 9:32:59 AM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>, Leon Lapointe <lclapointe@sasktel.net>, Lanre Onasanya <lonasanya@sasktel.net>
Cc: "Sanya, Lynn SHA" <Lynn.Sanya@saskhealthauthority.ca>
Subject: RE: EV claim.

Hi Bunmi,

I have forwarded your email to Lynn Sanya, SHA Chief Legal Counsel who is the key contact for the next steps in this process.

Thank you,

Debbie

Debbie Sinnett, Executive Director
Continuing Care, Regina, IUH
Wascana Rehabilitation Centre
M406 - 2180 23rd Avenue Regina, Sask, S4S 0As
Fax: 306-766-5151 Office: 306-766-5843 Work Cell: 306-551-7826

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-----Original Message-----
From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Monday, January 16, 2023 11:35 AM
To: Sinnett, Debbie SHA <Debbie.Sinnett@saskhealthauthority.ca>; Leon Lapointe <lclapointe@sasktel.net>; Lanre Onasanya <lonasanya@sasktel.net>
Subject: EV claim.

Good morning Debbie
Please I need an update regarding our claim.
As I mentioned in my last email to you, we have financial deadlines to meet.
I had requested you to send me the contact of the responsible personnel.

Thank you.
Bunmi

Sent from my iPhone

From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Date: January 24, 2023 at 8:33:01 AM CST
To: Lynn SHA Sanya <lynn.sanya@saskhealthauthority.ca>, Leon Lapointe <lclapointe@sasktel.net>, FDJ <lonasanya@sasktel.net>
Subject: Emmanuel Villa Claim

Good morning Ms Sanya
I was advised by Debbie Sinnett that you will be dealing with the above subject hence I am reaching out to you.

I would appreciate an update re timeline when this will be resolved.
Thank you for your kindness.

Kind regards
Bunmi

Sent from my iPhone

From: "Sanya, Lynn SHA" <Lynn.Sanya@saskhealthauthority.ca>
Date: January 24, 2023 at 8:51:23 AM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>, Leon Lapointe <lclapointe@sasktel.net>, Lanre Onasanya <lonasanya@sasktel.net>
Subject: RE: Emmanuel Villa Claim

Good morning,

I am confirming my instructions now and expect to respond formally to you next week.

Best regards,

Lynn M. Sanya
Chief Legal Counsel
Office and mobile: 306-527-1732

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-----Original Message-----
From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Tuesday, January 24, 2023 8:33 AM

To: Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca>; Leon Lapointe <lclapointe@sasktel.net>; Lanre Onasanya <lonasanya@sasktel.net>
Subject: Emmanuel Villa Claim

Good morning Ms Sanya
I was advised by Debbie Sinnett that you will be dealing with the above subject hence I am reaching out to you.

I would appreciate an update re timeline when this will be resolved.
Thank you for your kindness.

Kind regards
Bunmi

Sent from my iPhone

From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Date: February 6, 2023 at 7:27:53 PM CST
To: "Sanya, Lynn SHA" <Lynn.Sanya@saskhealthauthority.ca>
Subject: Re: Emmanuel Villa Claim

Hello Ms Sanya
Hope your day went well. Just a gentle reminder that I am yet to receive a response from you. Your last email stated you were confirming your instructions and I should expect a formal response last week.

Regards
Bunmi

Sent from my iPhone

> On Jan 24, 2023, at 8:51 AM, Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca> wrote:
>
> Good morning,
>
> I am confirming my instructions now and expect to respond formally to you next week.
>
> Best regards,
>
> Lynn M. Sanya
>
> Chief Legal Counsel
>
> Office and mobile: 306-527-1732

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-----Original Message-----

From: Bunmi Onasanya <adebunmionasanya@gmail.com>

Sent: Tuesday, January 24, 2023 8:33 AM

To: Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca>; Leon Lapointe <lclapointe@sasktel.net>; Lanre Onasanya <lonasanya@sasktel.net>

Subject: Emmanuel Villa Claim

Good morning Ms Sanya

I was advised by Debbie Sinnett that you will be dealing with the above subject hence I am reaching out to you.

I would appreciate an update re timeline when this will be resolved.

Thank you for your kindness.

Kind regards

Bunmi

Sent from my iPhone

From: "Sanya, Lynn SHA" <Lynn.Sanya@saskhealthauthority.ca>
Date: February 16, 2023 at 11:23:06 AM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>
Subject: RE: Emmanuel Villa Claim

Hello,

I am sorry for the delay in responding to you. I wanted you to know that we are continuing to work through your request and will be responding as soon as possible.

Lynn

Lynn M. Sanya
Chief Legal Counsel
Office and mobile: 306-527-1732

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-----Original Message-----
From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Monday, February 6, 2023 7:28 PM
To: Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca>

Subject: Re: Emmanuel Villa Claim

Hello Ms Sanya
Hope your day went well. Just a gentle reminder that I am yet to receive a response from you. Your last email stated you were confirming your instructions and I should expect a formal response last week.

Regards
Bunmi

Sent from my iPhone

> On Jan 24, 2023, at 8:51 AM, Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca> wrote:
>
> Good morning,
>
> I am confirming my instructions now and expect to respond formally to you next week.
>
> Best regards,
>
> Lynn M. Sanya
>
> Chief Legal Counsel
>
> Office and mobile: 306-527-1732
>
> The Saskatchewan Health Authority works in the spirit of truth and reconciliation, acknowledging Saskatchewan as

the traditional territory of First Nations and Métis People.

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-----Original Message-----

From: Bunmi Onasanya <adebunmionasanya@gmail.com>

Sent: Tuesday, January 24, 2023 8:33 AM

To: Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca>; Leon Lapointe <lclapointe@sasktel.net>; Lanre Onasanya <lonasanya@sasktel.net>

Subject: Emmanuel Villa Claim

Good morning Ms Sanya

I was advised by Debbie Sinnett that you will be dealing with the above subject hence I am reaching out to you.

I would appreciate an update re timeline when this will be resolved.

Thank you for your kindness.

Kind regards

Bunmi

Sent from my iPhone

Exhibit 17

September 26, 2023

Saskatchewan Health Authority
Wascana Rehabilitation Centre
M406 – 2180 23rd Avenue
Regina, Sask, S4S 0AS

Attention: Debbie Sinnet

Dear Madam

Re: <u>Emmanuel Villa</u>

It is with deep sadness that I feel compelled to write this letter. The termination of the Accountability Agreement on the part of the SHA has resulted in numerous instances of mistreatment, malice, discrimination and racism against both myself and my staff. I feel compelled to address these issues.

To begin, I was informed on June 16th, 2022 that the Accountability Agreement was being terminated. This, despite the fact the Accountability Agreement was not followed by the SHA from 2022 onwards.

Clause 6.2 required the SHA to extend the agreement in writing for a period of one (1) year. This was never done.

Clause 3.1 required that an amendment of services be done in writing. Clause 9.1(f)(ii) required a minimum of eight hours per day, seven days per week of professional nursing staff. This was unilaterally increased by the SHA to 24 hours, resulting in extraordinary additional costs to Emmanuel Villa. No agreement in writing was reached with the SHA in respect to this, it was dictated to us, and additional expenses resulted. The SHA did not care.

When the contract came up for renewal, the SHA did not follow the contract with respect to renewing it in writing, or following 6.2(b) by amending the services in writing. Per 6(2)(c), the previous agreements services of 8 hours per day, 7 days per week would have continued, but the SHA demanded 24 hour care, and threatened consequences if this was not done.

When the contract renewal came up, and the RFP was sent to us in 2022, we requested an increase in rate to compensate for these additional services. We sent in a proposal under this RFP on February 6th, 2022. I personally followed up a number of times on this. The SHA refused to acknowledge we even sent in a response.

It is important for me to detail the examples of mistreatment by the SHA up to this point.

First, on November 15, 2021, I was informed that the SHA staff felt disrespected because I left a meeting when it was over and next steps had been planned. I apologized by email dated November 15th, 2021 for the miscommunication, but no response was ever received. What was in my mind a miscommunication, and perhaps cultural difference, started to bring about the end of our relationship, and a worsening of SHA's treatment towards me. I ended this email by trying, in good faith, to discuss our relationship as it would be ongoing (the Accountability Agreement needing to be renewed within 15 days of this Email). However, it is now clear the SHA had no intentions on formally renewing it.

The second example relates to the termination of the Accountability Agreement. On June 14th, 2022, I was told by Lori Carlson that she needed to speak with me about the Contract (her word) on June 15th, 2022. In that meeting, I was informed the SHA was ending the contract, though I was never given an actual reason as to why. As a result of the dramatic increase of services demanded by the SHA, who had refused to follow multiple provisions of the contract (detailed earlier in this letter), Emmanuel Villa had incurred extraordinary extra costs in staffing and equipment that were not called for in the original Accountability Agreement, and the SHA refused to increase the rate Emmanuel Villa could charge any of the residents, which pursuant to the Accountability Agreement, the SHA had the power to deny.

I was told that the Agreement with the SHA would be ending within six months. However, Ms. Sinnet informed me on June 16th, 2022 that I was not allowed to tell anyone about this until there was a communication plan "inclusive of residents and families." There was no communication to the residents and families until September 28th, 2022. I must stress this point. I was expected to run my business as normal, meeting the SHA's requirements for approximately three and a half months after being informed the Contract was

ending. It is extremely unclear how I am supposed to mitigate the loss of residents when I am not allowed to tell anyone about this. Clearly I cannot advertise. I cannot ask which residents, if any, may want to stay. I can't do anything. I can't fire staff, reduce expenses, or do anything that may deviate from the SHA's requirements. I am expected to maintain the same level of service despite reduced revenues, and not share anything until the SHA has decided they would share their plan they put into motion three months earlier. This is especially infuriating when looked at in combination with the actions in July of 2022.

On July 15, 2022, I informed Ms. Sinnet that I was going on vacation, and would cooperate with the discharge of the residents by December 31st, 2022. I was repeatedly contacted by the Ms. Sinnet about planning discharges during this time. I was lead to believe in Ms. Sinnet's July 21st, 2022 email there would be meaningful discussions about my response to the SHA's RFP upon my return, however, these never occurred. My vacation was cut short, and I returned to deal with the SHA. As mentioned above, no word to the residents would be sent out for another two full months.

After not responding fast enough to the "immediate needs" of the SHA to plan the resident transition I was not allowed to talk about, the SHA began over regulating and harassing of my staff. After the resignations on August 31st, 2022, I did everything in my power to meet the SHA's requirements, including providing a nursing staff plan, information on who would be doing nursing leadership, and was able to meet the staffing requirements outlined in the Accountability Agreement, despite the fact these were never formally amended.

On September 27th, 2022, our new DOC who had over 20 years of experience started. After this start date, the SHA sent multiple staff to oversee every aspect of Emmanuel Care Home, resulting in extraordinary amounts of time wasted by my staff in dealing with the SHA staff, some of whom were not qualified to be supervising or participating in the roles that they were. This, despite the fact Emmanuel Care Home had been subject of an Audit, which it passed without issue. To say that it felt like the SHA was questioning my abilities to manage my care home at this point in time would be an understatement. It was clear my abilities, as well as that of my staff, were no longer trusted.

On September 30th, 2022, I asked Debbie Sinnett if this level of surveillance was common, or necessary. I received no response. I asked if there was specific requirements of the care being provided or infrastructure concerns on August 14th, 2022 and September 9th, 2022. Again, I received no response. If there was, I would have expected them to be documented in accordance with clause 12.2, and brought to my attention. This was not done.

I detailed my concerns to you in a letter dated October 6th, 2022. The harassment of your staff is documented in it, and I do not need to repeat it.

I asked for the performance concerns that the SHA may have in writing on October 12, 2022, by email. I received a text message from Ms. Sinnet on October 13, 2022 at 6:00 P.M. trying to set up a meeting the following day. I indicated that this was not in accordance with the contract, or acceptable. Again, the SHA refused to follow the Accountability Agreement.

Finally, I was recently informed by a resident of Emmanuel Care Home that all of the families and residents of Emmanuel Care Home were surveyed, and the consensus of the group was dissatisfaction with the level of care at Emmanuel. This, despite the fact the resident who informed me of this, was not surveyed. Again, I am left with the clear impression that the SHA wishes to not only terminate the contract, but sew as much discord, disharmony, and act in as malicious as a way possible by defaming me to my residents while in the process of transferring them, which will further create difficulties for me in trying to fill these beds.

Clause 16.1 requires the Party's to the Accountability Agreement to negotiate in good faith on a resolution for any dispute arising. Clearly, the termination of the Accountability Agreement, the money owed to Emmanuel Care Home for the termination, as well as the requirements for extra staffing (for my now reduced resident count), and the extra equipment purchased are items in dispute. I have no faith that the SHA will negotiate in good faith. It is clear by the actions of the SHA over the past six months there is no faith in my abilities, which became evident when, despite ending the Agreement with me and informing me that there would be no beds outside Regina paid for by the SHA, they offered to lease my facility for a period of 2 years. It is clear to me that the level of service, the treatment the residents received, or facility of Emmanuel Care Home is not the problem. Put simply, the SHA likes the facility enough they wish to lease it, however, they clearly do not want to deal

with me any further, and wish to remove me from my care home in whatever way they can, be it through financial abuse leading to bankruptcy, or a lease agreement where I would no longer be involved.

Yours Sincerely,

Per:

Adebunmi Onasanya

Exhibit 18

From: "Sanya, Lynn SHA" <Lynn.Sanya@saskhealthauthority.ca>
Date: July 9, 2024 at 3:38:33 PM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>
Cc: "Miller, Derek SHA" <derek.miller@saskhealthauthority.ca>, lori.frank@saskheathauthority.ca
Subject: RE: Over due outstanding claim

Hello Ms. Onasanya,

I have been advised that Goshen Professional Care Inc. is subject to a receivership order and that MNP Ltd. Is acting as receiver. MNP advises that its approval is required for any claim to be brought by Goshen and that they have lawyers who represent MNP. With this additional information SHA is not able to speak with you respecting Goshen's claim as you no longer have authority to speak for Goshen without the Receiver. I advised MNP that I would wait to hear from their lawyers after they have an opportunity to review matters with you as they determine appropriate.

Best regards,

Lynn M. Sanya
Chief Legal Counsel
Saskatchewan Health Authority
Mobile: 306-527-1732

The Saskatchewan Health Authority works in the spirit of truth and reconciliation, acknowledging Saskatchewan as the traditional territory of First Nations and Métis People.

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From: Bunmi Onasanya <adebunmionasanya@gmail.com>
Sent: Tuesday, July 2, 2024 1:14 PM
To: Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca>
Cc: Miller, Derek SHA <derek.miller@saskhealthauthority.ca>; raynelle.wilson@saskhealthauthority.ca; robbie.peters@saskhealthauthority.ca; Sharon SHA Garratt <sharon.garratt@saskhealthauthority.ca>; lori.frank@saskheathauthority.ca
Subject: Re: Over due outstanding claim

Good afternoon Ms Sanya
I hope you had a great weekend.
I am following up with you since I haven't heard from you regarding my last email which is over a week now.
We will very much appreciate an update to the status of this payment.
Please try and reach out to me.

Regards
Bunmi
Sent from my iPhone

> On Jun 24, 2024, at 8:53 AM, Bunmi Onasanya <adebunmionasanya@gmail.com> wrote:
>
> Good morning Lynn,
>
> Thank you for admitting that you were mistaken about the claim, I appreciate it. However, such a big error has caused quite the financial and emotional hardship to my organization and family.
>
> Thank you for letting me know that you would respond to me as soon as you get instructions, but I would like to remind you that the claim was submitted to SHA (Debbie Sinnett) over 18 months ago and your last correspondence to me regarding this claim was over 16months ago. Therefore, I'm requesting that this claim gets resolved before the end of next week.
>
> I believe that you are very much aware that I am an immigrant woman of visible minority here in Saskatchewan. We have lived here for over 23 years and called this lovely province home. We have labored hard and contributed to the economy of Saskatchewan by providing jobs to the Regina and Emerald Park communities. We have given back to this province by being part of the healthcare system, compassionately caring for the seniors by building Emmanuel Villa.
>
> We have been exceptionally patient waiting for the $5 million owed to my organization for services we have provided to the SHA, but understandable so, we have now ran out of both patience and time.
>
> I thank you very much for your understanding and kind consideration. I look forward to hearing back from you very soon.
>
> Warm regards,
> Bunmi

Sent from my iPhone

On Jun 23, 2024, at 8:36 AM, Sanya, Lynn SHA <Lynn.Sanya@saskhealthauthority.ca> wrote:

Good morning Bunmi,

I appreciate you would like an answer to your claim. We are meeting on it but I do not have an answer for you yet.

Thank you for sharing your timeline. I do not think I will have something to share with you this week but I will work on getting you one.

With respect to my comment that the matter was resolved, I am mistaken as you continue to pursue your claim.

I will respond as soon as I have instructions.

Lynn

Sent from my iPhone

On Jun 21, 2024, at 5:19 PM, Bunmi Onasanya <adebunmionasanya@gmail.com> wrote:

Hello Lynn
I am writing to get an update to my previous emails and our telephone conversation on Wednesday.
I am appealing to you and to anyone else in SHA that is responsible for claims payment.
I have a huge financial commitment that I need to resolve as soon as possible and your silence to my request is weighing me down and causing me emotional turmoil's.
During our telephone conversation you stated you were told everything has been resolved. I will request that you kindly share that correspondence with me or any proof that you have that Goshen has been paid the claim owed by SHA.

I look forward to your prompt response to my emails.

Thank you
Bunmi

Sent from my iPhone

On Jun 19, 2024, at 3:20 PM, Bunmi Onasanya <adebunmionasanya@gmail.com> wrote:

Dear Ms. Sanya,

Thank you for taking my call this afternoon, it was nice talking to you. As per our conversation today, you stated that you thought everything had been resolved with Goshen which I responded to and said that it has not. I also reminded you that your last email to me was the last correspondence I had with SHA regarding the payment of my $5M claim. Debbie Sinnett stated that the responsibility of approving the payment of this claim lies with the SHA legal department and is out of her hands. Your response emails also confirms this. All original invoices have been provided to Debbie Sinnett and I believe she would have forwarded them to you or your office as the chief legal counsel. I am appealing to you to please pay the $5M owed to Goshen.
I look forward to hearing from you soon.
Thank you very much for your prompt response!

Best regards
Bunmi Onasanya
Sent from my iPhone

> On Jun 17, 2024, at 9:18 PM, Bunmi Onasanya <adebunmionasanya@gmail.com> wrote:
>
> Hello Ms Sanya
> I am following up with you regarding the overdue outstanding claim owed to Goshen Professional Care Inc. Below is a reference to your last email to me which is over 15 months now. Your silence about this debt has been quite concerning more so with the apologetic tone of your last correspondence on this matter. Goshen has been very patient with regards to the repayment of this indebtedness by SHA.
> I am writing to appeal to you to kindly use your good conscience and office to have this debt paid as soon as possible.
>
> Thank you for your kind consideration!
>
> Best regards
> Mrs Bunmi Onasanya.
> Begin forwarded message:

From: "Sanya, Lynn SHA" <Lynn.Sanya@saskhealthauthority.ca>
Date: February 16, 2023 at 11:23:06 AM CST
To: Bunmi Onasanya <adebunmionasanya@gmail.com>
Subject: RE: Emmanuel Villa Claim

Hello,

I am sorry for the delay in responding to you. I wanted you to know that we are continuing to work through your request and will be responding as soon as possible.

Lynn

Lynn M. Sanya
Chief Legal Counsel
Office and mobile: 306-527-1732

The Saskatchewan Health Authority works in the spirit of truth and reconciliation, acknowledging Saskatchewan as the traditional territory of First Nations and Métis People.

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sender immediately by email if you have received this email by mistake and delete this email from your system.

Sent from my iPhone

Exhibit 19

Braun, Shelby

From: Rod Randall <Rod.Randall@cwbank.com>
Sent: Wednesday, November 30, 2022 9:47 AM
To: adebunmionasanya@gmail.com
Cc: Cameron Kerr
Subject: Goshen
Attachments: image001.png

Good Day Bunmi,

First of all thank you for meeting with us last Friday to discuss your situation. We have discussed some options internally such as payment relief from the Bank and cash injections from yourselves. However in our view, neither would solve the issues your business is facing. With only 7 of 80 beds currently rented it is clear that your cash flow is insufficient to pay expenses and service our loan payments. Notwithstanding the efforts you are now making to lease up the vacant beds, we are extremely doubtful that lease up of the vacant beds will occur in a short period of time. To summarize, your situation is dire and your options are limited. One option which we mentioned, and one that you should consider, is to actively seek a buyer for the business.

The loss of SHA beds is considered a "material adverse change" to our credit agreement and as such is considered an event of default on which we have the right to demand payment. Assuming the December 5, 2022 payment is made as you have indicated, we are not likely to take any such action until January 2023. In the meantime however we will be securing the services of a lawyer for the purposes of demanding payment at that time.

Thank you

Rod S. Randall
AVP, Special Asset Management Unit, Canadian Western Bank
t. 780.969.1570 | f. 780.423.8898 | c. 780.862.5768

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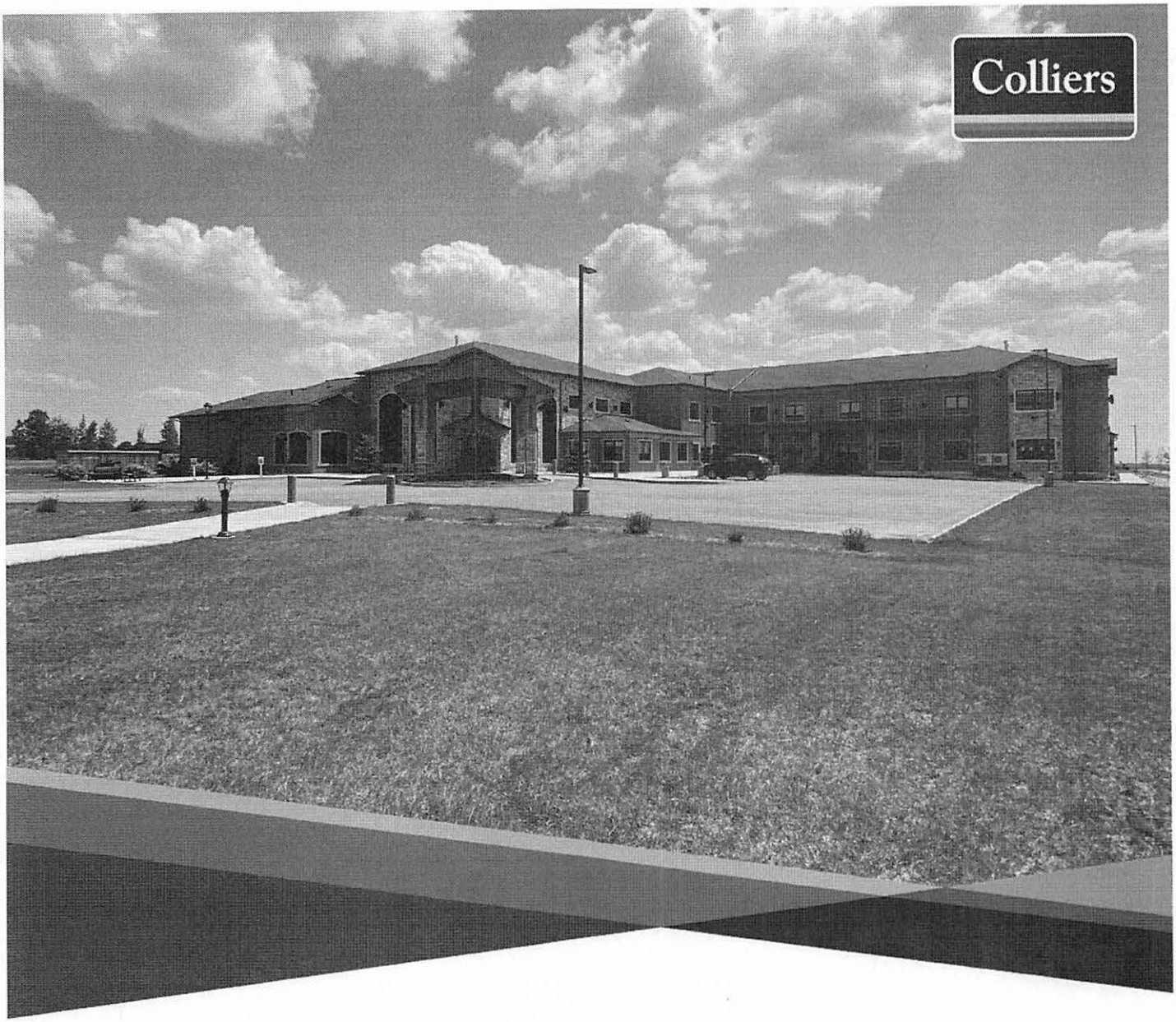
Exhibit 20



Feasibility Study & Full Narrative Appraisal

Emmanuel Villa Care Home

77 Aspen Village Drive, Emerald Park, Saskatchewan

July 2023

PREPARED BY
Perry Gereluk, Vice President
Colliers International Realty Advisors Inc.

PREPARED FOR
Bunmi Onasanya, Principal
Goshen Professional Care Inc.

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Colliers

Our File No. EDM230133

Report Date: July 10, 2023

Goshen Professional Care Inc.
2050 Broad Street
Regina, Saskatchewan
S4P 1Y3

Attention: Bunmi Onasanya, Principal

Dear Ms. Onasanya:

RE: EMMANUEL VILLA CARE HOME
77 ASPEN VILLAGE DRIVE, EMERALD PARK, SASKATCHEWAN

As requested, I have completed a Feasibility Study & Full Narrative Appraisal consistent with Appraisal Institute of Canada guidelines in order to estimate the feasibility and market value of the property herein described as the Emmanuel Villa Care Home. Since this report does not contain Extraordinary Assumptions, it is an "as is" appraisal.

As detailed herein, seniors residences in the Metropolitan Regina area with the same care levels evident at the Emmanuel Villa Care Home were judged to be feasible as of the Effective Date of June 29, 2023. Furthermore, based on its probable financial performance for the forthcoming twelve months, its current market value was determined to be:

Twenty Million Seventy Thousand Dollars
$20,070,000

This value is based on an exposure time of nine months and is in conjunction with the Assumptions and Limiting Conditions stated within this report. The property rights appraised are those of the Fee Simple Estate Interest as a Going Concern. The Emmanuel Villa Care Home has been appraised as if it was free and clear of all property-related financing instruments.

Your attention is directed to the following Feasibility Study & Full Narrative Appraisal that contains the data, analysis, and supporting conclusions upon which these conclusions were based.

Yours very truly,

COLLIERS INTERNATIONAL REALTY ADVISORS INC.
Valuation & Advisory Services Division

Perry Gereluk, BCom, AACI, MRICS
Vice President

Colliers

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Executive Summary

Emmanuel Villa Care Home
77 Aspen Village Drive
Emerald Park, Saskatchewan

Effective Date of Valuation	• June 29, 2023.
Property Type	• Seniors residence.
Property Rights Appraised	• Fee Simple Estate Interest as a Going Concern.
Intended Use	• Financing purposes.
Intended User and Client	• Goshen Professional Care Inc.
Legal Description	• Plan 01RA05443, Extension 97, Parcel F.
Parcel Identification Number	• 150804435.
Tax Roll Number	• 158EM-505091980.
Site Area	• 5.61 acres, more or less.
Zoning Classification	• CS (Community Service District).
Level of Care	• Long Term Care.
Unit Mix	• The property contains 80 studio units.
Description of Improvements	• The Emmanuel Villa Care Home is a two-storey wood frame building that was completed in 2019. It contains 55,074 square feet and includes a range of private and common areas.

Highest and Best Use

Current Use	• Seniors residence.
Highest and Best Use As Vacant	• Holding property for institutional development.
Highest and Best Use As Improved	• The seniors residence as currently developed.

Report Assumptions

Conventional Assumptions	• See the Terms of Reference section of this report.
Extraordinary Assumptions	• None.
Extraordinary Limiting Conditions	• None.

Investment Characteristics

Positive Characteristics	• Highly functional and well-designed seniors residence. • Recently constructed and in excellent condition. • High level of care results in high operating performance. • Healthy economic conditions in the province.
Negative Characteristics	• High vacancy levels for seniors homes in Saskatchewan. • Located in a peripheral area of Metropolitan Regina. • Wood frame construction. • High interest rate environment.

Feasibility Conclusions

Feasibility Statistics

Demand Coverage Feasibility	• Balanced market for LTC at 3.00.
Demand Coverage Ratio 2021	• 3.14.
Demand Coverage Ratio 2031	• 3.10.
Demand Coverage Ratio Average	• 3.17.

Value Conclusions

Income Approach - Overall Income Capitalization

Net Operating Income	• $1,506,218.
Overall Capitalization Rate	• 7.50%.
Value Conclusion	• $20,080,000.

Income Approach - Discounted Cash Flow Analysis

Internal Rate of Return	• 9.00%.
Terminal Capitalization Rate	• 8.00%.
Value Conclusion	• $20,130,000.

Direct Comparison Approach

Number of Units	• 80 units.
Value Per Unit	• $250,000 per unit.
Value Conclusion	• $20,000,000.

Reconciliation and Summary

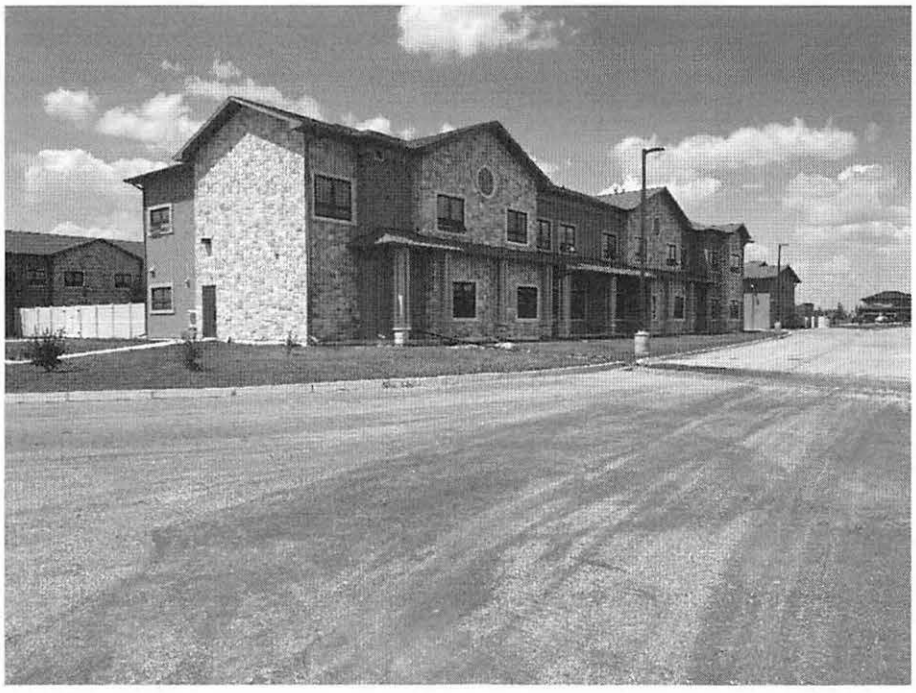
Feasibility Conclusion	• **Feasible.**
Demand Coverage Ratio	• Average DCR of 3.17 between 2021 and 2031.
Final Value Conclusion	• **$20,070,000.**
Resultant Capitalization Rate	• 7.50%.
Resultant Value Per Unit	• $250,875 per unit.
Exposure Time	• Nine months.

EXTERIOR PHOTOGRAPHS

View of the Building

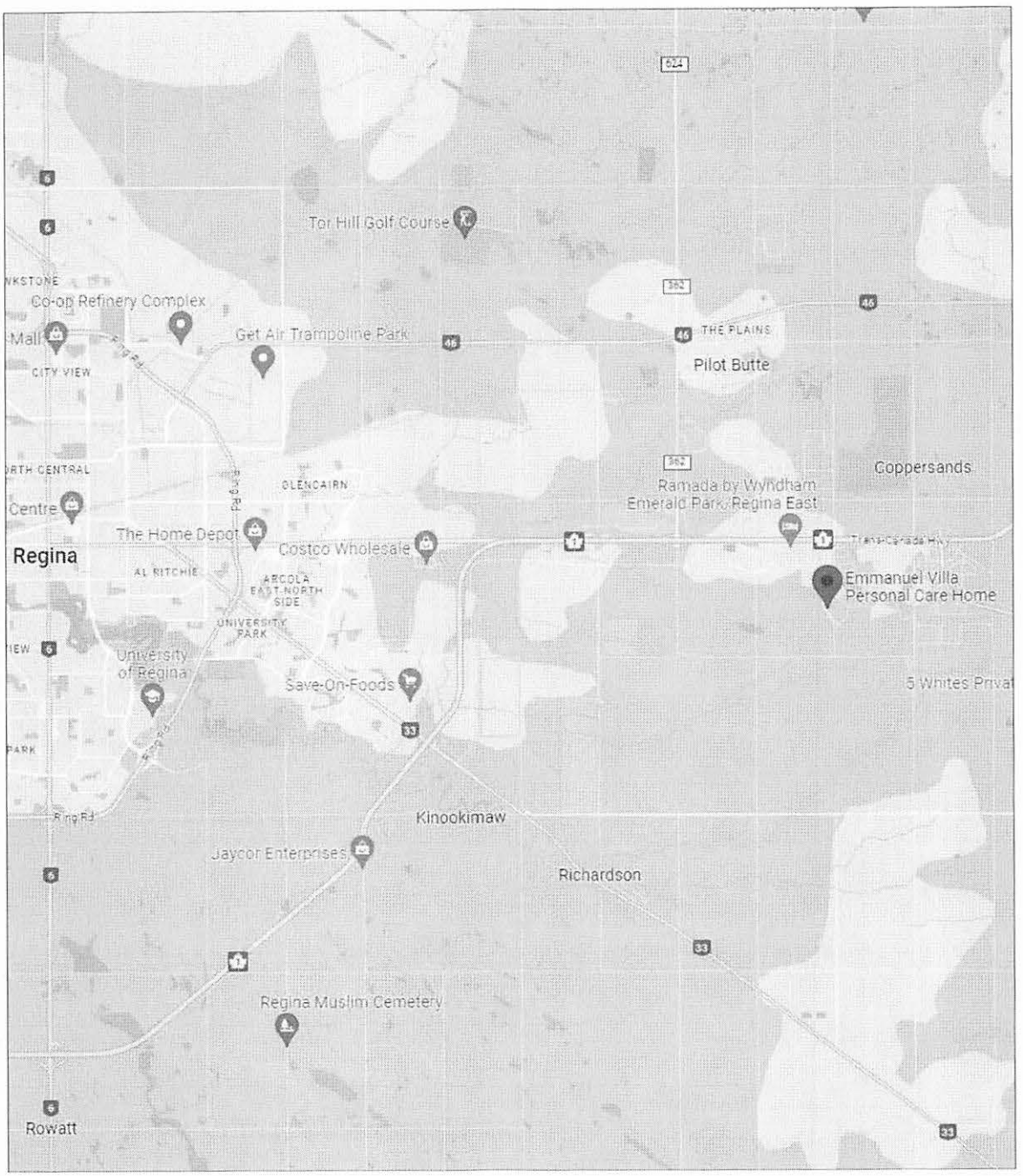
View of the Building

EXTERIOR PHOTOGRAPHS



View of the Building

View of the Building



General Location Map

Terms of Reference

Intended Use of the Report

The purpose of this Feasibility Study & Full Narrative Appraisal is to estimate the feasibility and market value of the Emmanuel Villa Care Home. The only intended use of this report is for financing purposes. Any other use of this report is strictly forbidden. Since this document does not contain any Extraordinary Assumptions, it is an "as is" report.

Intended User and Client of the Report

This report is only intended for use by the Goshen Professional Care Inc. Use of this report by any other party is strictly forbidden unless a personalized Letter of Transmittal is provided directly from Colliers International Realty Advisors Inc.

Property Rights

The property rights appraised are those of the Fee Simple Estate Interest as a Going Concern. The Fee Simple Estate Interest is the most complete form of ownership in Canada and is limited only by the powers of government (i.e. taxation, expropriation, police, and escheat). A "Going Concern" appraisal, in the context of a seniors residence, includes the following three components.

- ***Real estate***. This includes the underlying land, the building improvements, and the furnishings and fixtures attached in a permanent way thereto.
- ***Tangible personal property.*** This includes furniture, fixtures, and equipment that are movable assets within the property but are essential to its operation as a seniors residence.
- ***Intangible assets.*** This includes a variety of business-oriented assets such as working capital, a trained workforce, the name and reputation of the residence, licensing/permitting for the operation of the business, revenue departments associated with common areas at the property, etc.

This report estimates the value of the property as a Going Concern because functional seniors residences are never sold for their real estate component alone. The three components of typical seniors residence operations (real estate, tangible personal property, intangible assets) are always sold as a bundle for functional properties. Separating real estate, tangible personal property, and intangible assets is a theoretical exercise that is speculative and has no relevance to the manner in which seniors residences are bought and sold in the Canadian marketplace. As such, this report estimates the value of these components as a whole Going Concern operating asset to reflect the behaviour of actual market participants.

Effective Date

The Effective Date of this valuation is June 29, 2023.

Site Visit

Brandon Simmelink provided professional assistance for this appraisal by conducting a site visit to the subject property on June 29, 2023. Brandon is a Candidate Appraiser at Colliers International Realty Advisors Inc. and is on the Candidate Registry for Perry Gereluk at the Appraisal Institute of Canada. Readers should be aware that a site visit by a property appraiser is not the equivalent of an inspection by a licensed trade specialist like an architect, engineer, home inspector, etc. It is merely a visual observation of building materials and condition. Fieldwork and research for this assignment was completed only during June and July 2023.

Market Value Definition

According to the 2022 Edition of the Canadian Uniform Standards of Professional Appraisal Practice, market value is defined as:

> *"The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and the seller each acting prudently, knowledgeably, and for self-interest, assuming that neither is under duress."*

Exposure Time

An estimate of market value is related to the concept of reasonable Exposure Time. Exposure Time is the property's estimated Marketing Time prior to a hypothetical sale at market value on the Effective Date of the appraisal. It is a retrospective function of asking price, property type, and past market conditions and encompasses not only adequate, sufficient, and reasonable time but also adequate, sufficient, and reasonable effort. The opinion of the time period for reasonable exposure is not intended to be a prediction of a date of sale or a one-line statement. Instead, it is an integral part of the analyses conducted during the appraisal assignment.

In appraisal theory and practice, there is a distinction relating to the perspective between Exposure Time and Marketing Time. Exposure Time is presumed to precede the Effective Date of appraisal whereas Marketing Time is presumed to succeed the Effective Date. Marketing time is a prospective function of asking price, property type, and anticipated market conditions. The Exposure Time assumes the following.

- The property was extensively marketed. Potential purchasers could visit the property at will.
- The owner provided interested agents with any and all relevant property information.
- Negotiations of any offers to purchase were performed in a timely manner.

- The property was maintained at a physical status equivalent to its present condition.
- Market level financing was readily available.
- The seller was not under duress.

Ongoing discussions with agents familiar with the Canadian seniors residence investment market have indicated that properties like the Emmanuel Villa Care Home typically require a Marketing Time of six to twelve months depending on several factors including its location, scale of operations, occupancy levels, building condition, market conditions, and motivation of the vendor/purchaser. Therefore, it is concluded that for Emmanuel Villa Care Home to sell at the market value estimated herein as of the Effective Date of this report, an Exposure Time of approximately nine months would be required.

Scope of the Valuation

This is a Feasibility Study & Full Narrative Appraisal that complies with the reporting requirements set forth under the Canadian Uniform Standards for Professional Appraisal Practice of the Appraisal Institute of Canada. As such, all relevant material is provided in this report including a discussion of appropriate data, reasoning, and analyses that were used in the process to develop the appraiser's feasibility conclusion and his opinion of value. Additional supporting documentation concerning the data, reasoning, and analyses are retained in the appraiser's file. The depth of discussion contained in this report is specific to the needs of the client and for the intended use stated herein.

The author has completed numerous analyses on seniors residences and he therefore affirms that he has the experience and knowledge necessary to complete this assignment with competence. Municipal and neighbourhood information, including tax information, were provided by the Rural Municipality of Edenwold and the Saskatchewan Assessment Management Agency and verified where appropriate and possible. The site area and dimensions are from information provided from the Information Services Corporation of Saskatchewan and the client of this report. Should further confirmation of site size and dimensions be required, a Real Property Report of the site should be commissioned.

Extraordinary Assumptions

An Extraordinary Assumption is an assumption, which if not true, could materially alter the appraiser's opinions and conclusions. This may or may not include Hypothetical Conditions, which are facts that are not self-evident regarding the appraised property. No Extraordinary Assumptions were invoked within this appraisal.

Extraordinary Limiting Conditions

An Extraordinary Limiting Condition refers to a necessary modification or exclusion of an Appraisal Institute Standard Rule. Such special circumstances include the inability to complete a site visit, the purposeful exclusion of a relevant valuation technique, etc. No Extraordinary Limiting Conditions were invoked within this appraisal.

Conventional Assumptions and Limiting Conditions

This report is subject to the Conventional Assumptions and Limiting Conditions set forth below in addition to any specific assumptions that may be stated in the body of the report. These conditions are critical to the value stated herein and should be thoroughly read and understood before any reliance on this report should be considered.

1. This report is prepared only for the client and authorized user specifically identified in this document and only for the specific use identified herein. No other person may rely on this report or any part of this report without first obtaining consent from the client and written authorization from Colliers International Realty Advisors Inc. Liability is expressly denied to any other person, and accordingly, no responsibility is accepted for any damage suffered by any other person as a result of decisions made or actions taken based on this appraisal. Liability is expressly denied for any unauthorized user or for anyone who uses this report for any use not specifically identified in this report. Payment of the appraisal fee has no effect on liability. Reliance on this report without authorization or for an unauthorized use is unreasonable.
2. Market conditions including economic, social, and political factors, may change rapidly and without warning. Therefore, this document cannot be relied upon as of any date other than the Effective Date specified in this report unless specifically authorized by the author.
3. The author is not responsible for matters of a legal nature that affect either the property being appraised or its title documents. The property is appraised on the basis that it is under responsible ownership as of the Effective Date. The author assumes that the title documents are good and marketable and that they are free of all value-influencing encumbrances. Should the title ownership or title encumbrances have any significant effect on the feasibility or value as of the Effective Date, such an effect has not been accounted for within this appraisal. Matters of a legal nature, including confirming who holds legal title to the appraised property or any portion of the appraised property, are outside the scope of work and expertise of the appraiser. Details within this report regarding property ownership and title encumbrances are for information purposes only and any reliance on such information is unreasonable. Any information provided by the appraiser does not constitute confirmation of title data. Provision of this data does not negate the need to retain a real estate lawyer, surveyor, or other appropriate experts to verify matters of title ownership and encumbrances.
4. The property has been appraised with the assumption that it has been built, occupied, and operated in full compliance with the requirements of all Federal, Provincial, and Municipal laws as of the Effective Date. Verification of compliance with governmental regulations, bylaws, or statues is outside the appraisal scope of work and the expertise of the appraiser. Any information provided by the appraiser is for informational purposes only and any reliance on such data is unreasonable. Any information provided by the appraiser does not negate the need to retain an appropriately qualified professional to determine government regulation compliance. It is noted that non-compliance of Federal, Provincial, or Municipal laws can affect the value of the property in a significant manner and further investigation from a licensed expert in these matters is highly recommended.

5. No survey of the property has been made. Any sketch in this report shows approximate dimensions and is included only to assist the reader of the report in visualizing the property. It is unreasonable to rely on this report as an alternative to a survey and an accredited surveyor should be retained for such matters.
6. This report is completed on the basis that testimony in court or administrative hearings relating to it is not required unless specific arrangements to do so have been made beforehand. Such arrangements will include, but not be limited to, adequate time to review the report, time to review related data, and the provision of appropriate compensation for such duties. The author reserves the right to refuse such further participation.
7. The author has no knowledge of any hidden or unapparent conditions on the subject property or on a neighbouring property that could affect the feasibility or value of the subject property as of the Effective Date. It has been assumed that there are no such conditions. This includes, but is not limited to, its soils, physical structure, mechanical or other operating systems, electrical systems, foundation, roofing structures, etc. Any such conditions that were visibly apparent at the time of the site visit or that became apparent during the normal research involved in completing the report have been noted in the report. This appraisal should not be construed as an environmental audit or detailed property condition report, as such reporting is beyond the scope of the appraisal and the qualifications of the author. The author makes no guarantees or warranties, expressed or implied, regarding the condition of the property and will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. The bearing capacity of the soil is assumed to be adequate for the existing development.
8. The author is not qualified to comment on detrimental environmental, chemical, or biological conditions that may affect the feasibility or market value of the property appraised as of its Effective Date. This includes but is not limited to pollution or contamination of land, buildings, water, groundwater, or air. This may also include but is not limited to molds and mildews or the conditions that may give rise to either. Any such conditions that were visibly apparent at the time of the site visit or that became apparent during the normal research involved in completing this appraisal have been noted herein. It is an assumption of this report that the property complies with all regulatory requirements concerning environmental, chemical, and biological matters. It is further assumed that the property is free of any detrimental environmental, chemical, and biological conditions that may affect the market value of the property appraised. If a party relying on this appraisal requires information about or an assessment of detrimental environmental, chemical, or biological conditions that may impact the value conclusion herein, that party is advised to retain an expert qualified in such matters. The author expressly denies any legal liability related to the effect of detrimental environmental, chemical, or biological matters on the feasibility or market value of the subject property as of the Effective Date.
9. The analysis set out in this report was based on written and verbal financial information obtained from the property owner and considered reliable. This information was not verified by any internal or external process aside from the proofreading and approval of this appraisal by the client of this report. It is therefore a vital assumption that this appraisal accurately represents the financial performance of the property. Should these details be incorrect due to fraud or negligence, then this

report would be voided. The appraiser does not certify, in any manner whatsoever, the accuracy of the financial details as supplied by the owner. Any party relying upon this report must therefore confirm to their satisfaction the accuracy of the historical data for the property as discussed herein.

10. The term "site visit" only refers to observations as defined by the Canadian Uniform Standards of Professional Appraisal Practice. The site visit scope of work includes the identification of marketable characteristics and amenities offered for comparison and valuation purposes only. Readers should be aware that a site visit is not the equivalent of an inspection by a licensed trade specialist like an architect, engineer, home inspector, etc. It is merely a visual observation of building materials and condition.
11. The author has not confirmed that all mandatory building inspections have been completed as of the Effective Date. The issuance of an occupancy permit has not been confirmed. The author has not evaluated the quality of the construction, workmanship, or materials. Confirmation of any building code compliance is beyond the professional expertise of the author and scope of this report.
12. The contents of this report are confidential and will not be disclosed by the author to any party except as provided for by the provisions of the Canadian Uniform Standards of Professional Appraisal Practice or when properly entered into evidence of a duly qualified judicial or quasi-judicial body. The author acknowledges that the information collected herein is personal and confidential and shall not use or disclose the contents of this report except as provided for in the provisions of the CUSPAP and in accordance with the privacy policy of Colliers International Realty Advisors Inc. The client agrees that in accepting this report, it shall maintain the confidentiality and privacy of any personal information contained herein and shall comply in all material respects with the contents of the author's privacy policy and in accordance with the Personal Information Protection and Electronics Documents Act.
13. The author has agreed to enter into the assignment as requested by the client named in this report for the use specified by the client which is stated in this report. The client has agreed that the performance of this report and the format are appropriate for the intended use.
14. This report, its contents, and all Appendix items and their content are the property of Colliers International Realty Advisors Inc. The client, authorized user, and any relevant facilitator are prohibited, strictly forbidden, and no permission is expressly or implicitly granted or deemed to be granted to modify, alter, merge, publish in whole or in part, screen scrape, database scrape, exploit, reproduce, decompile, reassemble, or participate in any other activity intended to separate, collect, store, reorganize, scan, copy, manipulate electronically, digitally, manually, or by any other means whatsoever this appraisal report, Appendix items, attachments, and the data contained herein for any commercial or any other use.
15. If transmitted electronically, this report will have been digitally signed and secured with a personal password to lock the appraisal file. Due to the possibility of digital modification, only originally signed reports and those reports sent directly by the author can be reasonably relied upon.
16. This report is intended for financing purposes. It is a condition of reliance on this report that the authorized lender will conduct lending, underwriting, and insurance underwriting with rigorous due diligence in accordance with the standards of a reasonable and prudent lender or insurer. This

includes but is not limited to ensuring the borrower's demonstrated willingness and capacity to service his/her debt obligations on a timely basis and to conduct loan underwriting due diligence similar to the standards as set out by the Office of the Superintendent of Financial Institutions even when not required by law. Liability is expressly denied to those parties that do not meet this condition. Any reliance on this report without satisfaction of this condition is unreasonable.

17. This report does not value the subject property as part of a foreclosure process. It values the property with the market value definition as described within the Terms of Reference and Exposure Time sections of this report and is intended to provide a conventional market value of the property. Should the subject property be sold under forced conditions such as those evident within the foreclosure process, then the achievable value may be less than as appraised. Readers should be aware that properties sold under forced conditions can sell at a significant discount from normal market value.
18. The market value determined herein assumes an Exposure Time of nine months. The Exposure Time is the estimated length of time the asset being valued would have been offered on the market prior to the hypothetical consummation of a sale at market value on the Effective Date of valuation. The overall concept of an Exposure Time encompasses both an adequate, sufficient, and reasonable time frame as well as an adequate, sufficient, and reasonable effort. The Exposure Time depends on the type of asset being valued, market conditions, and property pricing.
19. The feasibility and value of the property have been analyzed with the assumption that there is no action, suit, proceeding, or investigation pending or threatened against the real estate appraised herein. Such measures can have a significant impact on the feasibility and market value of the property and any party relying on this report is urged to ensure that none are currently outstanding.
20. The market value of the property does not necessarily represent the value of the underlying shares. Furthermore, the value of the property may or may not be proportional to divisional ownership or syndication. Such ownership arrangements can be influenced by a wide variety of accounting and tax factors that are independent of real estate considerations and therefore outside the scope of this report.
21. The estimated market value does not include consideration of any extraordinary financing, rental or income guarantees, special tax considerations, accounting issues, or any other atypical benefits that may influence the value of the property.
22. The market value estimated herein is predicated on a cash sale or sale with conventional financing. The applicable currency of the sale is assumed to be Canadian Dollars.
23. This report is only valid if it bears the signature of the author.

Property Data

Municipal Address

The Emmanuel Villa Care Home is located along the east side of Aspen Village Drive in Emerald Park, Saskatchewan. The municipality technically refers to the subject property as 77 Aspen Village Drive.

Legal Description

The subject property is legally described as Plan 01RA05443, Extension 97, Parcel F excepting thereout all mines and mineral rights. Please refer to the Appendix of this report where a copy of the property title is located.

Parcel Identification Number

The Parcel Identification Number for the Emmanuel Villa Care Home is 150804435.

Ownership History and Encumbrances

Current Ownership

A search of Certificate of Title number 149 549 068 on June 28, 2023 indicated that the Emmanuel Villa Care Home is registered in the name of Goshen Professional Care Inc. of Emerald Park, Saskatchewan.

Ownership History

The Appraisal Institute of Canada requires the analysis of any sales of the subject property that have occurred within the past three years prior to the Effective Date of the appraisal. No arms-length transfers are known to have occurred in the past three years.

Current Contracts

Canadian Uniform Standards of Professional Appraisal Practice require the consideration and analysis of any current agreement for sale, option, or listing of the property being appraised in the past year, if such

information is available in the normal course of business. As of the Effective Date of this appraisal, no such contracts are known to have existed within the past twelve months.

Encumbrances

As of the date of search, there were numerous encumbrances registered against the title of the subject property. The author is not responsible for matters of a legal nature that affect either the property being appraised or its title documents. The property is appraised on the basis that it is under responsible ownership as of the Effective Date. The author assumes that the title documents are good and marketable and that they are free of all value-influencing encumbrances. Should the title ownership or title encumbrances have any significant effect on the feasibility or value as of the Effective Date, such an effect has not been accounted for within this appraisal. Matters of a legal nature, including confirming who holds legal title to the appraised property or any portion of the appraised property, are outside the scope of work and expertise of the appraiser. Details within this report regarding property ownership and title encumbrances are for information purposes only and any reliance on such information is unreasonable. Any information provided by the appraiser does not constitute confirmation of title data. Provision of this data does not negate the need to retain a real estate lawyer, surveyor, or other appropriate experts to verify matters of title ownership and encumbrances.

Site Description

Information regarding the underlying site of the Emmanuel Villa Care Home is detailed below.

Site Area

The subject site contains 5.61 acres, more or less.

Site Dimensions

The subject site has an irregular configuration. It has frontage of approximately 257 feet along Aspen Village Drive and a variable return depth. Please see the following Site Plan for a visual description.

Site Services

The subject site is fully serviced to municipal standards including water, electricity, natural gas, storm sewer, sanitary sewer, cable television, internet access, garbage removal, and telephone.

Adjacent Uses

The following adjacent uses are noted.

- To the north are Aspen Village Drive and low density residential uses.
- To the east are a golf course, low density residential uses, and Emerald Park Road.
- To the west are Aspen Village Drive and low density residential uses.
- To the south are vacant residential development land and low density residential uses.

Adjacent Roadways

Aspen Village Drive extends along the western perimeter of the site. This two-lane paved roadway is finished with storm drainage ditches and street lighting.

Site Access

Vehicular access to the driveway loop in the front of the building is only possible from Aspen Village Drive. Access to the rear parking lot is also possible from Aspen Village Drive.

Site Topography

The subject site is relatively flat and at-grade with adjacent properties and roadways to the south and east.

Soil Conditions

The author is not qualified to comment on detrimental environmental, chemical, or biological conditions that may affect the feasibility or market value of the property appraised as of its Effective Date. This includes but is not limited to pollution or contamination of land, buildings, water, groundwater, or air. This may also include but is not limited to molds and mildews or the conditions that may give rise to either. Any such conditions that were visibly apparent at the time of the site visit or that became apparent during the normal research involved in completing this appraisal have been noted herein. It is an assumption of this report that the property complies with all regulatory requirements concerning environmental, chemical, and biological matters. It is further assumed that the property is free of any detrimental environmental, chemical, and biological conditions that may affect the market value of the property appraised. If a party relying on this appraisal requires information about or an assessment of detrimental environmental, chemical, or biological conditions that may impact the value conclusion herein, that party is advised to retain an expert qualified in such matters. The author expressly denies any legal liability related to the effect of detrimental environmental, chemical, or biological matters on the feasibility or market value of the subject property as of the Effective Date.

Flood Hazard

Emmanuel Villa Care Home is not within a Floodway or Flood Fringe Area according to the Government of Saskatchewan.

Municipal Regulation

Details regarding municipal regulation issues at the subject property are detailed below.

Statutory Plans

The Emmanuel Villa Care Home is subject to the RM of Edenwold Official Community Plan.

Municipal Overlays

The Emmanuel Villa Care Home is not subject to any municipal overlays.

Zoning Classification

The subject property is designated CS (Community Service District) by the RM of Edenwold.

Allowable Uses

There are a variety of residential and institutional uses allowed by the CS zoning bylaw. The current use of the subject property appears to be permitted. For a complete list of allowable uses, please see the Appendix to this report where a copy of the CS zoning bylaw has been included.

Development Regulations

Major development regulations applicable to the CS zone include the following.

- Minimum site frontage of 49.2 feet.
- Minimum front yard setback of 49.2 feet from a local, collector, or arterial street.
- Maximum building height of four storeys.
- Minimum site area of 10,764 square feet.

For a complete list of development regulations, please see the Appendix to this report where a copy of the CS zoning bylaw has been included.

Zoning Compliance

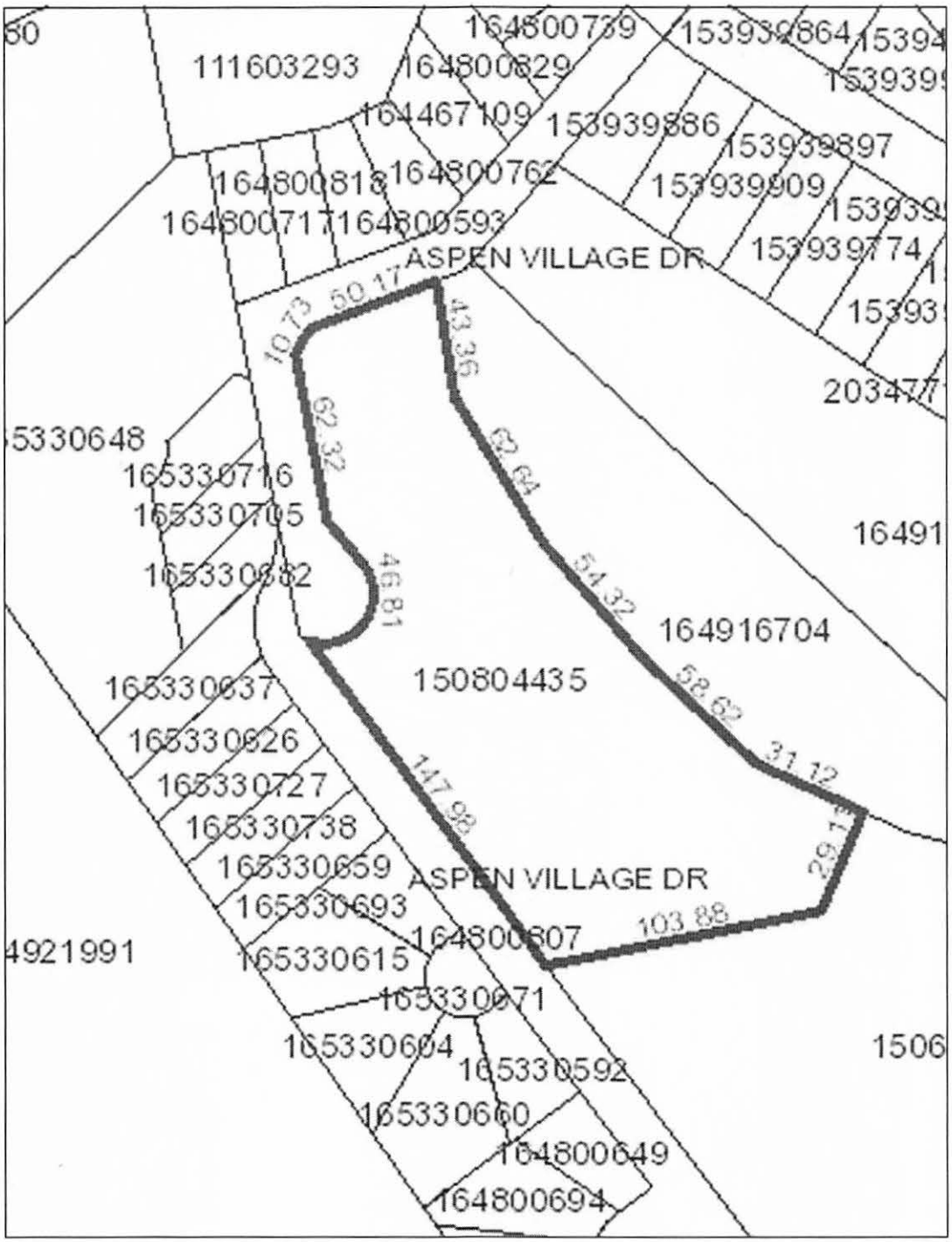
The subject property appears to be a permitted and conforming use according to its applicable zoning bylaw. However, the appraiser is a not lawyer and therefore this observation is not a certified opinion. For greater certainty, enquiries should be made with the RM of Edenwold or consultation with a real estate lawyer should be sought.

Assessment and Property Tax Information

The following information details 2023 assessment and taxation for the subject property as provided by the Saskatchewan Assessment Management Agency.

Tax Roll Number:	158EM-505091980
2023 Assessment:	$13,120,400
2023 Tax Levy:	$101,737.68

The mill rate for residential properties in the RM of Edenwold during 2023 was 9.6927. It is noted, however, that Emmanuel Villa Care Home is 20% property tax exempt. Since the assessed value appears to be substantially lower than its appraised value, a property tax appeal is not recommended.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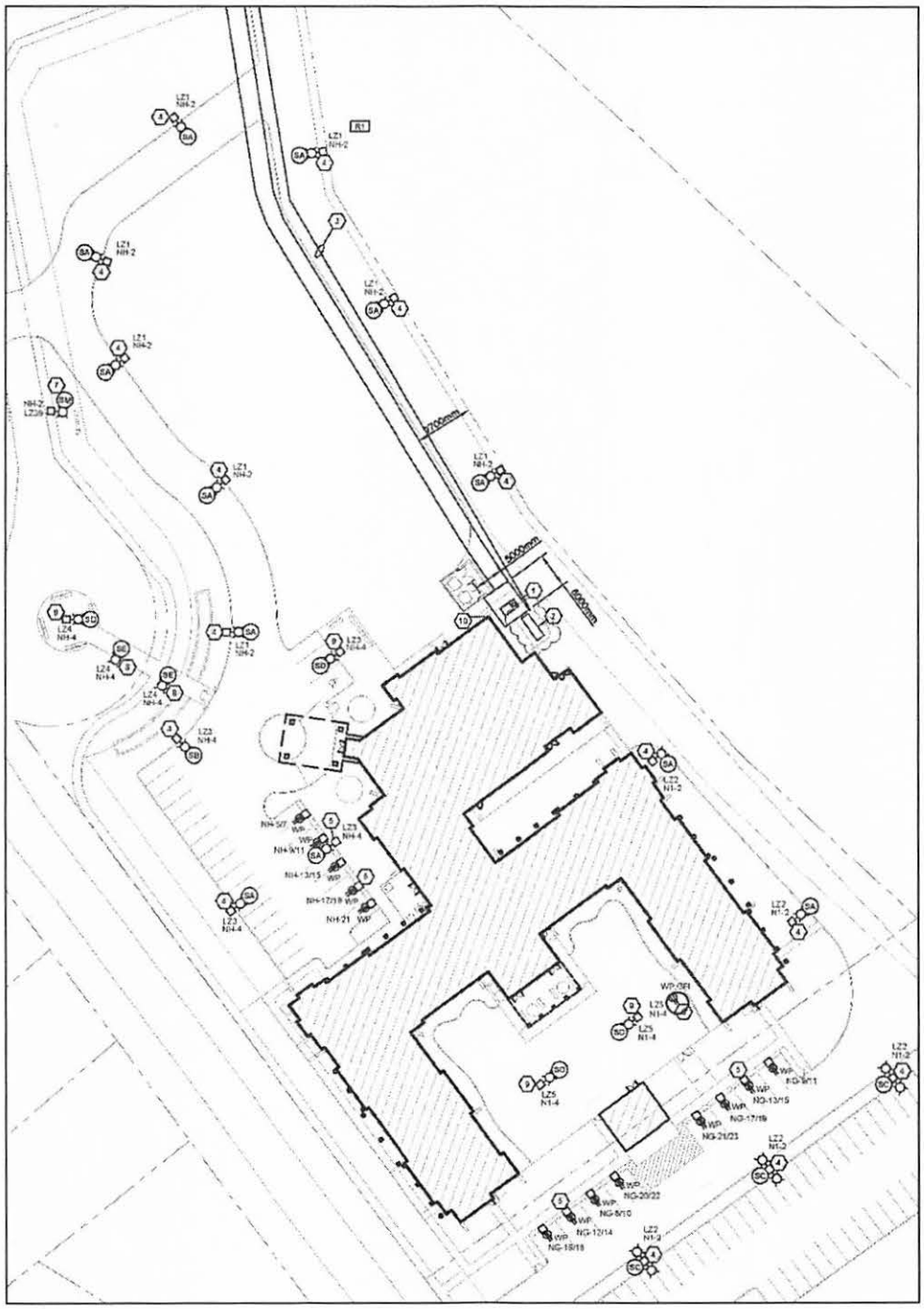
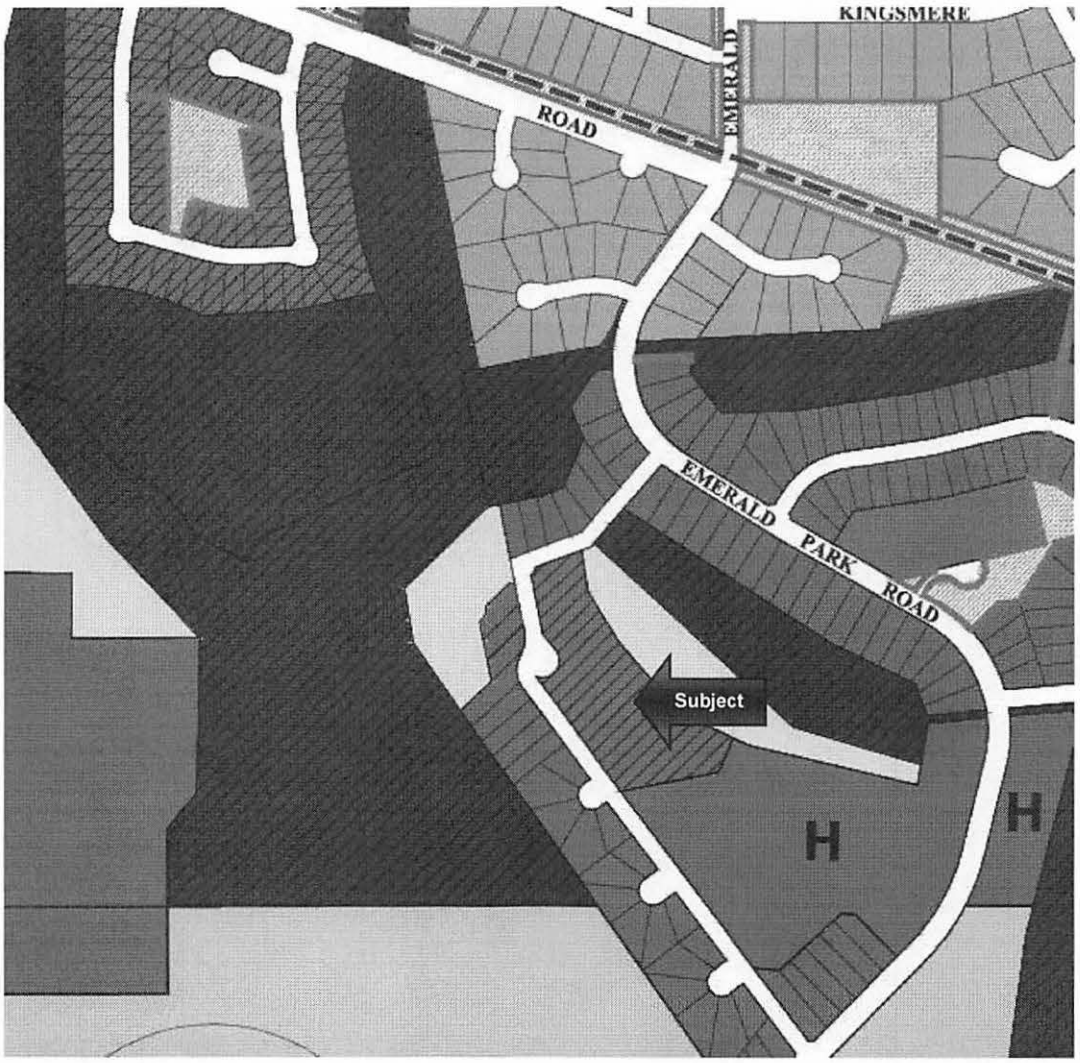
Site Plan



Building Plan

Aerial Photograph



RMH - Residential Manufactured Home

CS - Community Service

SC - Shopping Centre

Land Use Map

Description of Improvements

Property Name

- Emmanuel Villa Care Home.

Property Type

- Seniors residence.

General Property Description

- The Emmanuel Villa Care Home is situated near the southern perimeter of the subject site. Surface vehicle parking is provided to the northwest and southeast of the building.
- The building was reportedly completed in 2019. According to the Marshall Valuation Service, Good Quality Class D Homes for the Elderly have an economic life expectancy of approximately 45 years. The effective age of the improvements is approximately 4 years, which implies a remaining economic life of 41 years. Its remaining economic life could be extended with renovations.
- The building is a two-storey structure. It contains approximately 55,074 square feet of gross building area.
- The improvements were in very good condition at the time of property inspection and are well-suited to the current seniors residence use.

Structural Details

- The foundation of the building consists of poured concrete grade beams supported by concrete footings and pilings. There is a crawlspace.
- The superstructure of the building consists of wood framing.
- The roof for the building consists of wood trusses, sloped wood roof decking, and an asphalt shingle membrane.
- The appraiser is not a qualified roofing inspector. The roofing structures at Emmanuel Villa Care Home were not inspected and are considered to be in good condition for the purposes of this report. Any significant roofing deficiencies would represent a deduction from the appraised value as determined herein. A certified building inspector is recommended to determine the true condition of the roof.

Exterior Building Features

- The exterior of the building is finished with multi-tone EIFS stucco panels and decorative stone masonry.
- Windows are triple-glazed units in vinyl frames. Exterior entrance doors are aluminum frame units with triple glazing.
- A porte cochere extend from the front of the building (northwest elevation).
- Exterior up/downlighting is installed around the building perimeter.

Resident Units

- There are 80 studio units at the Emmanuel Villa Care Home. They are Long Term Care (LTC) units although palliative and end-of-life care is also offered.
- Flooring within the resident units consists primarily of vinyl planking.
- Walls consist primarily of painted gyproc.
- Ceilings consist primarily of textured gyproc.
- Lighting includes pot lighting and wall mounted fluorescent fixtures.
- Bathrooms include pedestal sink, toilet with grip bars, and a mirror.

Common Area Amenities

- The entrance foyer is situated near the northwest portion of the building and is accessed by the main doors. This area includes a reception area and male/female washrooms. The main floor also contains a craft/exercise room, a beauty salon, a market area, staff offices, chapel, dining rooms, kitchen, theatre, TV lounges, pharmacy, laundry rooms, storage rooms, and utility rooms.
- The second floor contains a craft/exercise room with balcony, computer/reading lounge, dining rooms, TV lounges, storage rooms, and utility rooms.

Building Services

- Heating within the building is provided by boiler units and baseboard heating units in each suite.
- Cooling within the building is provided by central air-conditioning.
- Main electrical service to the property is 1,200 amps and 120/208 volts.
- Commercial hot water tanks service the washrooms and kitchen areas throughout the facility.
- There are two elevators.
- Living areas are fully sprinklered (wet sprinkler system). The crawlspace is not sprinklered.
- A standard building security system has been installed.

Other Site Improvements

- There are 90 paved surface parking provided at the site.
- Landscaping is provided along the perimeter of the site, adjacent to the building, and within the courtyard. This includes grass, trees, shrubs, flower gardens, rock gardens, and planters.
- A sidewalk extends along the front (northwest) elevation of the building.
- A detached wood garage has been constructed to the south of the building.
- Garbage bins are installed adjacent to the building.

Conclusions

- The Emmanuel Villa Care Home is a functional LTC seniors residence. It has an above-average appearance and is highly competitive in the Metropolitan Regina seniors housing market.
- The author has no knowledge of any hidden or unapparent conditions on the subject property or on a neighbouring property that could affect the feasibility or market value of the subject property as of the Effective Date. It has been assumed that there are no such conditions. This includes, but is not limited to, its soils, physical structure, mechanical or other operating systems, electrical systems, foundation, roofing structures, etc. Any such conditions that were visibly apparent at the time of the site visit or that became apparent during the normal research involved in completing the report have been noted in the report. This appraisal should not be construed as an environmental audit or detailed property condition report, as such reporting is beyond the scope of the appraisal and the qualifications of the author. The author makes no guarantees or warranties, expressed or implied, regarding the condition of the property and will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. The bearing capacity of the soil is assumed to be adequate for the existing development.
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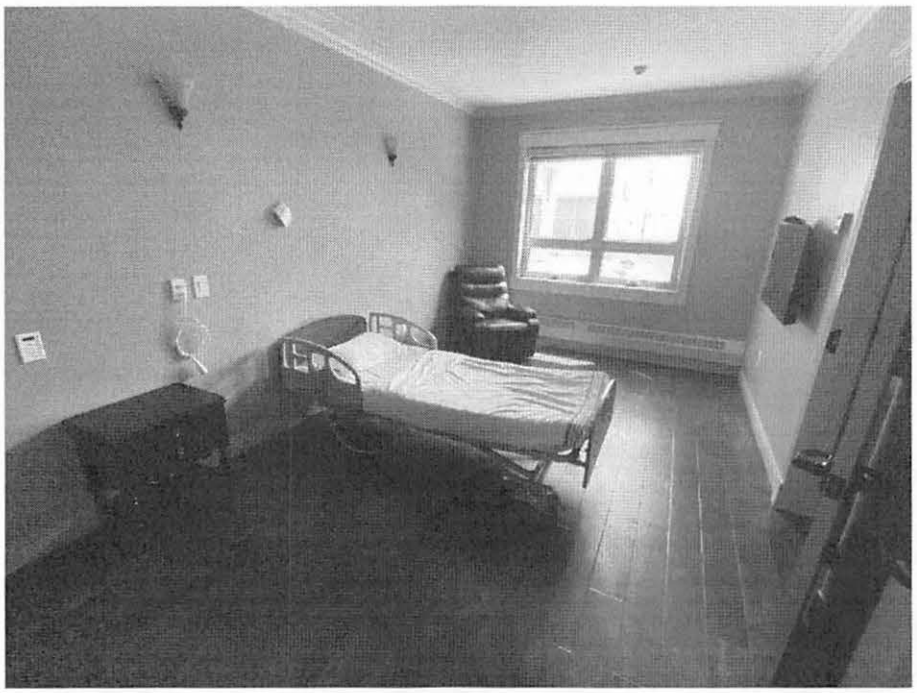
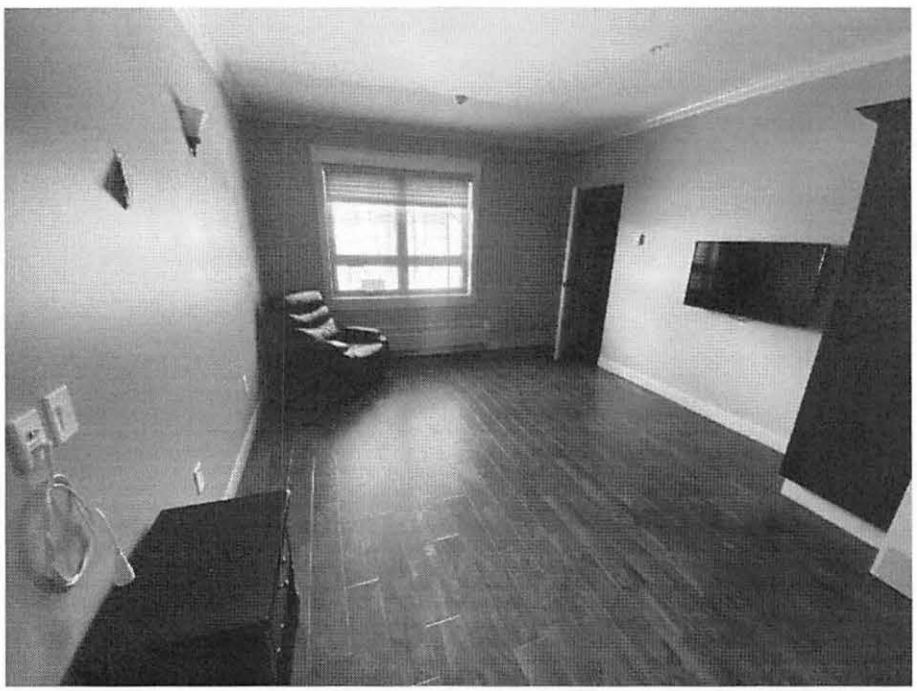
INTERIOR PHOTOGRAPHS



Resident Unit



Resident Unit

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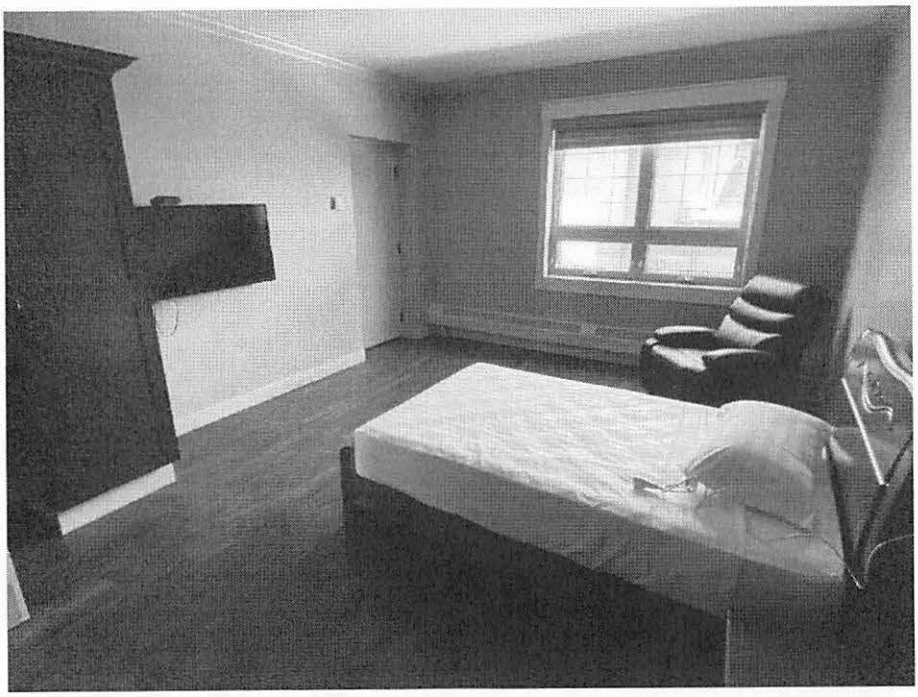

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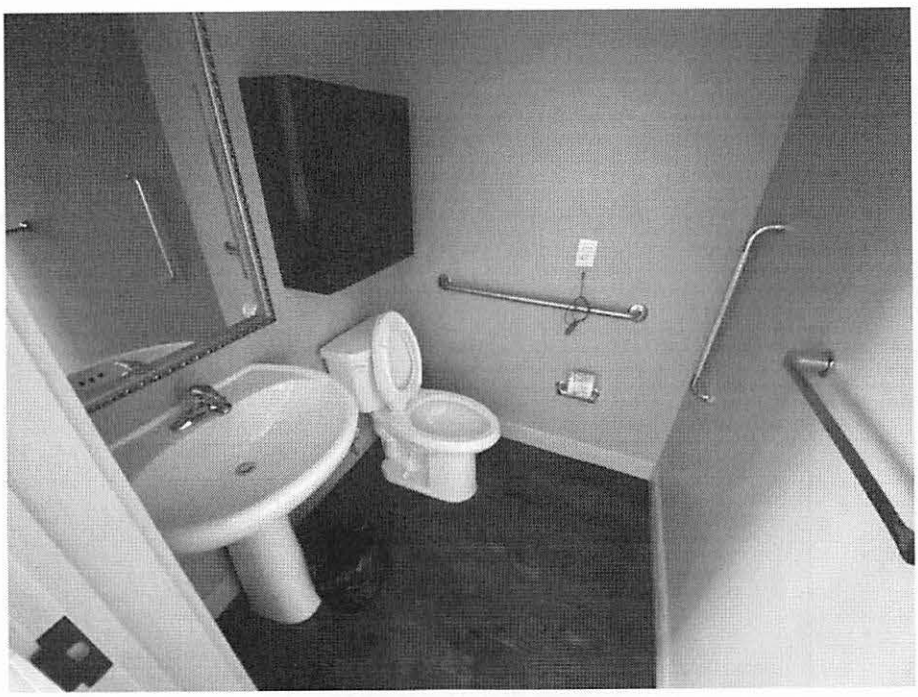
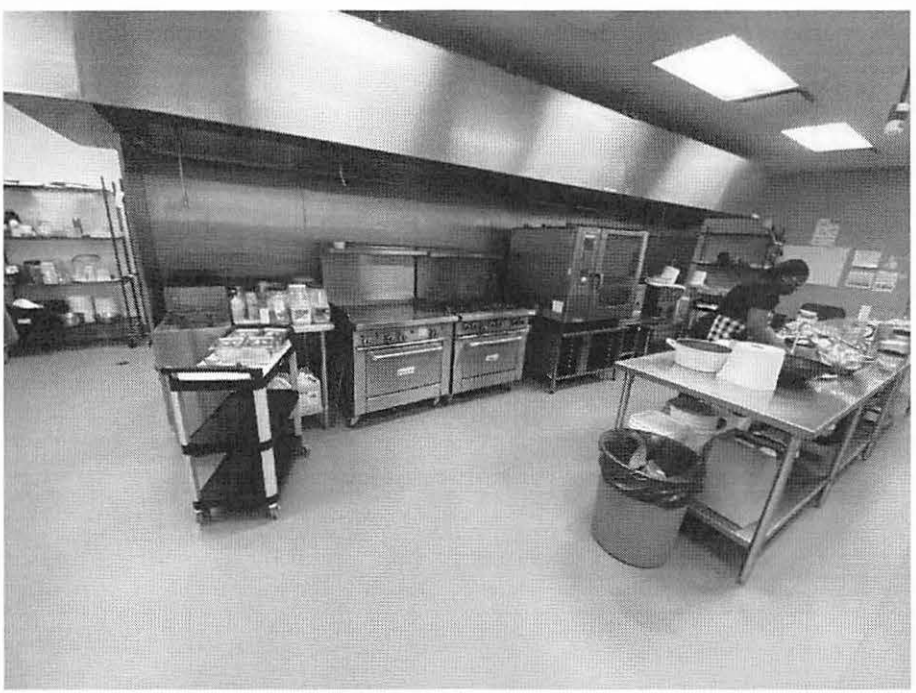


Resident Unit

INTERIOR PHOTOGRAPHS

Dining Room



Kitchen

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Theatre Room

Resident Store

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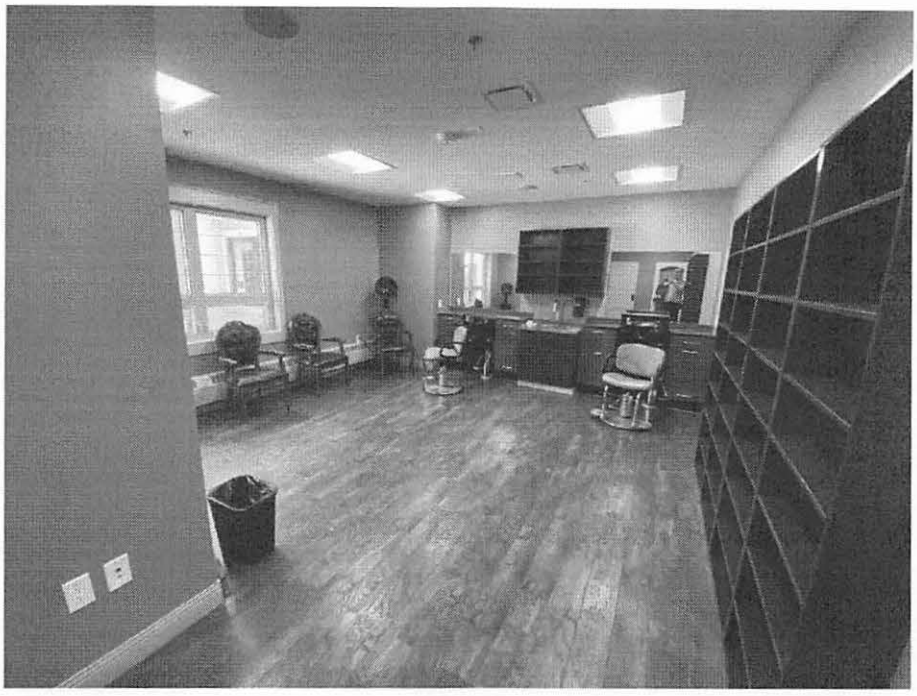

Hair Salon

Front Foyer

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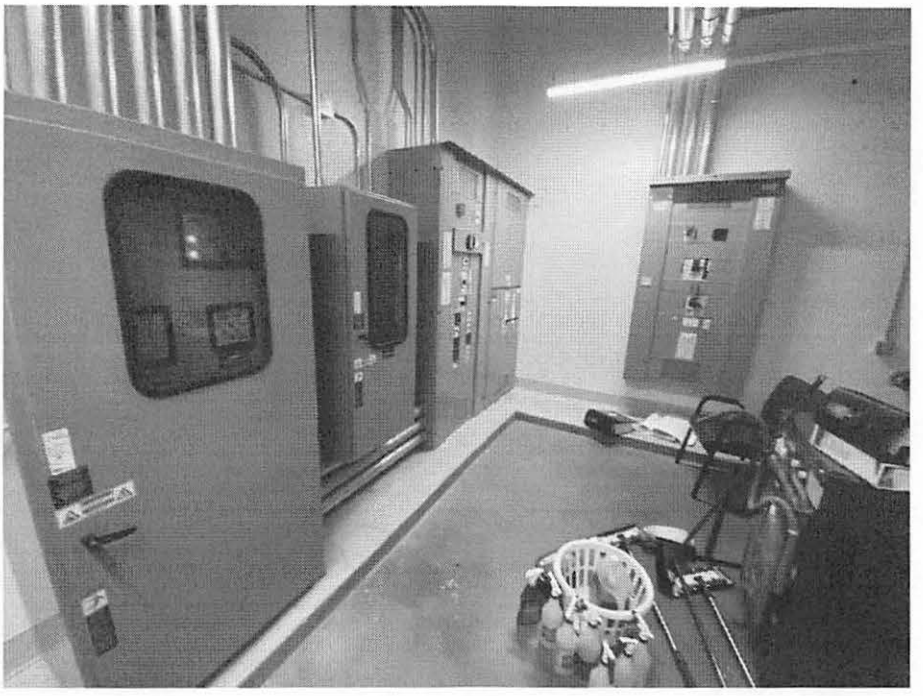
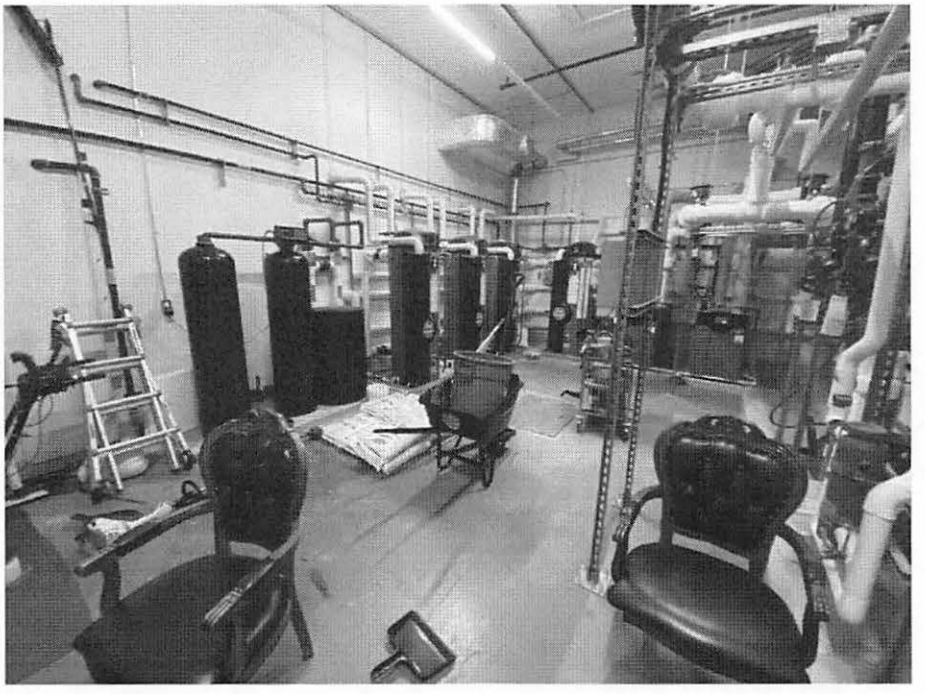


Electrical Room



Mechanical Room

Market Overviews

Canadian Economic Overview

Population

The population of Canada was reported to be 36,991,981 by the 2021 Canadian Census. This represents a 5.2% increase compared to the population count of 35,151,728 reported in the 2016 Canadian Census. Population statistics for the country over the past five census periods are detailed in the following table.

Canadian Population - Statistics Canada

	2001	2006	2011	2016	2021
Population Count	30,007,094	31,612,897	33,476,688	35,151,728	36,991,981
% Increase	4.0%	5.4%	5.9%	5.0%	5.2%

There were 16,284,235 private dwellings in Canada according to the 2021 Census. Similar to most developed countries, Canada is becoming increasingly urban. Rural Canadians now make up 17.8% of the population compared to 18.7% five years earlier. The largest population increase in the 2021 census was within the Yukon while the largest decrease occurred in Nunavut. The population update from Statistics Canada in April 2023 reported the national population increased to 39,858,480. The addition of 1,213,560 over the preceding twelve months represents a record high rate of population growth.

Economic Growth

The Canadian economy has recorded uneven growth over the past decade. The following table details actual economic growth from 2019 to 2022 plus the forecasted growth for 2023 and 2024 according to the Conference Board of Canada's most recent economic update.

Canadian Economic Growth – Conference Board of Canada

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
GDP Growth	1.6%	-4.3%	5.1%	3.2%	0.9%	2.0%

The forecasts for calendar 2023 and 2024 were recently lowered. Although the economic effects of the COVID-19 pandemic have disappeared, interest rate increases, the war in Ukraine, and labour shortages are impacting the economy negatively. If commodity prices remain high and interest rates taper off, greater growth can be expected this year. However, as of the writing of this report significant uncertainty with major economic variables makes accurate predictions for 2023 elusive.

Labour Force

Employment growth in the nation over the past six years is detailed within the following table.

Canada Labour Force Growth – Statistics Canada

	2017	2018	2019	2020	2021	2022
Net Job Gain	422,500	163,300	320,300	-571,600	886,000	448,400

The unemployment rate at the end of 2022 was 4.6%. This is a mild decrease from the unemployment rate of 5.7% at the end of 2021. Although there was a net gain of 448,400 jobs last year, the labour force increased by 246,100 and thus muted a more significant decrease in the unemployment rate. The net job gain during 2022 included an increase of 472,500 full time positions and a decrease of 24,100 part time positions. There was also 202,300 fewer unemployed persons in Canada last year. In May 2023, the unemployment rate was 5.3%. This marks a slight decrease from the 5.4% unemployment rate as recorded in May 2022. Elevated interest rates in the nation will cool the economy in 2023 and therefore job gains should be below those evident during the past two years.

Manufacturing

Canadian manufacturing shipments moved significantly downward during 2020 but elevated to record highs in 2021 and 2022. The following table details seasonally adjusted manufacturing shipments for the nation over the past six years.

Canadian Sales of Manufactured Goods – Statistics Canada - Millions CDN$

	2017	2018	2019	2020	2021	2022
Dollar Volume	$651,482	$685,227	$687,952	$611,217	$719,192	$850,880

For the month of April 2023, seasonally adjusted manufacturing sales were $72.31 billion. This represents a 0.3% increase compared to the prior month and a 1.6% decrease compared to April 2022. On a year-over-year basis, Motor vehicle parts (up 41.0%) and Motor Vehicle Body and Trailer (up 32.1%) sectors experienced the largest increases. Wood Products (down 38.6%) witnessed the largest decrease over this time frame. Inventories increased by 10.0% on a year-over-year basis for April 2023 to $123.84 billion. Unfilled orders increased by 2.3% on a year-over-year basis to $106.25 billion.

Retail Sales

Canadian retail sales were steadily increasing from 2010 onward. They dipped slightly in 2020 but increased significantly over the past two years due to the resolution of the COVID-19 pandemic and healthy economic conditions. Seasonally adjusted retail sales in the nation over the past six years are detailed on the following table.

Canadian Retail Sales – Statistics Canada - Millions CDN$

	2017	2018	2019	2020	2021	2022
Dollar Volume	$588,828	$605,934	$615,575	$603,533	$673,718	$735,792

Seasonally adjusted retail sales during 2022 were $735.8 billion. This is a 9.2% increase compared to the prior year and marked a new record high. E-commerce sales comprised 6.5% of the 2022 total. For the month of April 2023, seasonally adjusted retail sales were $65.91 billion. This is up by 1.1% from the prior month and an increase of 2.9% compared to April 2022. Shoe retailers posted the largest gains (up 18.6%) on a year-over-year basis while gasoline stations and fuel vendors (down 13.7%) posted the largest decrease in sales. Retail sales are expected to post a new record high this year due to positive economic conditions and rising inflation.

Trade

The historical trade balances in Canada over the past six years are detailed in the following table. They relate to seasonally adjusted balance of payments statistics.

International Trade – Statistics Canada - Millions CDN$

	2017	2018	2019	2020	2021	2022
Exports	$549,476	$585,419	$595,349	$524,357	$636,196	$777,099
Imports	$574,120	$607,080	$613,457	$560,515	$631,329	$757,037
Trade Balance	**-$24,644**	**-$21,661**	**-$18,109**	**-$36,158**	**$4,867**	**$20,062**

Canada ran a trade surplus of over $20 billion during 2022. This is the second consecutive surplus and was primarily due to rising commodity prices. For the month of April 2023, Canada's trade surplus was approximately $1.94 billion. Exports reached $64.85 billion (down 1.5% year-over-year) during April 2023 while imports were $62.91 billion (down 1.8% year-over-year). Exports to Italy recorded the largest year-over-year increase (up 53.6%) while Germany (down 24.9%) decreased the most.

Federal Budget

The Federal Liberal Government ran on a platform of balanced budgets by 2019 but have run deficits since elected in 2015. The last pre-pandemic budget (2019/2020) recorded a deficit of $19.8 billion. For Fiscal 2020/21, the budget deficit ballooned to a record $354.2 billion due to a decline in revenue and increases in pandemic-related spending. According to budget documents, the federal budget deficit was $113.8 billion for 2021/22 and $43.0 billion for 2022/23. The Liberal Government has opted to continue elevated deficits for the foreseeable future including $40.1 billion for 2023/24 and $35.0 billion for 2024/25. The most recent budget includes some minor tax changes, significant spending on green energy subsidies, free dental care, and a 2% tax on the net value of share repurchases.

Saskatchewan Economic Overview

Population

The population of Saskatchewan was 1,132,505 according to the most recent Canadian Census (2021). This represents a 3.1% increase compared to the 2016 Canadian Census that reported a population count of 1,098,352. Population statistics for the province over the past five census periods are detailed in the following table.

Saskatchewan Population - Statistics Canada

	2001	2006	2011	2016	2021
Population Count	978,933	968,157	1,033,381	1,098,352	1,132,505
% Increase	-1.1%	-1.1%	6.7%	6.3%	3.1%

The population increase for the province was lower than the national average (5.2%) and less than half of the prior period increase (2011 to 2016). There were 513,725 private dwellings in Saskatchewan according to the 2021 Canadian Census. The population density of Saskatchewan is 2.0 persons per square kilometer based on a province size of 577,060 square kilometers and the average age is 38.8. According to the most recent population update from Statistics Canada (April 2023), the population of the province was 1,221,439. That is a relatively high growth of 33,101 persons over the past twelve months.

Economic Growth

The Saskatchewan economy was strong during the first part of the decade but weakened during 2015 and 2016 due primarily to commodity price weakness (oil, grain, potash). It appeared to be recovering when the COVID-19 pandemic struck in 2020. The following table details actual and forecasted economic growth for Saskatchewan as reported by the Conference Board of Canada within their most recent update about the province.

Saskatchewan Economic Growth – Conference Board of Canada

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Forecast 2023	Forecast 2024
GDP Growth	-0.3%	-5.2%	-0.3%	7.6%	1.6%	2.0%

GDP in Saskatchewan remained weak during 2021 due to the lingering pandemic and a drought that year. High commodity prices, a recovery in uranium and potash sectors, agricultural prosperity, population growth, and the resolution of the COVID-19 pandemic fueled a more positive momentum last year. Non-residential investment was a particularly bright spot, increasing by 8.7% during 2022. Further economic growth of 1.6% is forecast by the Conference Board for the current year.

Labour Force

Saskatchewan has been enjoying a labour force bounce-back from 2020 when the COVID-19 pandemic caused widespread layoffs and economic lockdowns. The net employment change on an annual basis for the province over the past six years is detailed within the following table.

Saskatchewan Labour Force Growth – Statistics Canada

	2017	2018	2019	2020	2021	2022
Net Job Change	300	10,800	100	-25,600	23,400	16,700

There was a net gain of 16,700 jobs in Saskatchewan during 2022. That included 11,100 more full time position and 5,600 more part time jobs. There was also 5,200 fewer unemployed persons and as such the unemployment rate decreased to 4.1% by the end of last year. Saskatchewan's labour participation rate at 66.7% is the second highest in Canada. The unemployment rate for Saskatchewan during May 2023 was 5.0%. This is a decrease from the unemployment rate of 5.4% as recorded in May 2022. Job growth in 2023 is expected to continue to be positive but at lower levels than the past two years due to stagnant commodity prices and higher interest rates.

Manufacturing

Manufacturing activity in the province has fluctuated significantly in the province since 2017 but reached a new record high during 2022. According to Statistics Canada, Saskatchewan seasonally adjusted manufacturing shipments over this time frame are detailed in the following table.

Saskatchewan Sales of Manufactured Goods – Statistics Canada - Millions CDN$

	2017	2018	2019	2020	2021	2022
Dollar Volume	$16,086	$17,852	$16,240	$15,344	$20,438	$26,192

Seasonally adjusted manufacturing sales totaled $26.19 billion in 2022, which is a 28.2% increase compared to the prior year. This increase occurred primarily due to climbing commodity prices and their associated manufactured products. For the month of April 2023, the seasonally adjusted volume of manufactured goods in Saskatchewan totaled $1.96 billion. This is a 7.5% increase compared to April 2022. Manufacturing shipments should continue to rebound through 2023 due to healthy commodity prices and a healthy provincial economy.

Retail Sales

On a per capita basis, retail sales in Saskatchewan are the second highest in the nation after Alberta. Although they stalled during the COVID-19 pandemic, economic prosperity throughout the province accelerated sales in 2022. Seasonally adjusted retail sales in the province over the past six years are detailed in the following table.

Saskatchewan Retail Sales – Statistics Canada - Millions CDN$

	2017	2018	2019	2020	2021	2022
Dollar Volume	$19,577	$19,509	$19,419	$19,905	$22,819	$25,094

Retail sales in the province were $25.09 billion during 2022, which is a new record high and a significant increase compared to the prior year. For April 2023, retail sales in Saskatchewan were $2.09 billion. This is up by 0.8% compared to the prior month and a year-over-year increase of 2.0%. Motor vehicle & parts dealers and gasoline stations were the highest gainers in the province. Further increases in retail spending are expected for the remainder of the year.

Building Permits

Seasonally adjusted building permits for the Province of Saskatchewan totaled $2.13 billion during 2022. This is an increase compared to the permit total of $1.75 billion during the prior year. Saskatchewan building permits over the past six years are detailed on the following table.

Seasonally Adjusted Saskatchewan Building Permits - $ Thousands

	2017	2018	2019	2020	2021	2022
Residential Permits	$1,175,417	$829,139	$669,148	$826,510	$1,017,459	$1,083,144
Non-Residential Permits	$1,020,799	$1,005,104	$919,040	$565,772	$729,865	$1,046,661
Total Permits	**$2,196,216**	**$1,834,243**	**$1,588,188**	**$1,392,282**	**$1,747,324**	**$2,129,805**

During 2022, residential permits increased by 6.5% and non-residential permits increased by 43.4%. For April 2023, building permits in the province totaled $110.5 million. This is a 38.3% decrease compared to the $179.2 million in building permits recorded during April 2022. Building permit values in Saskatchewan are expected to be more positive during the remainder of 2023 due to positive economic growth, relatively high commodity prices, and recovering provincial finances.

Provincial Budget

The Province of Saskatchewan recorded a budget deficit of $1.13 billion during 2020/21 and a deficit of $2.18 billion during 2021/22. Those years were highly influenced by the COVID-19 pandemic, which featured economic declines and significant increases in preventative health spending. For the current fiscal year (2022/23), the province has forecast a surplus of $1.04 billion. This includes significant additional health spending, $470 million in new mental health and addiction spending, $310 million in additional early childhood education spending, and no major tax increases. The budget relies on relatively conservative estimates for energy and agricultural prices, which appear to suggest that an even greater surplus may be possible. Saskatchewan has the second lowest debt-to-GDP ratio in the country and the second highest credit rating (Aa1 by Moody's).

Metropolitan Regina Economic Overview

Population

The subject property is located within Metropolitan Regina. According to the most recent Government of Canada Census, Regina had a population of 226,404 during 2021. Population statistics for the city over the past five census periods are detailed in the following table.

Metropolitan Regina Population - Statistics Canada

	2001	2006	2011	2016	2021
Population Count	178,225	179,246	193,150	215,106	226,404
% Increase	**-1.2%**	**0.6%**	**7.7%**	**11.4%**	**5.3%**

The population count for Metro Regina was 249,217 during 2021. This was also a 5.3% increase compared to a metro population of 236,695 during 2016. The average age of a Regina citizen is 39.0, which is similar to the provincial average of 38.8 for the province overall but lower than the national average of 41.9. There are 108,120 private residences in the metro area, which measures 4,324 square kilometers. The Statistics Canada update for July 2022 pegs the population in Metropolitan Regina at 268,804

Economic Growth

The economy in Metropolitan Regina experienced a significant decline during 2020 due to the lockdowns associated with the COVID-19 pandemic. According to the Conference Board of Canada, this drop was mostly reversed in 2021. A new record high GDP was achieved last year. The following table details GDP growth rates for major Canadian cities from 2019 to 2021 plus the forecast for 2022 and 2023.

Municipal Economic Growth – Conference Board of Canada

	Actual 2019	Actual 2020	Actual 2021	Forecast 2022	Forecast 2023
Victoria	2.1%	-3.8%	5.7%	2.6%	1.8%
Vancouver	2.4%	-3.8%	4.6%	2.8%	2.2%
Edmonton	1.8%	-7.4%	4.8%	4.9%	3.3%
Calgary	2.7%	-7.5%	6.5%	6.3%	3.8%
Saskatoon	1.1%	-5.8%	4.4%	7.2%	3.9%
Regina	**1.3%**	**-5.3%**	**3.1%**	**6.1%**	**3.3%**
Winnipeg	2.3%	-4.7%	4.1%	2.7%	2.8%
Toronto	2.3%	-4.8%	4.2%	3.8%	2.1%
Ottawa	2.6%	-4.3%	4.5%	3.4%	2.0%
Montreal	3.2%	-4.8%	6.0%	3.1%	1.2%

Quebec City	2.1%	-5.4%	4.3%	2.5%	1.6%
Halifax	1.6%	-2.1%	5.5%	3.2%	2.0%

Despite the increase to interest rates, the Regina economy has recovered the economic losses experienced during the pandemic and is now at record high activity. Growth in the city is expected to be tied for the third highest in the country after Calgary and Saskatoon.

Labour Force

There were job losses in Regina during 2020 due to pandemic conditions but these losses were more than recovered during 2021. Job gains continued throughout 2022. According to the Labour Force Report by Statistics Canada, historical net job gains and losses across major Canadian cities during the past five calendar years are detailed in the following table.

Canadian Metropolitan Area Net Job Creation

City	2018	2019	2020	2021	2022
Victoria	-100	5,700	-6,900	7,900	6,500
Vancouver	30,100	19,400	-51,600	79,000	26,100
Edmonton	27,500	-11,100	-51,000	68,400	8,800
Calgary	7,900	27,500	-13,300	12,700	46,900
Saskatoon	9,200	1,700	-5,000	16,000	4,200
Regina	**400**	**200**	**-1,700**	**1,100**	**1,200**
Winnipeg	9,400	2,900	-15,900	23,700	8,800
Toronto	21,500	152,600	-78,200	210,700	-18,200
Ottawa	9,300	62,600	-68,600	25,200	11,700
Montreal	30,200	-200	-8,400	96,000	68,700
Quebec City	-5,900	7,300	-3,700	1,300	2,000
Halifax	11,500	3,600	3,800	5,600	10,400

The unemployment rate within Metropolitan Regina declined to 4.1% at the end of 2022. This is a moderate drop from the rate of 4.4% as recorded in December 2021. Job growth within the city was exclusively full time positions. Part time jobs decreased last year. There were also 700 fewer unemployed persons during 2022. The labour participation rate in Regina was 66.3% at the end of 2022, which is a decrease over the prior twelve months but one of the highest in Canada. For the month of May 2023, the unemployment rate was 5.4% which is a decrease from the 5.6% unemployment rate recorded twelve months earlier. Job growth should be stronger in 2023 than it was in 2022 within the city. Interest rates have begun to cool the local economy but commodity prices have remained buoyant and population growth remains elevated.

Household Income

Despite the harsh economic circumstances brought forth by the COVID-19 pandemic, household income levels in Metro Regina increased by 0.43% during 2022 to $55,650. This is relatively close to the national average. According to the Conference Board of Canada's most recent metropolitan update, household income per capita in Metropolitan Regina and the seven other largest cities in the nation are estimated in the following table.

Household Income Per Capita - Major Canadian Cities - 2022

Quebec City	Montreal	Ottawa	Toronto	**Regina**	Calgary	Edmonton	Vancouver
$54,377	$53,646	$55,916	$55,791	**$55,650**	$63,742	$57,864	$55,196

Strong economic growth, healthy commodity prices, and significant capital expenditures associated with the construction of major projects in the area are expected to resume the upward momentum in household income per capita during 2023.

Building Permits

Building permits in Regina totaled $5.14 billion in 2022. This is a 14.4% increase compared to the prior year due to softening pandemic conditions. The following table details building permit levels in Metro Edmonton over the past six years according to Statistics Canada.

Seasonally Adjusted Edmonton Building Permits (Thousand $) – Statistics Canada

	2017	2018	2019	2020	2021	2022
Residential Permits	$368,675	$267,024	$155,993	$183,665	$233,046	$222,836
Non-Residential Permits	$333,952	$254,273	$272,549	$162,651	$205,870	$198,150
Total Permits	**$702,627**	**$521,295**	**$428,542**	**$346,316**	**$438,916**	**$420,988**

Residential housing permits decreased by 4.6% during 2022 and non-residential permits decreased by 3.9%. For the month of April 2023, building permits in Metro Regina totaled $28.7 million. This is a 30.9% decrease compared to the permit total of $41.5 million as recorded in April 2022. Building permits are expected to climb during 2023 as the economy continues to recover.

Housing Market Overview

An important indicator of the strength of the local economy is the housing market. According to the Regina Real Estate Board, housing activity in Metropolitan Regina is detailed as follows.

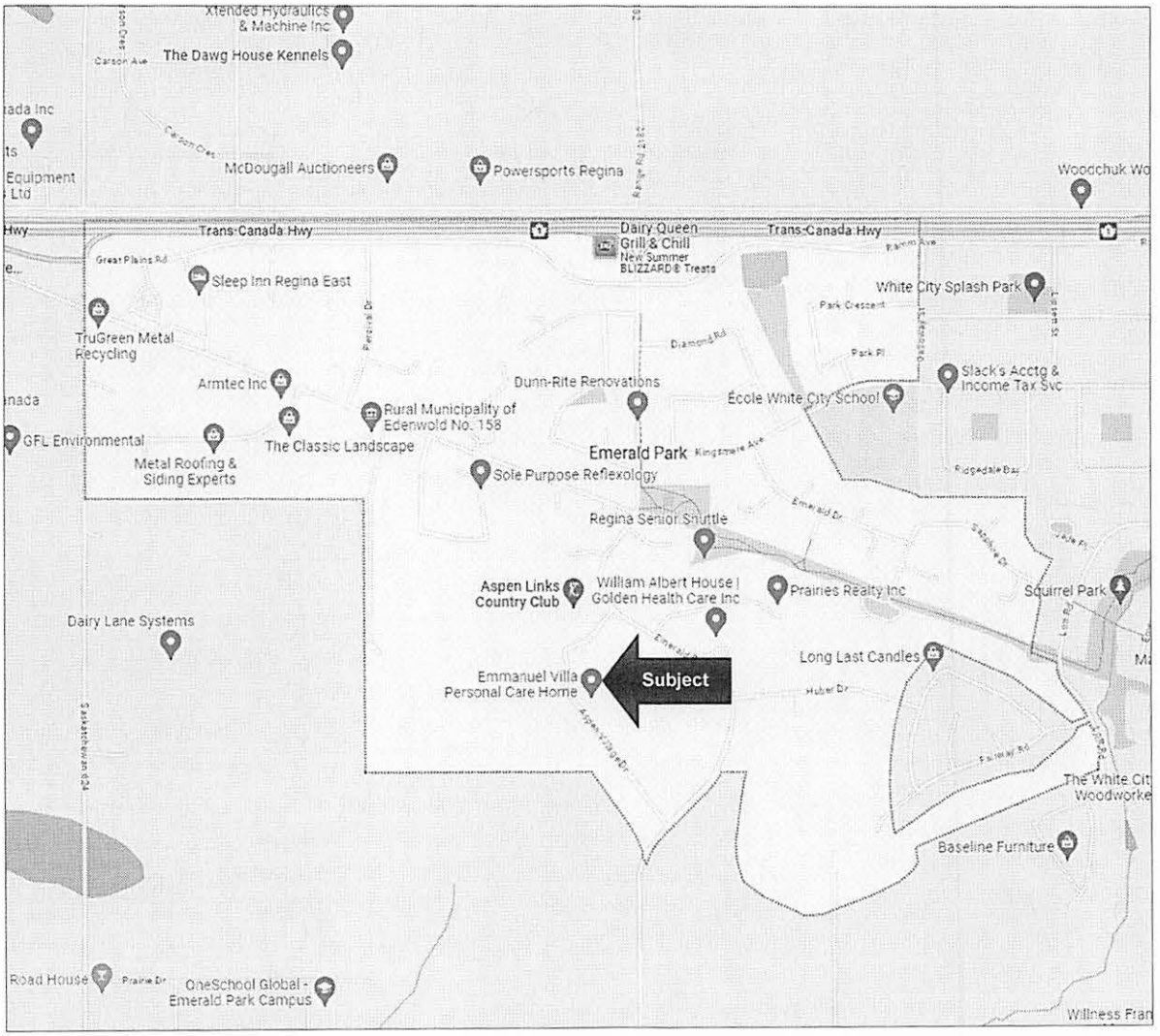
Housing Statistics - All Property Types - Metropolitan Regina

Month	Average Price	Sales	New Listings	Days to Sell
May 2019	$314,674	286	637	53
May 2020	$296,694	234	485	61
May 2021	$330,429	387	646	42
May 2022	$337,676	452	693	39
May 2023	$312,651	418	576	46

As noted in the preceding table, the average price has started to decrease along with a decrease in the number of sales and number of new listings. This appears to be a result of increases to interest rates as opposed to weak economic conditions. Interest rate stabilization this year should fuel housing price improvements by the Fourth Quarter.

Neighbourhood Overview

The subject property is located within the unincorporated community known as Emerald Park. Emerald Park is located along Highway 1 a short distance east of the City of Regina. Emerald Park was founded in 1984 and currently contains a population of approximately 1,553. The community primarily consists of residential uses. This mainly consists of single family residences but some row-housing and mid-rise projects are also evident. Prominent commercial users include Emerald Park Home Hardware, Sleep Inn Regina East, Ramada by Wyndham Emerald Park, Sobey's Liquor, Co-op Gas Bar, Fancy Fork Café and Bistro, Aspen Links Country Club, and several others. Significant greenspace is evident in the southern parts of the community, including the Aspen Links Country Club that is adjacent to the subject property. Due to its location along Highway 1 in Metropolitan Regina, the presence of several prominent commercial uses, and availability of greenspace, Emerald Park appears to be well-suited for a seniors residence like the Emmanuel Villa Care Home.



Neighbourhood Map

NEIGHBOURHOOD PHOTOGRAPHS

View South along Aspen Village Drive

View North along Aspen Village Drive

Canadian Seniors Housing Market Overview

Introduction

Similar to almost every other developed country, the population of Canada has been aging over the past twenty years. As the baby boomer generation advances into their senior years, this effect has become more pronounced. This situation has caused both problems and opportunities for real estate markets in Canada. For seniors residence developers and operators, increasing demand for their product has resulted in increasing supply levels. Lifestyle changes away from family-living and increasing societal wealth has further bolstered the asset class. This trend will continue for the next twenty years.

Seniors housing is a real estate asset that provides both accommodation for its residents as well as a varying level of services and programs. Although they are described in different ways by different groups, there are five basic categories that are recognized within Canada. In order from lowest level of service to highest, they are described as follows.

- ***Seniors Apartments (SA)***. This category relates to a seniors residence with nil to minimal common services and amenities. They typically have the appearance of conventional apartment-style accommodation. Some services may be provided at an additional cost but these residences require little assistance with daily chores and lifestyle management. They are not typically subsidized by the government and are typically for residents younger than 75.
- ***Independent Living (IL)***. This category relates to a seniors homes with some minor services provided including transportation, sporadic laundry services, one or more meals per day, and some basic care. They typically provide emergency services, 24-hour supervision, and planned events for residents. They may provide some minimal assistance with daily living needs (ADL) including dressing, medication management, eating, bathing, etc.
- ***Supportive Living (SL)***. Also referred to as Assisted Living (AL). This category would include shelter, programs, transportation, regular laundry services, three meals per day, and assistance with daily living (ADL) activities. They generally provide care for older residents (usually 80+) who would normally have trouble with day-to-day personal upkeep.
- ***Memory Care (MC)***. This category includes all of those services as provided by supportive living. However, memory care residents have Dementia or Alzheimer issues that require significant additional staffing and support. Security needs for this type of accommodation are usually the most stringent.
- ***Long Term Care (LTC)***. This category relates to seniors homes with hospital quality services. Residents are usually dealing with serious medical issues including terminal disease. They require full time nurse and specialist support. Such facilities usually receive a high level of government funding and support.

All of the above categories may or may not involve government subsidies with construction and/or operation. Many seniors homes have a variety of care levels available under one roof. For example, Continuing Care Retirement Communities offer the full range of accommodation from independent living to long-term care.

Senior Population

The population of Canada has been steadily ageing over the past twenty years. The following table details the average age and number of seniors in the country over the past five Canadian Census periods (2001 to 2021).

Canadian Senior Population - Statistics Canada

Age Category	2001	2006	2011	2016	2021
Population 65+	3,888,550	4,335,250	4,945,065	5,935,630	7,021,430
% of Total Population	13.0%	13.7%	14.8%	16.9%	19.0%
Population 85+	415,910	520,605	645,515	770,780	861,395
% of Total Population	1.4%	1.6%	1.9%	2.2%	2.3%
Median Age	37.6	39.5	40.6	41.2	41.6

Over the past twenty years, the number of persons over the age of 65 has increased by 81% while the number of persons over 85 has increased by 107%. This trend is expected to continue in the future as Canada's population over the age of 75 is expected to increase 4.4% annually over the next ten years.

Inventory of Seniors Housing

According to information provided by the 2021 CMHC Senior's Housing Report, there were 2,872 seniors residences in Canada as of 2021. The 2022 report has not yet been issued as of the writing of this appraisal. The provincial breakdown of this inventory from this CMHC report is detailed on the following table.

Seniors Housing Inventory in Canada

Province	Residences	Units
Atlantic Canada	190	10,599
Quebec	1,181	130,935
Ontario	749	67,399
Manitoba	52	5,080
Saskatchewan	190	8,323
Alberta	140	16,523
British Columbia	370	33,320
Canada	**2,872**	**272,179**

The 2021 inventory of 2,872 seniors residences is a minor decrease compared to the 2,880 seniors residences counted within the 2020 housing report. There were 272,179 seniors residence units within these facilities, which is a 3.8% increase compared to the 262,338 units registered in the 2020 housing report. This implies that older smaller homes are being closed while larger/modern facilities are being opened. The annual supply change in seniors residences over the past seven years according to CMHC, on a percentage basis, are detailed below.

Seniors Residence Unit Supply Change in Canada

Year	2015	2016	2017	2018	2019	2020	2021
Supply Change	2.4%	3.6%	1.9%	4.6%	2.9%	2.6%	3.8%

According to Marcus & Millichap, in order to maintain an appropriate level of availability, inventory will need to increase by at least the same rate as the elderly population, which translates to an estimated requirement of approximately 148,000 new units over the next ten years.

Demand for Seniors Housing

According to information provided by the 2021 CMHC Senior's Housing Report, there were 253,340 residents in Canadian seniors housing as of July 2021. The provincial breakdown of these residents, as well as the applicable capture rates, are detailed on the following table.

Seniors Housing Demand in Canada

Province	Population 75+	Residents	Capture Rate
Atlantic Canada	220,200	9,610	4.4%
Quebec	753,983	127,897	17.0%
Ontario	1,161,189	57,910	5.0%
Manitoba	95,911	5,105	5.3%
Saskatchewan	83,700	7,154	8.5%
Alberta	255,800	13,651	5.3%
British Columbia	422,900	32,013	7.6%
Canada	**2,993,683**	**253,340**	**8.5%**

Canada had a total of 253,340 residents within seniors homes during 2021. This is a 4.4% decrease compared to the 265,178 residents recorded during 2020. The annual demand change in seniors residences over the past seven years according to CMHC, on a percentage basis, are detailed on the following table.

Seniors Residence Demand Change in Canada

Year	2015	2016	2017	2018	2019	2020	2021
Demand Change	2.9%	4.5%	2.3%	4.6%	2.4%	3.0%	-4.4%

Although the COVID-19 caused short-term instability to seniors homes, resident population levels are increasing as of the writing of this report due to the aging of the nation and cultural changes that make this option increasingly acceptable.

Seniors Residence Vacancy Levels

Demand for seniors housing outpaced supply during the first half of the last decade. This trend reversed in 2017 and spiked significantly lower during the COVID-19 pandemic. National vacancy levels for seniors residences over the past seven years are detailed on the following table. These statistics are sourced from the CMHC Seniors Housing Report.

Seniors Residence Vacancy Levels in Canada

Year	2015	2016	2017	2018	2019	2020	2021
Vacancy Rate	8.9%	8.2%	7.6%	8.2%	8.3%	8.6%	15.5%

Vacancy levels were dramatically impacted by the COVID-19 pandemic but are now resolving due to the passing of this situation. Increasing government support is also a factor. Vacancy rates will therefore most likely return to normalized levels in the near-term future.

Seniors Residence Rental Rates

CMHC also tracks rental rates for seniors homes and further breaks these records down in regards to the type of residence, age of the structure, level of care, etc. The following table details rental rates for seniors residences on a province by province basis as tracked within the CMHC Seniors Housing Report.

Seniors Housing Average Rental Rates in Canada - 2021

Province	Bachelors	One Bedrooms	Two Bedrooms+
Atlantic Canada	$2,925	$2,928	$3,710
Quebec	$1,523	$1,881	$2,474
Ontario	$3,349	$4,642	$5,829
Manitoba	$2,180	$2,801	$3,200
Saskatchewan	$2,899	$3,188	$4,010

Alberta	$2,768	$3,396	$4,282
British Columbia	$2,778	$3,529	$4,728

Rental rates in seniors residences should continue to outpace inflation as government subsidies proliferate and the quality of care increases over the medium-term future.

Saskatchewan Seniors Housing Market Overview

Introduction

The median age within Saskatchewan is slightly younger than the median age of Canada. Nevertheless, an increasing and aging population within the province will bolster demand for seniors housing in the medium term future and developers will most likely increase the supply of such facilities.

Senior Population

The following table details the average age and number of seniors in Saskatchewan over the past five census periods (2001 to 2021).

Saskatchewan Senior Population - Statistics Canada

	2001	2006	2011	2016	2021
Population 65+	147,565	149,315	153,700	170,425	197,980
% of Total Population	15.1%	15.4%	14.9%	15.5%	17.5%
Population 85+	21,090	23,820	25,475	26,940	27,765
% of Total Population	2.2%	2.5%	2.5%	2.5%	2.5%
Median Age	36.7	36.7	38.7	37.8	38.8

Over the past twenty years, the number of persons over the age of 65 has increased by 34% while the number of persons over 85 has increased by 32%. Both of these growth rates are less than half of the national trend. However, the population in the province will continue to age and therefore demand for seniors housing will continue to increase.

Inventory of Seniors Housing

Due to the relatively small size of the housing inventory in Saskatchewan, increases to the inventory of seniors homes in the province have been uneven over the past six years. Fluctuations in the housing inventory, according to the CMHC Seniors Housing Report, are detailed on the following table.

Seniors Housing Inventory in Saskatchewan

Year	2016	2017	2018	2019	2020	2021
Residences	177	176	185	183	195	190
Number of Units	6,900	6,949	7,580	7,590	8,181	8,323
Rate of Increase	6.5%	0.7%	9.1%	0.1%	7.8%	1.7%

Relatively sharp increases in 2018 and 2020 are balanced by low increases during 2019 and 2021. It is noted that the inventory within Saskatoon (3,558 units) is significantly higher than in Regina (2,120 units) or the remainder of the province (2,645 units). Additional increases to the housing inventory in all three geographical areas are expected over the next three years.

Demand for Seniors Housing

Housing demand for seniors residence in Saskatchewan has grown substantially over the past ten years. Last year (2021), however, demand dropped by 6.8%. The historical trend for seniors housing demand in the province as reported by CMHC is detailed within the following table.

Seniors Housing Demand in Saskatchewan

Year	Population 75+	Residents	Increase	Capture Rate
2016	79,200	6,751	5.1%	8.5%
2017	79,700	6,866	1.7%	8.6%
2018	80,700	7,136	3.9%	8.8%
2019	81,160	7,068	-1.0%	8.0%
2020	82,100	7,680	8.7%	9.4%
2021	83,700	7,154	-6.8%	8.5%

The decrease in demand during 2019 appears to be the result of a weak provincial economy and the decrease in 2021 was almost certainly due to the COVID-19 pandemic. However, the population is ageing and public funds are more accessible than ever. As such, the demand trend will most likely resume to positive levels over the medium-term future.

Seniors Residence Vacancy Levels

As detailed within the preceding tables, demand for seniors residences declined during 2021. Exacerbating this factor was a sharp increase in supply during 2020. The combination of these two factors resulted in vacancy levels that have jumped from 13.4% in 2020 to 20.4% in 2021. The following table tracks vacancy in the province over the past seven years as detailed within the CMHC Seniors Housing Report.

Seniors Residence Vacancy Levels in Saskatchewan

Year	2015	2016	2017	2018	2019	2020	2021
Vacancy Rate	8.7%	9.2%	9.0%	13.3%	13.9%	13.4%	20.4%

Vacancy levels should remain elevated this year due to the lingering effects of the COVID-19 pandemic. However, an aging and growing Saskatchewan population, coupled with reduced levels of new construction, should result in declines to the vacancy rate in the coming years.

Seniors Residence Rental Rates

CMHC also tracks rental rates for seniors homes and further breaks these records down in regards to the type of residence, age of the structure, level of care, etc. The following table details historical rental rates for "standard" seniors residences in the Province of Saskatchewan based on their unit type.

Seniors Housing Average Rental Rates in Saskatchewan

Province	Bachelors	One Bedrooms	Two Bedrooms+
2015	$2,521	$2,743	$3,333
2016	$2,605	$2,889	$3,519
2017	$2,636	$3,056	$3,625
2018	$2,743	$3,242	$3,961
2019	$2,839	$3,147	$4,032
2020	$2,894	$3,249	$4,027
2021	$2,899	$3,188	$4,010

Rental rates in Saskatchewan have remained relatively stagnant over the past three years. It is noted that Regina has the highest average seniors residence rental rate in the province ($3,687) for standard accommodation compared to Saskatoon ($3,122) and smaller communities ($2,711). Rental rates in the province are expected to continue to increase as higher quality facilities continue to replace older less functional residences.

Metropolitan Regina Seniors Housing Market Overview

Introduction

The median age within the City of Regina is younger than the median age of Canada. The COVID-19 pandemic caused significant negative effects for seniors residences in the city during 2020 and 2021 but

most of these effects have subsided and occupancy levels and vacancy levels are starting to return to normal.

Senior Population

Regina (and its sister city Saskatoon) have experienced some of the largest rates of population growth in the nation over the past twenty years. The following table details the average age and number of seniors in Metropolitan Regina over the past five census periods (2001 to 2021).

Regina Senior Population - Statistics Canada

	2001	2006	2011	2016	2021
Population 65+	24,200	25,700	27,625	32,185	38,490
% of Total Population	12.6%	13.2%	13.1%	13.6%	15.4%
Population 85+	3,110	3,765	4,380	4,875	5,370
% of Total Population	1.6%	1.9%	2.1%	2.1%	2.2%
Median Age	35.9	37.5	37.3	36.8	38.0

The median age within the community has climbed from 36.8 during 2016 to 38.0 during 2021. This occurred because of a 65+ population increase of 59% and an 85+ population increase of 73% during this time frame. An accelerated pace of older Regina residents will continue to fuel demand for seniors residences in the city.

Inventory of Seniors Housing

There have been some notable larger seniors residence openings within Metropolitan Regina over the past ten years including College Park II (181 units in 2012), Harbour Landing Village (107 units in 2015), Revera Green Falls Landing (222 units in 2018), and Brightwater Senior Living (136 units in 2020). However, the supply of better quality seniors housing in the community has not increased substantially over this time frame compared to growth within Metropolitan Saskatoon. Housing inventory within the city since 2014 as recorded by CMHC is detailed below.

Seniors Housing Inventory in Regina

Year	2016	2017	2018	2019	2020	2021
Residences	39	38	41	38	43	46
Number of Units	1,513	1,510	1,643	1,594	1,900	2,120
Rate of Increase	11.3%	0.2%	8.8%	-3.0%	19.2%	11.6%

The number of residences increased by three last year and the number of units (as recognized by CMHC) rose by 11.6%. There will be increases to the inventory in the short-term future although significant growth is unlikely due to the presence of relatively high vacancy rates within the metropolitan area.

Demand for Seniors Housing

Seniors housing demand within Regina decreased during 2021 due primarily to the COVID-19 pandemic. The historical trend for seniors housing demand in the city, when reported by CMHC, is detailed in the following table.

Seniors Housing Demand in Regina

Year	Residents	Increase
2017	1,541	5.6%
2018	1,533	-0.5%
2019	N/A	N/A
2020	1,751	N/A
2021	1,672	-4.5

According to information provided by the 2021 CMHC Senior's Housing Report, there were 1,672 residents in Regina seniors housing as of July 2021. This is a 4.5% decrease compared to the 1,751 residents in residences during 2020. The resolution of the pandemic in 2022 should help to improve demand levels for seniors housing in the Regina area.

Seniors Residence Vacancy Levels

Vacancy within seniors residences in Regina peaked recently due to demand anomalies (COVID-19) and significant increases to inventory that have occurred over the past three years. The following table details vacancy rates in Metropolitan Regina over the past seven years as detailed within the CMHC Seniors Housing Report.

Seniors Residence Vacancy Levels in Regina

Year	2015	2016	2017	2018	2019	2020	2021
Vacancy Rate	5.8%	9.6%	5.8%	13.4%	15.0%	16.2%	28.2%

The vacancy rate of 28.2% is a sharp increase compared to the rate of 16.2% during 2020. It is markedly higher than the Saskatoon vacancy rate of 16.3%. The vacancy rate is expected to decline steadily in the coming years as the effects of the COVID-19 pandemic wane and population levels grow.

Feasibility Study

Introduction

This Feasibility Study is intended to discuss the feasibility of seniors housing in Metropolitan Regina, which is the primary market area of this analysis. This study will discuss the demographic profile of this primary market area, an analysis of the demand therein, and an analysis of the existing supply. The Demand Coverage Ratio (DCR) for Regina will then be determined, which is an indication of the potential market depth based on the ratio of the qualified demand to weighted competitive supply.

Demand Analysis

As detailed within the prior section of this report, Regina has approximately 38,500 seniors aged 65 years and older as of 2021. This is an increase of 19.6% over the past five years and it now constitutes 17.0% of the total population. This compares to the total population growth rate for the city at 5.3%. The number of seniors is expected to grow even faster as the Baby Boomer generation reaches the age of retirement. The following table details the number of seniors and the median age in Metropolitan Regina over the past five census periods (2001 to 2021).

Regina Senior Population - Statistics Canada

	2001	2006	2011	2016	2021
Population 65+	24,200	25,700	27,625	32,185	38,490
Population Change	-0.02%	6.20%	7.49%	16.51%	19.59%
Population 85+	3,110	3,765	4,380	4,875	5,370
Population Change	-13.97%	21.06%	16.33%	11.30%	10.15%
Median Age	35.9	37.5	37.3	36.8	38.0

Seniors Population

Source: Statistics Canada

In terms of total seniors within the province of Saskatchewan, Regina has the second most seniors at 38,500 as of 2021. Only Saskatoon has more. The two cities make up approximately 19% and 20% of the total senior population in Saskatchewan respectively. The following table summarize the senior population distribution within the Province of Saskatchewan as summarized by Statistics Canada.

Supply Analysis

There is a number of suitable housing alternatives available to seniors living in Regina. The number of living arrangements is also increasing to meet the needs of the increasing number of healthier and wealthier seniors. Private pay retirement residences offer multiple service types that include Seniors Apartments, Supportive Living, and Memory Care. According to the 2021 Census, approximately 4.3% of the senior population aged 65 and above lived in senior housing facilities such as retirement residences and nursing homes. As of 2021, there are 46 retirement facilities and 1,672 residents as per Canada Mortgage and Housing Corporation's annual Seniors Housing Survey. The following table summarizes the number of residences and the number of units within the City of Regina over the past five years.

Seniors Housing Inventory in Regina

Year	2016	2017	2018	2019	2020	2021
Residences	39	38	41	38	43	46
Number of Units	1,513	1,510	1,643	1,594	1,900	2,120
Rate of Increase	11.3%	0.2%	8.8%	-3.0%	19.2%	11.6%

The supply of residence units in Metropolitan Regina grew by approximately 19.2% in 2020 and approximately 11.6% in 2021. This relatively sharp spike in supply has caused a reduction to occupancy levels from the mid 90%s in 2017 to approximately 72% in 2021. It is noted, however, that the COVID-19 pandemic was also active during 2020 and 2021, which tended to compound the problem in a short-term manner. The following table details occupancy rates in Metropolitan Regina over the past seven years as detailed within the CMHC Seniors Housing Report.

Seniors Residence Occupancy Levels in Regina

Year	2015	2016	2017	2018	2019	2020	2021
Vacancy Rate	94.2%	90.4%	94.2%	86.6%	85.0%	83.8%	71.8%

The occupancy rate of 71.8% is a sharp decrease compared to the rate of 83.8% during 2020. It is markedly lower than the Saskatoon vacancy rate of 83.7%. However, this situation is viewed as a short-term problem due to the slowdown in new construction and the resolution of the COVID-19 pandemic. The occupancy rate is expected to increase steadily back to historical levels in the coming years as the local population continues to grow and age.

Income Analysis

Median total income (total population) in Metropolitan Regina was $46,400 in 2021 according to Statistics Canada. This is higher than the median total income in the Province of Saskatchewan and the City of Saskatoon. Average total income by individuals in the City of Regina aged 65 years and older was $41,200 according to Statistics Canada. The following table details the median income by individuals aged 65 years and older within Metropolitan Regina over the past four census periods.

Median Income by Seniors in Regina - Statistics Canada

Year	2006	2011	2016	2021
Median Income	$28,890	$28,018	$37,600	$41,200
Rate of Increase	N/A	-3.0%	34.2%	9.6%

These relatively strong increases in income levels for seniors within Regina will allow them to access increasingly better levels of residency as they age.

Senior Housing Rent Analysis

Rental rates for seniors residences in Metropolitan Regina are relatively high compared to other locations in Western Canada. This is partially the result of the quality of the properties in the community and partly due to the level of care. The following table details historical rental rates for "standard" seniors residences in Regina based on their unit type.

Seniors Housing Average Rental Rates in Regina

Province	Bachelors	One Bedrooms	Two Bedrooms+
2015	$3,091	$3,179	$3,883
2016	$3,098	$3,468	$4,170
2017	$3,233	$3,657	$4,316
2018	$3,334	$3,676	$4,424
2019	$3,465	$3,823	$4,767
2020	$3,474	$3,782	$4,603
2021	$3,416	$3,702	$4,396

The average rent for a seniors unit in the City of Regina was $3,687 during 2021. This is a 0.9% decrease compared to the prior year. Bachelor units decreased by 0.2%, one bedroom units decreased by 0.2%, and two bedroom units decreased by 0.4%. This is viewed as a reaction to both rising vacancy levels and the negative effects of the COVID-19 pandemic. Increases for all unit types are expected in the near-term future due to the resolution of the pandemic and the lack of significant new seniors housing construction.

Demand Coverage Ratio

In the preceding sections, seniors housing demand, the supply of seniors housing units, occupancy, rents, and senior income have all been discussed. The Demand Coverage Ratio (DCR), which is a measure of the balance between supply and demand of seniors housing in the City of Regina, will now be calculated.

In preparing a demand analysis, a number of market adjustments are used to refine the target demographic in order to arrive at a qualified demand level. The market adjustment utilized in this section is based on income. The research used in support of our demand analysis methodology is based on third party research reports and supplemented with our experiences and observations in the market.

As the population of people who are 75 years and older form the vast majority of potential demand for private retirement homes in the Regina market, we used the 75 years and above age cohort as our target market population in this analysis. The cohort layering, as provided by Statistics Canada, are detailed in the following table.

Demand Analysis

Demographic Cohort	Population
Ages 75 - 79	5,755
Ages 80 - 84	4,295
Ages 85+	5,150
Total	**15,200**

In order to qualify the demand for seniors by income, the average rent for seniors housing in the City of Regina and the income distribution for seniors was analyzed. It is noted that seniors typically own their homes and are mortgage-free. This analysis therefore assumes that potential residents would sell their primary residence and reinvest the proceeds (utilizing the average house price as of May 2023) at a 2.00% rate of return in additional income to put towards their rent in a retirement home. Utilizing a rent-to-income ratio of 90%, our demand analysis is summarized below.

Qualified Demand Analysis

Annual Rent	House Equity Release	Rent to Income Ratio	Qualifying Income	% of Qualified Seniors	Qualified Demand
$47,577	($6,253)	90%	$42,000	44.00%	6,663

Our qualified demand projection to 2031 is based on the population growth rate for the Province of Saskatchewan as projected by the M4 scenario of Statistics Canada, which is between 2.50% and 3.00%. Statistics Canada does not track projections specifically for the City of Regina but the growth rate in the city has been similar to provincial growth over the past 30 years.

Qualified Demand Projection

Year	2021	2024	2026	2028	2031
Total Demand	6,663	7,282	7,726	8,189	8,892

As detailed, qualified demand in Regina is expected to grow from 6,663 in 2021 to approximately 8,892 in 2031. In regards to supply, occupancy rates in the mid 90%s encouraged developers to expand the inventory of seniors housing in the Regina in a significant manner between 2011 and 2021. Since occupancy levels have declined, additional new construction for the period between 2021 and 2031 should be more muted. This analysis assumes that a new 150-unit seniors residence (or multiple projects totaling 150 units) will be completed in Metropolitan Regina every two years. That implies an inventory growth of 35.3% for the forthcoming ten-year period. This will bring seniors residence occupancy closer to their historic levels within the community.

Senior Housing Supply Projection

Year	2021	2024	2026	2028	2031
Total Supply	2,120	2,270	2,420	2,570	2,870

The demand for seniors housing and the supply of seniors housing are therefore both projected to increase over the ten-year period between 2021 and 2031. Based on the preceding analyses, our DCR conclusions are presented in the following table.

DCR Conclusion

Year	2021	2024	2026	2028	2031
Overall DCR	3.14	3.21	3.19	3.19	3.10

The DCR for Regina is expected to increase mildly in the near-term future but decline somewhat thereafter. The average DCR for the period between 2021 and 2031 is expected to average approximately 3.17.

Conclusion

Most seniors residence consultants consider a DCR ratio of 2.0 to be "balanced" for Independent Living and Supportive Living projects. A DCR ratio of 3.0 is balanced for Long Term Care and Memory Care projects. The Emmanuel Villa Care Home includes Long Term Care units as well as palliative and end-of-life occupancy. The Metropolitan Regina seniors residence market is forecast to have an average DCR of 3.17 for the period of 2021 to 2031. As such, the feasibility of properties like the subject over the medium-term future appears to be feasibility for the levels of care it provides.

Valuation

Highest and Best Use

The principle of Highest and Best Use is fundamental to the concept of value in real estate. Highest and Best Use, in general, is defined as follows.

> "The reasonably probable and legal use of vacant land or an improved property which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the Highest and Best Use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability."

The Highest and Best Use for properties already improved is usually set by those improvements. For all properties (improved or unimproved), the Highest and Best Use is also determined for the land as if vacant. Highest and best use of a site as though *vacant* is defined as follows.

> "Among all reasonable, alternative uses, the use that yields the highest present land value, after payments are made for labor, capital and co-ordination. The use of a property based on the assumption that the parcel of land is vacant or can be vacant by demolishing any improvements."

The definition of the Highest and Best Use for properties *already improved* is as follows.

> "The use that should be made of a property as it exists. An existing property should be renovated or retained "as is" so long as it continues to contribute to the total market value of the property, or until the return from a new improvement would more than offset the cost of demolishing the existing building[s] and constructing a new one."
> *(Source: The Dictionary Of Real Estate Appraisal, Third Edition, Copyright 1993, p 171)*

Existing Use of the Subject Property

Canadian Uniform Standards of Professional Appraisal Practice requires an appraisal to state the existing use of the subject property. The existing use of the Emmanuel Villa Care Home as of the Effective Date of this appraisal is a seniors residence.

Highest and Best Use as Vacant

The legal permissibility, physical possibility, financial feasibility, and maximum profitability must be analyzed for the subject property as if it was vacant. These items are analyzed as follows.

Legal Permissibility

The existing zoning designation and planning documents from the RM of Edenwold have designated institutional uses for the subject site. No unusual private restrictions are known to encumber the property.

Physical Possibility

The site is fully serviced and could be developed immediately were it to be vacant. It is of a size and configuration that would allow for a variety of intensive projects. It is in close proximity to compatible residential, recreational, and commercial amenities.

Financial Feasibility

Institutional uses at the subject site would provide a positive return to a developer. Residential uses may also be allowed pending land use changes and would also have financial feasibility at this location. Industrial and commercial uses would not be possible due to its zoning designation and the quality/type of adjacent properties.

Maximum Productivity

An institutional project would provide the highest return to a potential developer compared to other possible uses. An institutional developer would therefore be able to pay the highest price for the vacant property compared to other types of developers.

Conclusion As Vacant

The Highest and Best Use of the property as vacant is therefore judged to be a holding property for institutional development.

Highest and Best Use as Improved

The Highest and Best Use of a property as improved is the use that will generate the highest sale price if offered on the open market. This is usually its value as currently improved but could be its value as vacant if the value of the site exceeds its value as improved. The legal permissibility, physical possibility, financial feasibility, and maximum profitability for the Emmanuel Villa Care Home as currently developed are analyzed as follows.

Legal Permissibility

The Emmanuel Villa Care Home is a permitted and conforming use according to its CS zoning bylaws. It is assumed to have all relevant development/occupancy permits for its use as a Long Term Care seniors residence. It does not appear to be in conflict with any private restrictions.

Physical Possibility

Emmanuel Villa Care Home was in very good condition as of the Effective Date of this appraisal. It is fully serviced and has a significant amount of remaining economic life. It is highly functional for seniors residence occupancy and a strong competitor in the region.

Financial Feasibility

Emmanuel Villa Care Home will generate a significant return to its ownership company. There is a growing demand for seniors housing in Saskatchewan despite the temporary spike in vacancy levels. The property provides modern and desirable amenities for seniors seeking elevated levels of resident care.

Maximum Productivity

The subject improvements produce a return to its ownership group that is higher than retrofit to an alternate use or demolition of the improvements and construction of an alternate use. It is therefore unlikely that a purchaser would change the use of the subject property from its existing use as a seniors residence.

Conclusion As Improved

The Highest and Best Use of the property as improved is therefore judged to be the seniors residence as currently developed.

Highest and Best Use Conclusion

In consideration of the foregoing discussion, the Highest and Best Use of Emmanuel Villa Care Home is the seniors residence as currently developed. It will therefore be appraised on this basis.

Valuation Methodology

Methodology

There are three general categories for appraising real estate in Canada.

- Income Approach
- Direct Comparison Approach
- Cost Approach

The selection of a relevant methodology depends upon the nature and characteristics of the real estate under consideration.

The **Income Approach** recognizes that the primary purchase criterion for many market participants is the property's ability to generate income. In this approach, the potential income the property is capable of generating is analyzed and then converted into an expression of market value. There are two main Income Approaches used by market participants.

- The Income Approach via ***Overall Income Capitalization*** method is based upon the conversion of current earnings directly into an expression of market value in the same way that stocks are valued through the use of a price-to-earnings multiplier. In this method, stabilized net operating income for the forthcoming year is capitalized by an overall capitalization rate that represents the return required by a typical investor as witnessed by sales and listings of similar properties.

- The Income Approach via ***Discounted Cash Flow Analysis*** involves forecasting future earnings for a prescribed time period and then discounting these annual amounts and the reversionary value of the asset to arrive at an expression of present value. This technique is predicated upon a number of assumptions with respect to resident occupancy, fluctuations in operating expenses, inflation, etc., and is thus more speculative than the traditional Overall Income Capitalization method. It is most useful when accounting for significant tenancy changes and/or contractual income variations.

The **Direct Comparison Approach** examines the cost of acquiring an equally desirable and valuable substitute property as evidenced by transactions of comparable properties within the market area. Most commonly, a unit of comparison (i.e. price per square foot, price per suite, etc.) is utilized to facilitate the analysis.

The **Cost Approach** to value is based upon the economic principle of substitution, which holds that the value of a property should not be more than the amount by which one can purchase a site with similar locational qualities and construct a building of equal desirability and utility. Various depreciation factors must be assessed for the appraisal of existing buildings.

Selection of Relevant Methodology

All valuation techniques (Income Approach, Direct Comparison Approach, and Cost Approach) that are pertinent under "reasonable appraiser" standards must be included within an appraisal. According to the Canadian Uniform Standards of Professional Appraisal Practice, if "reasonable appraisers conclude that there is no rational foundation for an analysis or opinion, then such analysis or opinion would not be justified".

Income Approach

The majority of seniors residences in Canada are purchased by corporate entities (profit or non-profit) that are most interested in the income-generating potential that the property has as opposed to its specific physical and locational qualities or cost to construct. This type of purchaser would therefore formulate offer prices based upon the Income Approach rather than the Direct Comparison Approach or Cost Approach, suggesting that this is the most credible method of analysis. The Overall Income Capitalization technique is the predominant Income Approach used for properties like the subject. However, since a minor number of purchasers would also attempt to quantify the value of the property by analyzing its longer-term performance, a Discounted Cash Flow Analysis has also been included.

Direct Comparison Approach

The Direct Comparison Approach, which values physical units of comparison, is sometimes referenced as a secondary measure of value for seniors residences. It is common practice for seniors residence vendors, purchasers, and consultants to speak of values based upon a price per unit and many decisions are based in part upon this standard of measure. It will therefore be utilized as a supporting method in the valuation of Emmanuel Villa Care Home.

Cost Approach

The Cost Approach is not a typical basis of valuation for seniors residences. Vendors and purchasers of such real estate are most concerned with its income generating potential, not with depreciated replacement cost, in order to determine sale prices. This is true even with newly constructed properties. The inapplicability of the Cost Approach is further exacerbated by the difficulties in estimating such items as functional obsolescence, economic depreciation, and developer's profit. All of these factors can have a major effect on value but cannot be accurately estimated by quantitative measures. As such, it would be a significant error to provide any market value weighting to the Cost Approach within the Reconciliation of this report. Any "reasonable appraiser" should therefore omit this valuation technique from an appraisal of a seniors residence.

Conclusion

In conclusion, the Income Approach via Overall Income Capitalization, the Income Approach via Discounted Cash Flow Analysis, and the Direct Comparison Approach are judged to be valid appraisal techniques and will be employed within this appraisal for the subject property. The Cost Approach, due to its irrelevance to seniors residence investment market behaviour, has been omitted within this report.

Income Approach - Revenue and Expense Analysis

Methodology

In estimating the market value of a property by the Income Approach, the main criteria for the measurement of value is the property's ability to generate income. In employing this technique, an analysis of the potential income and the probable expenses associated with maintaining this income stream is undertaken in order to estimate the net operating income the property is capable of producing. The net operating income is then converted into an expression of market value through the application of an appropriate technique. In this regard, the most commonly utilized method for valuing seniors residences like Emmanuel Villa Care Home is the *Overall Income Capitalization* technique.

Information Accuracy

The analysis set out in this report was based on written and verbal financial information obtained from the property owner and considered reliable. This information was not verified by any internal or external process aside from the proofreading and approval of this appraisal by the client of this report. It is therefore a vital assumption that this appraisal accurately represents the financial performance of the property. Should these details be incorrect due to fraud or negligence, then this report would be voided. The appraiser does not certify, in any manner whatsoever, the accuracy of the financial details as supplied by the owner. Any party relying upon this report must therefore confirm to their satisfaction the accuracy of the historical data for the property as discussed herein.

Property Revenue

Potential revenue sources at Emmanuel Villa Care Home are detailed below.

Resident Fees

Emmanuel Villa Care Home contains 80 bachelor-style units. These units were previously supported by SHA as Long Term Care units. In 2022, however, SHA ruled that the Emmanuel Villa Care Home was outside of Regina city limits and therefore was not eligible to receive publicly funded LTC residents from the city. As such, the property was no longer eligible to receive government funding that it had in prior years and many of these residents were moved to seniors homes directly in the city.

The property has therefore been transitioning to a private Long Term Care facility that also includes palliative and end-of-life services. In order to determine appropriate market rents for LTC units in this location, it was necessary to survey studio units within seniors residences with equivalent levels of quality, care, and location in Metropolitan Regina. It is noted that resident fees vary depending on the level of care and the additional services provided to its occupants.

Metropolitan Regina Resident Fees

Facility	Location	Studios	Services Included
Brightwater	1325 N. Argyle Street	$6,265	Three meals, recreation, weekly housekeeping, laundry
Wintergreene Estate	4950 Pasqua Street	$5,510 to $7,340	Three meals, weekly housekeeping, laundry
Victoria Park	2400 E Arens Road	$3,295 to $3,650	Three meals, recreation, weekly housekeeping, laundry
Trinity Manor	944 James Mowatt Trail SW	$3,800	Three meals, recreation, weekly housekeeping, laundry
Green Falls Landing	8411 - 91 Street NW	$5,350 to $7,150	Three meals, church service, weekly housekeeping, laundry

In regards to the Emmanuel Villa Care Home, the following points are worthy of note in determining appropriate rental values.

- The property is relatively new and in very good condition.
- High level of common area amenities for a facility of this type.
- Food and beverage costs are included within the resident fees.
- Average sizes for bachelor units in a seniors residence.

In consideration of these details, average rental revenue of between $5,000 and $5,500 per unit per month appears to be achievable for the units within the Emmanuel Villa Care Home. Individual unit fees will vary depending on the size of the unit and location within the building. For the purposes of this analysis, an average monthly resident fees of $5,250 per month have been used herein. Total potential resident fees are therefore $420,000 per month or $5,040,000 per annum. This rental level is judged to be feasible to potential purchasers and have therefore been included within the Pro Forma Operating Statement of this analysis.

Vacancy and Collection Loss Allowance

Prudent purchasers analyzing investment properties tend to recognize the potential loss of income through periodic vacancies over the anticipated holding period of the asset rather than at a discrete point in time, and a contingency is generally set aside to reflect this potential. It is noted that Emmanuel Villa Care Home contained approximately 68 vacant units as of the writing of this appraisal (85.0% vacancy) and that the 2021 province-wide vacancy was 28.2% (2022 not yet available). It would be acknowledged by market participants that this vacancy level within the subject property is due to its recent transition of the property from a publicly funded to a privately run seniors home. It would be further understood that the record high

vacancy level in Regina during 2021 was due in large part to the aftermath of the COVID-19 pandemic. A more conventional vacancy allowance is thus warranted within this report.

Historical seniors residence vacancy levels in Saskatchewan varied between approximately 5% and 15% prior to the pandemic. Although different potential purchasers would calculate a vacancy and collection loss allowance at different points in this range, it is unlikely that 5% would be selected in consideration of the time required for Emmanuel Villa Care Home to fill to that level. Conversely, potential purchasers who use a 15% vacancy allowance within their analyses would most likely lose to other competing bids. It is for these reasons that 10% is judged to be a sensible vacancy and collection loss allowance for the Emmanuel Villa Care Home. This implies a vacancy and collection loss allowance of $504,000 ($5,040,000 x 10%) for inclusion within this appraisal.

Resident Days

Resident Days (RD) is a metric used in the analysis of seniors residences. Some revenue and expense items are calculated based on the stabilized Per Resident Day (PRD) reflected by the property. Resident Days at Emmanuel Villa Care Home are calculated as follows:

- Studio Units: 80 units x 1.00 residents per suite x 365 days = 29,200.

The subject property therefore has 29,200 Resident Days, which implies a total potential occupancy of 80 persons in the facility. Stabilized Resident Days, once the vacancy and collection loss of 10% is accounted for, totals 26,280 (29,200 fully occupied RD x 90%).

Additional Services Revenue

Emmanuel Villa Care Home could potentially generate further revenue from its residents by offering additional services. This relates to a wide range of options including additional occupants, parking, dining options, housekeeping services, phone and internet services, recreation trips, and many other minor items.

Additional Occupancy

Seniors homes with one or two separate bedrooms can sometimes generate additional occupancy when couples double-occupy such units. Since the Emmanuel Villa Care Home only contains bachelor units, no additional occupancy is judged to be warranted within this analysis.

Parking

There are approximately 90 surface parking stalls at Emmanuel Villa Care Home. More than half of these stalls are required for staff and visitor parking. Approximately 30 stalls are therefore judged to be surplus to the needs of the facility. Due to the level of care (SL) at the property, it is unlikely that residents will generate demand for parking stall rental. A minor amount of rental demand, however, is anticipated from the adjacent neighbourhood and from family members of residents/staff. On a stabilized basis, it is estimated that 5 of the stalls will be actively rented. Market rent for these stalls is approximately $50 per month. This implies a normalized level of parking revenue at $250 per month or $3,000 per annum.

Dining

Food and beverage services at the property will be included within resident fees. As such, dining revenue has been included herein at nil. Guest dining will be included within the miscellaneous revenue category noted below.

Miscellaneous

There are a variety of smaller items that accrue revenue at the property. This includes items such as guest dining, donations, storage, visitor accommodation, recreation trips, hair salon usage, etc. These miscellaneous revenue items generally accrue at between $1.00 and $3.00 SRD for Long Term Care facilities like the subject property. An SRD of $2.00 has therefore been included herein for miscellaneous revenue. This implies miscellaneous revenue of approximately $52,560 for use in the Pro Forma Operating Statement.

Operating Expenses

Operating expenses relate to those items that are annually reoccurring at the subject property to facilitate its operation. It excludes financing costs, amortization, capital costs, income taxes, and other such items to maintain consistency with the comparables included to derive the overall capitalization rate.

Salaries and Wages

Salaries and wages expenses vary significantly for seniors homes depending on the level of care and amenities offered. They can have an SRD as low as $5.00 within seniors apartments and an SRD as high as $70.00 within LTC facilities. The subject property has a relatively high level of care and therefore a relatively high rate is appropriate for use in this analysis. An SRD of $60.00 has been included within this analysis, which implies an annual stabilized salaries and wages expense of $1,576,800 per annum (26,280 SRD x $60.00 per SRD). This is equivalent to $19,710 per suite per annum.

Employee Benefits

The Emmanuel Villa Care Home will also accrue benefits costs in addition to salaries and wages. This includes Employment Insurance premiums, Canada Pension Plan premiums, Workplace Safety Insurance Board premiums, dental insurance, RRSP contributions, and others. These costs can equal 5% to 15% of salaries and wages costs and have been included herein at a stabilized level of 10% or $157,680. This is equivalent to $1,971 per suite per annum.

Dining Services

Dining services at Emmanuel Villa Care Home relate to the direct food and beverage expenses (including supplies) offered to residents in conjunction with their monthly fees. Excluding wages and benefits, this expense category can vary between an SRD of approximately $10.00 and $20.00 for higher care seniors residences. In consideration of the location and level of care that is being offered at Emmanuel Villa Care Home, a dining services expense of $17.50 SRD or $459,900 per annum have been included herein. This is equivalent to $5,749 per suite per annum.

Supplies

Supplies at an LTC facility includes items required for nursing and medical services, recreation activities, vehicles costs, housekeeping, sundry, and other related needs. They generally range between SRDs of $2.00 and $4.00 depending on the level of service provided by a particular facility. In consideration of industry averages and the expected performance of the property as an LTC facility, a supplies SRD expense of $3.00 has been included. This implies an annual amount of $78,840 or $986 per suite per annum.

Administration

These expenses relate to the property-level administration at Emmanuel Villa Care Home. It includes things such as general office supplies, computer expenses, recruitment, HR expenses, bank charges, and a variety of other smaller items. SRD expenses for administration generally vary between 3.0% and 6.0% of effective gross income at elevated-care seniors facilities and have been included within this analysis at 4.5% in consideration of its scale and level of revenue. This implies administration expenses of $206,620 per annum or $2,583 per suite per year.

Advertising

Advertising includes the maintenance of the website, marketing materials, referrals by companies that solicit seniors housing demand, commissions by leasing teams, promotions, and other such items. They have been included within this analysis at $350 per unit per annum, which is in the upper-middle part of industry averages for an LTC facility in Western Canada. This suggests an annual expense of $28,000.

Repairs and Maintenance

The Emmanuel Villa Care Home will accrue repairs and maintenance expenses from suite renovations, furniture and appliance replacement, supplies, upkeep, and a variety of other common area repairs. This expense category excludes wages for maintenance staff, which were included in the salaries and benefits category noted above. Repairs and maintenance expenses generally vary from about $2.00 to $5.00 SRD when wages are excluded. The subject property contains extensive common areas but relatively small resident units. It was also recently constructed. In consideration of all of these factors, repairs and maintenance expenses are included herein at an SRD of $3.00 or $78,840 per annum. This is equivalent to $986 per suite.

Utilities

Utilities include costs for heating, electricity, water, sewage, telephone, cable television, internet, carbon levy, and garbage removal. Historically, the property generated utility expenses of approximately $1,850 per unit per year and a slightly elevated expense level is anticipated in consideration of its stabilized (higher) occupancy moving forward. In consideration of utility costs at similar LTC facilities and its historical performance, a utility expense of $2,000 per unit per annum is judged to be appropriate for use in this analysis. This suggests an annual utility expenses of $160,000.

Insurance

Insurance expenses are payable by owners of seniors residences. They have increased markedly in the past five years due to increasing claims to insurance companies. These costs vary depending on the type of construction and scale of common areas at a seniors residence but generally vary between $300 and $600 per suite per year. Since the subject property is of combustible construction, contains two storeys, and is sprinklered, it should generate insurance premiums towards the higher end of the industry range. It is noted that insurance expenses were $488 per unit during Fiscal 2022. For the purposes of this analysis, we have included an insurance expense of $500 per suite per year or $40,000 per annum.

Property Taxes

Since the property is being operated as a for-profit enterprise, property taxes are applicable within this analysis. According to the Saskatchewan Assessment Management Agency, property taxes for 2023 are $101,738. This should rise as occupancy and profitability stabilizes during its operation as a private LTC facility. Property taxes have been included within this analysis at $115,000 per annum.

Management

Management expenses represent the costs that are generated from the management company, private individuals, or owners for their time allotted to the running of the seniors residence. Although this item varies widely depending on tax, accounting, and ownership goals, seniors residence consultants generally build a 4% allowance of effective gross income for this item. The precise percent allowance for off-site management will not affect the value of the appraised seniors residence when the comparable sales are treated in the same manner. Since the comparable properties have all been analyzed with a 4% off-site management allowance, a management expense of 4% of effective gross income or $183,662 per annum has also been included for the analysis of Emmanuel Villa Care Home.

Projected Results

The stabilized net operating income for Emmanuel Villa Care Home is detailed within the Pro Forma Operating Statement located on the following page.

Colliers

PRO FORMA OPERATING STATEMENT

Emmanuel Villa Care Home
77 Aspen Village Drive, Emerald Park, Saskatchewan
Stabilized 12-Month Performance

Property Revenue

Potential Gross Resident Fees		$ 5,040,000
Less Vacancy & Collection Loss @ 10% of PGI		$ 504,000
Effective Gross Resident Fees		$ 4,536,000
Additional Services - Additional Occupancy		$ 0
Additional Services - Parking		$ 3,000
Additional Services - Dining		$ 0
Additional Services - Miscellaneous		$ 52,560
Effective Gross Income		$ 4,591,560

Operating Expenses

Salaries and Wages	$ 1,576,800	
Employee Benefits	$ 157,680	
Dining Services	$ 459,900	
Supplies	$ 78,840	
Administration	$ 206,620	
Advertising	$ 28,000	
Repairs and Maintenance	$ 78,840	
Utilities	$ 160,000	
Insurance	$ 40,000	
Property Taxes	$ 115,000	
Management	$ 183,662	
Less Total Operating Expenses		$ 3,085,342
NET OPERATING INCOME		**$ 1,506,218**

Income Approach - Overall Income Capitalization

Methodology

Stabilized net operating income for Emmanuel Villa Care Home was forecast in the previous section of this report. An appropriate overall capitalization rate must now be determined in order to translate this net income projection into an expression of market value. The Appraisal of Real Estate Canadian Edition (Page 405, 1992) defines the overall capitalization rate as "an income rate for a total property that reflects the relationship between a single year's net operating income expectancy and the total property price or value. It is used to convert net operating income into an indication of overall property value". The most appropriate income year to measure the value of the property is the forthcoming twelve-month period, as this year requires the fewest assumptions and provides the most certain net operating income over the investment horizon. The use of Year One income is sometimes referred to as a "going-in overall capitalization rate".

Non-Segregated Overall Capitalization Rate

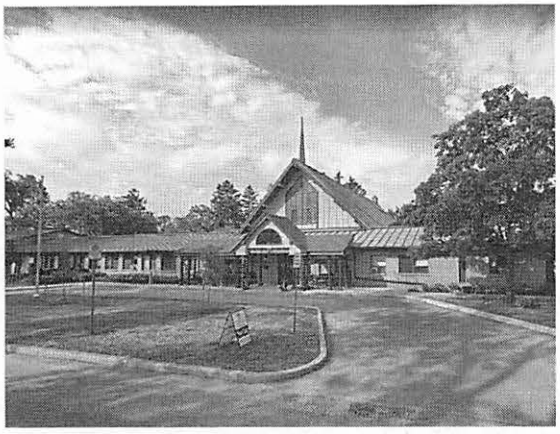
Separate revenue items provide influence to the overall capitalization rate depending on their size and composition but are not separately capitalized by the vast majority of purchasers of seniors residences. They are valued as a whole income stream much in the same way that office building purchasers value office rental revenue, retail rental revenue, parking revenue, and storage revenue as one income stream. Even if an appraiser wanted to value these items separately, it would not be possible. Since segregated revenue items at a seniors residence are never sold separately, there is no credible capitalization rate or conversion ratio basis available to translate those segregated revenue items into expressions of value. Since actual market participants capitalize the net operating income for a seniors residence as a whole, the valuation of the subject property will also capitalize the net operating income for the property as a whole.

Comparable Market Transactions

The task of establishing an appropriate capitalization rate is most appropriately served by way of an analysis of recently concluded transactions on properties considered similar to the subject in terms of investment appeal. The following indices outline information relating to activity on five seniors residence sales that were considered to provide the best evidence towards the selection of an appropriate overall capitalization rate for the Emmanuel Villa Care Home.

Park Avenue Manor

924 Park Avenue West, Burlington, Ontario



Property Description

Property Type	Seniors Residence
Level of Service	IL and AL
Construction	Brick and Wood Frame
Year Built	1989
Number of Units	74
Major Amenities	Dining, Library, Salon, Lounge
Site Area	1.41 Acres
Parking	Surface Parking

Location / Zoning / Legal

Address	924 Park Avenue West
Municipality	Burlington
Province	Ontario
Neighbourhood	Aldershot
Tax Roll Number	9402010111095
Traffic Volume	Minimal (Park Avenue West)
Zoning / Land Use	R2.1
Legal Description	642;37-43

Transaction Details

Sale Price	$10,250,000
Sale Price Per Unit	$138,514
Status	Sold
Month Sold	December 2019
Financing	Not Available
Vendor	Park Place Lifestyles Inc.
Purchaser	Park Avenue Residences Ltd.
Transfer Number	Not Available
Interest Transferred	100%
Type of Sale	Asset Sale

Income Analysis

Number of Storeys	One
Building Area	61,594 Square Feet
Independent Living Units	50
Assisted Living Units	24
Memory Care Units	0
Shared Units	0
Studio Units	22
One-Bedroom Units	52
Two-Bedroom Units	0

Comments

- Situated within a quiet neighbourhood near the marina.
- Dated appearance and design. Low-rise structure.
- Flexible care plans to provide for progressive service.
- Also allows for short-term post-hospital stays.
- Relatively medium levels of near-term income upside.

Allowances

Gross Revenue	$2,906,252
Net Income	$732,608
Net Income Per Unit	$9,900

Return / Yield Analysis

Overall Capitalization Rate	7.15%
IRR	9.03% (7.25% Terminal Cap)

MacTaggart Place

5149 Mullen Road NW, Edmonton, Alberta

Property Description

Property Type	Seniors Residence
Level of Service	IL, SL, MC
Construction	Wood Frame
Year Built	2016
Number of Units	180
Major Amenities	Library, Theatre, Swimming Pool
Site Area	3.73 Acres
Parking	Surface Parking

Location / Zoning / Legal

Address	5149 Mullen Road NW
Municipality	Edmonton
Province	Alberta
Neighbourhood	South Terwillegar
Tax Roll Number	10730277
Traffic Volume	43,900 (Rabbit Hill Road NW)
Zoning / Land Use	RA7 (Low Rise Apartments)
Legal Description	1522741;20;15A

Transaction Details

Sale Price	$55,615,000
Sale Price Per Unit	$308,972
Status	Sold
Month Sold	May 2023
Financing	$300,000,000 from TD Bank
Vendor	ASC (Mac) Facility Inc.
Purchaser	Yarrow II GP Inc.
Transfer Number	232 165 588
Interest Transferred	100%
Type of Sale	Asset Sale

Income Analysis

Number of Storeys	Four
Building Area	171,400 Square Feet
Independent Living Units	65
Assisted Living Units	85
Memory Care Units	30
Shared Units	Unknown
Studio Units	Unknown
One-Bedroom Units	Unknown
Two-Bedroom Units	Unknown

Comments

- Located within a peripheral but affluent area of SW Edmonton.
- Part of a seven-property portfolio in Alberta.
- Portfolio-wide occupancy level of about 90% at sale.
- Continuing care facility with a wide range of suite/care options.
- Relatively medium levels of near-term income upside.

Allowances

Gross Revenue	$11,791,117
Net Income	$3,420,323
Net Income Per Unit	$19,002

Return / Yield Analysis

Overall Capitalization Rate	6.15%
IRR	7.24% (6.50% Terminal Cap)

Barclay House

600 Chippewa Street West, North Bay, Ontario

Property Description

Property Type	Seniors Residence
Level of Service	IL and AL
Construction	Wood Frame
Year Built	1987
Number of Units	65
Major Amenities	Dining, Lounge, Salon, Physio
Site Area	3.26 Acres
Parking	Surface Parking

Location / Zoning / Legal

Address	600 Chippewa Street West
Municipality	North Bay
Province	Ontario
Neighbourhood	Gateway
Tax Roll Number	Not available
Traffic Volume	27,200 (Highway 11)
Zoning / Land Use	N (Institutional Zone)
Legal Description	PCL16923SECWF;LT636PLM

Transaction Details

Sale Price	$12,000,000
Sale Price Per Unit	$184,615
Status	Sold
Month Sold	December 2021
Financing	Not Available
Vendor	Levante Living
Purchaser	Chartwell Retirement
Transfer Number	Not Available
Interest Transferred	100%
Type of Sale	Asset sale

Income Analysis

Number of Storeys	One
Building Area	31,650 Square Feet
Independent Living Units	42
Assisted Living Units	23
Memory Care Units	0
Shared Units	0
Studio Units	65
One-Bedroom Units	0
Two-Bedroom Units	0

Comments

- Situated along Highway 11 adjacent to a park.
- Average quality rooms with standard common amenities.
- 95% occupied at the time of sale. Stable revenues.
- Sold in package deal with three other seniors homes.
- Relatively medium levels of near-term income upside.

Allowances

Gross Revenue	$2,546,511
Net Income	$897,125
Net Income Per Unit	$13,802

Return / Yield Analysis

Overall Capitalization Rate	7.48%
IRR	8.74% (7.50% Terminal Cap)

Aspen House Care Residence

9706 - 100 Avenue, Morinville, Alberta

Property Description

Property Type	Seniors Residence
Level of Service	SL and MC
Construction	Wood Frame
Year Built	1998 and 2010
Number of Units	72
Major Amenities	Dining, Salon, Library, Gardens
Site Area	4.60 Acres
Parking	Surface Parking

Location / Zoning / Legal

Address	9706 - 100 Avenue
Municipality	Morinville
Province	Alberta
Neighbourhood	Larose Place
Tax Roll Number	122903
Traffic Volume	8,060 (100th Avenue)
Zoning / Land Use	C4 (Highway Commercial)
Legal Description	1422844;21;10

Transaction Details

Sale Price	$7,778,991
Sale Price Per Unit	$108,041
Status	Sold
Month Sold	November 2020
Financing	$30,750,000 from BMO
Vendor	CSH (Aspen House) Inc.
Purchaser	Yarrow GP Inc.
Transfer Number	202 253 540
Interest Transferred	100%
Type of Sale	Asset Sale

Income Analysis

Number of Storeys	One
Building Area	52,312 Square Feet
Independent Living Units	0
Assisted Living Units	44
Memory Care Units	28
Shared Units	0
Studio Units	0
One-Bedroom Units	72
Two-Bedroom Units	0

Comments

- Located in a smaller suburban community of Metro Edmonton.
- Wood frame structure of average appearance/functionality.
- Part of a three-property portfolio for $30,750,000.
- Occupancy of the portfolio was 81.9% as of the sale date.
- Relatively high levels of near-term income upside.

Allowances

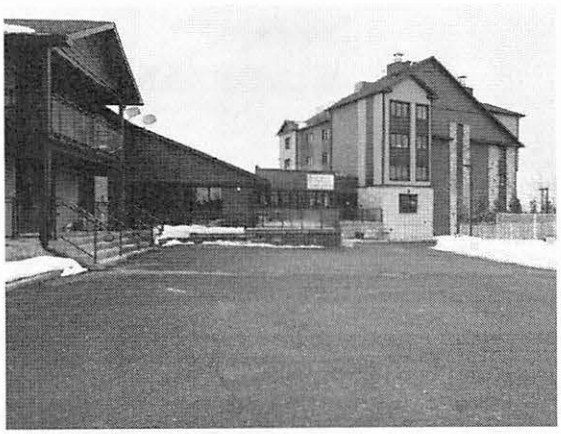
Gross Revenue	$1,603,216
Net Income	$482,335
Net Income Per Unit	$6,699

Return / Yield Analysis

Overall Capitalization Rate	6.20%
IRR	8.21% (6.50% Terminal Cap)

Sunset Cove Retirement Residence

53 Long Sault Drive, Long Sault, Ontario



Property Description

Property Type	Seniors Residence
Level of Service	IL and AL
Construction	Wood frame
Year Built	1980
Number of Units	66
Major Amenities	Dining, Library, Gym, Patio
Site Area	2.17 Acres
Parking	Surface Parking

Location / Zoning / Legal

Address	53 Long Sault Drive
Municipality	Long Sault
Province	Ontario
Neighbourhood	Downtown
Tax Roll Number	040600101595000
Traffic Volume	7,350 (Highway 2)
Zoning / Land Use	I (Institutional)
Legal Description	228;F and 351;11

Transaction Details

Sale Price	$5,800,000
Sale Price Per Unit	$87,879
Status	Pending
Month Sold	Pending
Financing	Pending
Vendor	1278391 Ontario Inc.
Purchaser	14566351 Canada Inc.
Transfer Number	Pending
Interest Transferred	100%
Type of Sale	Asset sale

Income Analysis

Number of Storeys	Four
Building Area	Unknown
Independent Living Units	24
Assisted Living Units	42
Memory Care Units	0
Shared Units	0
Studio Units	66
One-Bedroom Units	0
Two-Bedroom Units	0

Comments

- Situated along Highway 2 in a smaller Western Ontario town.
- Older property but extensively remodelled in 2017.
- Exclusively studio units between 184 and 375 square feet.
- Pending for sale as of the writing of this appraisal.
- Relatively low levels of near-term income upside.

Allowances

Gross Revenue	$2,075,000
Net Income	$513,649
Net Income Per Unit	$7,783

Return / Yield Analysis

Overall Capitalization Rate	8.86%
IRR	9.74% (9.00% Terminal Cap)

Capitalization Rate Analysis

The foregoing comparables indicate a range in overall capitalization rates of between approximately 6.25% and 8.75%. They represent five seniors residences that have sold over the past four years or are currently pending for sale. They were considered to provide the best evidence towards the selection of an appropriate overall capitalization rate for the Emmanuel Villa Care Home. The following table details their comparability to the subject property as would be viewed by a potential investor.

Overall Capitalization Rate Comparison

	Index One	Index Two	Index Three	Index Four	Index Five
Property Name	Park Avenue	MacTaggart Pl.	Barclay House	Aspen House	Sunset Cove
Property Location	Burlington	Edmonton	North Bay	Morinville	Long Sault
Month of Sale	December 2019	May 2023	December 2021	November 2020	Pending
Overall Cap Rate	7.15%	6.15%	7.48%	6.20%	8.86%
Capitalization Rate Comparability					
Participant Motivation	Similar	Similar	Similar	Superior	Similar
Ownership Interest	Similar	Similar	Similar	Similar	Similar
Financing	Similar	Similar	Similar	Similar	Similar
Market Condition (Time)	Similar	Similar	Inferior	Inferior	Similar
Physical Factors	Inferior	Similar	Inferior	Inferior	Inferior
Locational Factors	Superior	Superior	Superior	Superior	Superior
Income Upside Potential	Similar	Similar	Similar	Superior	Inferior
Complexity of Operation	Similar	Similar	Similar	Similar	Similar
Comparison Conclusion	**Too Low**	**Too Low**	**Appropriate**	**Too Low**	**Too High**

The above indices have been analyzed on a stabilized basis and were considered to provide credible sales evidence in the selection of an appropriate overall capitalization rate range for the Emmanuel Villa Care Home.

Capitalization Rate Survey

CBRE conducts quarterly surveys of rental rate, capitalization rate, and discount rate trends in the Canadian marketplace. They survey a wide variety of market participants and are therefore considered to be a recognized authority on such matters. The evidence within these reports provides good secondary corroboration to direct examples of seniors home overall capitalization rates.

The last Canadian Cap Rates & Investment Insights survey was conducted in the First Quarter of 2023. According to this survey, Independent/Assisted Living Seniors Housing cap rates ranged between approximately 6.50 and 9.00% in Saskatoon (Regina is not surveyed). Surveys like these can be helpful but they are weaker evidence than the five sales earlier in this section because they are opinions rather than facts. Purposeful or unintended bias from respondents is also an issue depending on individual motivations.

Selection of an Appropriate Overall Capitalization Rate

Capitalization rates tend to vary between seniors residences depending on factors such as location, size and complexity of development, age and condition of improvements, level of government funding, and regulatory requirements. Combining all these features with considerations of occupancy trends, interest rates, availability of financing, investor demand, and future income upside, the overall capitalization rate generally tends to reflect the perceived quality and durability of the income earning potential of a seniors residence.

Properties with consistent revenue and the perceived potential for an increase in revenue tend to trade at comparatively low overall rates as compared to properties which have a history of unstable occupancy, poor location, physical deficiencies, or other forms of perceived instability. The positive and negative investment features of the Emmanuel Villa Care Home, as a potential purchaser would perceive them, include the following.

Positive Investment Features

- Highly functional and well-designed seniors residence.
- Recently constructed and in excellent condition.
- High level of care results in high operating performance.
- Healthy economic conditions in the province.

Negative Investment Features

- High vacancy levels for seniors homes in Saskatchewan.
- Located in a peripheral area of Metropolitan Regina.
- Wood frame construction.
- High interest rate environment.

In consideration of the relative merits and influences of the income stream at Emmanuel Villa Care Home compared to the sales indices, it is our opinion that an overall capitalization rate of 7.25% to 7.75% would be appropriate to apply to its Year One net operating income. Ongoing discussions with professionals active

in the Canadian seniors residence market corroborate that this range of overall capitalization rates is reasonable and appropriate for a higher quality seniors residence in a secondary Canadian city.

Applying the mid-rate of this range to the stabilized net operating income of $1,506,218 results in a value estimate as follows.

$$\text{Value} = \frac{\text{Net Operating Income}}{\text{Overall Capitalization Rate}}$$

$$\text{Value} = \frac{\$1,506,218}{7.50\%}$$

$$\text{Value} = \$20,082,907$$

This calculation provides a rounded value of $20,080,000.

Summary - Income Approach via Overall Income Capitalization

In summary, the market value of the Emmanuel Villa Care Home as at June 29, 2023 is estimated by the Income Approach via Overall Income Capitalization to be $20,080,000.

Income Approach - Discounted Cash Flow Analysis

Methodology

An additional technique utilized to determine the value of a property like Emmanuel Villa Care Home is the Discounted Cash Flow Analysis. The theory behind this analysis is based upon an assumption that the real estate investment will generate future benefits from the income stream. The advantage of a Discounted Cash Flow Analysis is that it enables the investor to examine the cash flows over the anticipated investment period, as well as examining overall returns, returns on equity, and internal rates of return on the investment based upon flexible assumptions.

Assumptions for Discounted Cash Flow Analysis

In estimating the cash flows applicable to the subject property, the following assumptions have been made.

1. A ten-year projection period has been utilized. This is a typical projection period commonly used by the type of investor normally interested in seniors residences.
2. Revenues have been included at their levels as discussed within the Income Approach - Revenue and Expense Analysis section of this appraisal. They will be inflated by a growth factor of 2% through the analysis period.
3. Expenses have been included at their levels as discussed within the Income Approach - Revenue and Expense Analysis section of this appraisal. They will be inflated by a growth factor of 2% through the analysis period.
4. The property has been analyzed on an all-cash basis, assuming no financing is in place.
5. The current overall capitalization rate for the subject property as of June 29, 2023 was estimated at 7.25% to 7.75%. The return (reversion) for this property ten years from this date is difficult to forecast, although several factors that will impact this rate in the future can be ascertained.

    - The net operating income of the property at the date of reversion demonstrates a moderate increase over the preceding years.
    - The investment trends for seniors residences like the subject are forecast to improve mildly over the next ten years as the effects of the pandemic fade.
    - The current practice of vendors, purchasers, and agents is typically to use a flat to increased reversionary rate in the Canadian market.

    A reversionary capitalization rate range of 7.50% to 8.50% to net operating income in Year Eleven has therefore been utilized within this valuation technique.

6. The most accurate and dependable method of selecting an appropriate internal rate of return, or discount rate, is through an analysis of recent sales of comparable properties. Similar to overall capitalization rates, discount rates tend to be higher for those properties with relatively higher risks to the income stream, poor historical performance, or are in relatively poor condition. The comparable sales index properties (see previous section) displayed a discount rate range of between approximately 7.25% and 9.75% and averaged 8.59%. A discount rate near the upper-middle end of this range is judged to be most appropriate in consideration of the physical, locational, and income characteristics of the subject property relative to the comparable sales.

Value Summary

In recognition of the foregoing discussion, a discount rate range of between 8.50% and 9.50% is considered to be reasonable in forecasting a value for the Emmanuel Villa Care Home. Applying this discount rate range to the projected cash flows results in the values for the property as summarized in the following table.

Value Matrix

Table Shows:	1) Unleveraged PV's 2) Unleveraged PV's $/SF 3) Going In Cap. Rates	1) Net Sale Price 2) Exit Cap Rate 24,480,941 7.50%	 23,691,234 7.75%	 22,950,883 8.00%	 22,255,401 8.25%	 21,600,831 8.50%
1) Cash Flow Discount Rate 2) Resale Discount Rate	8.50% 8.50%	21,506,796 0.00 7.00%	21,157,520 0.00 7.12%	20,830,074 0.00 7.23%	20,522,472 0.00 7.34%	20,232,965 0.00 7.44%
	8.75% 8.75%	21,138,642 0.00 7.13%	20,797,312 0.00 7.24%	20,477,316 0.00 7.36%	20,176,713 0.00 7.47%	19,893,793 0.00 7.57%
	9.00% 9.00%	20,778,748 0.00 7.25%	20,445,166 0.00 7.37%	20,132,434 0.00 7.48%	19,838,655 0.00 7.59%	19,562,158 0.00 7.70%
	9.25% 9.25%	20,426,902 0.00 7.37%	20,100,876 0.00 7.49%	19,795,227 0.00 7.61%	19,508,102 0.00 7.72%	19,237,867 0.00 7.83%
	9.50% 9.50%	20,082,899 0.00 7.50%	19,764,240 0.00 7.62%	19,465,498 0.00 7.74%	19,184,862 0.00 7.85%	18,920,733 0.00 7.96%

Selecting the mid-value in the above matrix provides a market value of the subject property via Discounted Cash Flow Analysis that is rounded to $20,130,000. Detailed summary sheets and a ten-year cash flow statement, utilizing Argus Enterprise, are included in the Appendix to this report.

Summary - Income Approach via Discounted Cash Flow Analysis

In summary, the market value of the Emmanuel Villa Care Home as at June 29, 2023 is estimated by the Income Approach via Discounted Cash Flow Analysis to be $20,130,000.

Direct Comparison Approach

Methodology

The Direct Comparison Approach is based on the Principle of Substitution which maintains that a prudent purchaser would not pay more for a property than what it would cost to purchase a suitable alternative property that exhibits similar physical characteristics, operating performance, location, etc. Within this approach, the property being appraised is compared to properties that have sold recently or are currently listed and are considered to be relatively similar to the subject. Typically, a unit of comparison (i.e. sale price per square foot, sale price per unit) is used to facilitate the analysis. In the case of seniors residences similar to the subject property, the sale price per resident unit is the basis of comparison.

Sales Evidence

The sales transactions within the Income Approach are considered to be reasonable for use within this portion of the analysis and have been restated below. Their sale prices per unit have been detailed along with their net operating incomes per unit. It is noted that seniors residences are principally purchased for their income earning ability. As such, both unadjusted and adjusted (for potential operating performance) per unit values will be considered.

Selected Property Indices

No.	Name Location	Size Construction	Sale Date Sale Price	Price/Unit NOI/Unit	Comments
1	Park Avenue Manor 924 Park Avenue West Burlington Ontario	74 Units Brick/Wood	December 2019 $10,250,000	$138,514 $9,900	Built in 1989. Single-storey low cost structure. Strong location. Dated appearance. IL and SL level of care.
2	MacTaggart Place 5149 Mullen Road NW Edmonton, Alberta	180 Units Wood Frame	May 2023 $55,615,000	$308,972 $19,002	Built in 2016. Higher quality wood frame development. Sold as part of a portfolio. Affluent area. IL, SL, and MC level of care.
3	Barclay House 600 Chippewa Street West North Bay, Ontario	65 Units Wood Frame	December 2021 $12,000,000	$184,615 $13,802	Built in 1987. Smaller community. Only bachelors. One-storey with conventional amenities. IL and SL level of care.
4	Aspen House Care 9706 - 100 Avenue Morinville, Alberta	72 Units Wood Frame	November 2020 $7,778,991	$108,041 $6,699	Built in 1998. Expanded in 2010. Suburban community. One storey buildings. Part of a portfolio. SL and MC level of care.
5	Sunset Cove Retirement 53 Long Sault Drive Long Sault, Ontario	66 Units Wood Frame	Pending $5,800,000	$87,879 $7,783	Built in 1980. Renovated in 2017. Small community along a major highway. All small studio units. IL and SL level of care.

Analysis of Comparable Properties

As mentioned previously, a purchaser of the subject property would consider income levels to be of importance to the pricing of an offer. It is noted that the subject property is forecast to generate a stabilized net operating income of $18,828 per unit as forecast earlier within this report. The unadjusted and adjusted (for operating performance) prices per unit are detailed in the following table.

Direct Comparison Approach - Unadjusted and Adjusted Analyses

	Index One	Index Two	Index Three	Index Four	Index Five
Property Name	Park West	Our Parent's	Barclay House	Aspen House	Sunset Cove
Location	Burlington	Edmonton	North Bay	Morinville	Long Sault
Sale Price	$10,250,000	$46,000,000	$12,000,000	$7,778,991	$5,800,000
Month of Sale	December 2019	January 2021	December 2021	November 2020	Pending
Size	74 Units	134 Units	65 Units	72 Units	66 Units
Unadjusted Analysis					
Unadjusted Unit Price	**$138,514**	**$308,972**	**$184,615**	**$108,041**	**$87,879**
Participant Motivation	Similar	Similar	Similar	Superior	Similar
Ownership Interest	Similar	Similar	Similar	Similar	Similar
Market Conditions (Time)	Similar	Similar	Inferior	Inferior	Similar
Physical Condition	Inferior	Similar	Inferior	Inferior	Inferior
Locational Factors	Superior	Superior	Superior	Superior	Superior
Scale of Amenities	Similar	Superior	Inferior	Inferior	Inferior
Level of Care	Inferior	Inferior	Inferior	Inferior	Inferior
Operating Performance	Inferior	Similar	Inferior	Inferior	Inferior
Income Upside Potential	Similar	Similar	Similar	Superior	Inferior
Suitability for Subject	**Too Low**	**Too High**	**Too Low**	**Too Low**	**Too Low**
Adjusted Analysis					
Unit NOI (Per Unit)	$9,900	$19,002	$13,802	$6,699	$7,783
Variation from $18,828/Unit	-90%	+1%	-36%	-181%	-142%
Adjusted Sale Price ($/Unit)	**$263,428**	**$306,143**	**$251,843**	**$303,657**	**$212,590**

Unadjusted Analysis

The unadjusted unit values range from approximately $90,000 and $310,000 per unit. A value towards the upper-middle end of this range appears to be most appropriate for the subject in consideration of its physical, locational, and income characteristics compared to the indices.

Adjusted Analysis

A method to refine the unit values from the preceding sales is to adjust them for their income earning potential. A property's physical and locational characteristics are strongly correlated with its ability to generate income (operating performance). However, the analysis of net operating income per unit is only used to assist in narrowing the appropriate unit value range. Reliance of this analysis tool to the exclusion of the standard items of consideration within the Direct Comparison Approach (location, physical improvements, market conditions, etc.) would be an error because it would simply be a reiteration of the Income Approach. NOI per unit is a helpful tool to understand the physical and locational characteristics of the comparable properties and not a substitute for their investigation.

The above values, adjusted to account for differences to stabilized unit net operating income, display a narrower range of between approximately $210,000 and $300,000 per unit. The unweighted average was approximately $267,523 per unit and the median was $263,428 per unit.

Conclusion

Purchasers using the Direct Comparison Approach would consider a variety of factors in order to determine an appropriate unit value for the Emmanuel Villa Care Home. In this regard, the following points are noted.

- Typical motivation, ownership, and financing assumed for the property.
- Unit values for seniors residences declined during 2020 but have been recovering since that time.
- The improvements are relatively new and in very good condition.
- Located in close proximity to commercial, recreational, and residential uses within a suburb.
- High level of common area amenities compared to the index sales.
- High levels of resident care compared to the index sales.
- High operating performance compared to most of the index sales.
- Middling income upside potential compared to the index sales.

An estimated unit value of $240,000 to $260,000 per unit, which is near the upper-middle part of the unadjusted range but below the adjusted average, is therefore judged to be an achievable price level for use in the appraisal of the Emmanuel Villa Care Home. Applying the mid-value of this range to the building size of 80 units results in the following calculation.

$250,000 per unit x 80 units = $20,000,000

This calculation therefore provides a rounded value of the subject property via the Direct Comparison Approach at $20,000,000.

Summary - Direct Comparison Approach

In summary, the market value of the Emmanuel Villa Care Home as at June 29, 2023 is estimated by the Direct Comparison Approach to be $20,000,000.

Reconciliation and Final Estimate of Value

The purpose of this Feasibility Study & Full Narrative Appraisal is to estimate the feasibility and market value of the seniors residence known as the Emmanuel Villa Care Home. The Emmanuel Villa Care Home is located at 77 Aspen Village Drive in Emerald Park, Saskatchewan and is legally described as Plan 01RA05443, Extension 97, Parcel F. Since this report does not contain any Extraordinary Assumptions, it is considered to be an "as is" appraisal.

The property rights appraised are those of the Fee Simple Estate Interest as a Going Concern. The Effective Date of this valuation is June 29, 2023. The only intended use of this report is for financing purposes. The only intended user is the Goshen Professional Care Inc. All other uses and users of this report are strictly forbidden.

Since the Metropolitan Regina area is forecast to have an average Demand Coverage Ratio of 3.17 for the period of 2021 to 2031, a seniors residence in this primary area is judged to be feasible. This report further concluded with the following market values.

Value by the Income Approach - Overall Income Capitalization:	**$ 20,080,000**
Value by the Income Approach - Discounted Cash Flow Analysis:	**$ 20,130,000**
Value by the Direct Comparison Approach:	**$ 20,000,000**

The majority of seniors residences in Canada are purchased as investment properties by investment companies that are most interested in the income-generating potential of the property as opposed to its specific physical and locational qualities or its cost to replace. This type of purchaser would therefore formulate offer prices based upon the Income Approach rather than the Direct Comparison Approach or Cost Approach, suggesting that this is the most credible method of analysis. The Overall Income Capitalization technique is the predominant Income Approach used for seniors residences and has therefore been provided with a 70% weighting in the reconciliation. Since some purchasers would also project longer-term cash flows for the property in order to establish value, the Discounted Cash Flow Analysis was also allotted a 10% weighting in the reconciliation.

The Direct Comparison Approach, which values physical units of comparison, is sometimes referenced as a secondary measure of value for seniors residences. It is common practice for seniors residence vendors, purchasers, and consultants to speak of values based upon a price per unit and many decisions are based in part upon this standard of measure. It has therefore been provided with a 20% weighting within the value reconciliation for the Emmanuel Villa Care Home.

The Cost Approach is not usually considered by market participants for seniors residences. Vendors and purchasers of such real estate are most concerned with its income generating potential, not with depreciated replacement cost, in order to determine sale prices. This is true even with newly constructed

facilities. The inapplicability of the Cost Approach is further exacerbated by the difficulties in estimating such items as functional obsolescence, economic depreciation, and developer's profit. All of these factors can have a major effect on value but cannot be accurately estimated by quantitative measures. As such, it would be a significant error to provide any market value weighting to the Cost Approach within the Reconciliation of this report. Any "reasonable appraiser" should therefore omit this valuation technique from an appraisal of a seniors residence.

Based on the foregoing, it is our opinion that the market value of Emmanuel Villa Care Home as of June 29, 2023 is:

Twenty Million Seventy Thousand Dollars
$20,070,000

The above value estimate is predicated on an Exposure Time of nine months and assumes that the hypothetical sale is based on conventional financing. Numerous other Assumptions and Limiting Conditions are relevant to this estimate and are included in the Terms of Reference to this report.

Certification

Re: Emmanuel Villa Care Home
77 Aspen Village Drive, Emerald Park, Saskatchewan
Plan 01RA05443, Extension 97, Parcel F

I certify that to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the Report Assumptions. They are my impartial and unbiased professional analyses, opinions, and conclusions.
- I have no past, present, or prospective interest in the property that is the subject of this report and no personal or professional interest or conflict with respect to the parties involved with this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement and compensation for this appraisal were not contingent upon developing or reporting predetermined results, a feasibility conclusion, the amount of the value estimate, a conclusion favouring the client, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Canadian Uniform Standards of Professional Appraisal Practice.
- I have the knowledge and experience to complete this assignment competently.
- Brandon Simmelink, who is a Candidate Appraiser at the Appraisal Institute of Canada, has provided professional assistance to me in the preparation of this appraisal.
- As of the date of this report, I have fulfilled the requirements of the Appraisal Institute of Canada Continuing Professional Development Program.
- I am a member in good standing with the Appraisal Institute of Canada. My membership number is 800121.
- Brandon Simmelink made a personal site visit to the subject property on June 29, 2023.
- My digital signature is password protected with Adobe Acrobat.

Feasibility Conclusion and Final Estimate of Value

The property was judged to be feasible based on an average Demand Coverage Ratio of 3.17. Furthermore, based upon the data, analyses, and conclusions contained herein, the market value of the Fee Simple Estate Interest as a Going Concern of Emmanuel Villa Care Home as of June 29, 2023 is estimated at $20,070,000 subject to the Report Assumptions detailed within this appraisal.

Perry Gereluk, BCom, AACI, MRICS
Vice President

Report Date: July 10, 2023

Appendix

Appendix A Title Documents

Appendix B Zoning Bylaw Excerpt

Appendix C Discounted Cash Flow Analysis Results

Appendix D Qualifications of the Appraiser

APPENDIX A

TITLE DOCUMENTS

Province of Saskatchewan
Land Titles Registry
Title

Title #: 149549068
Title Status: Active
Parcel Type: Surface
Parcel Value: $2,000,000.00 CAD
Title Value: *$2,000,000.00 CAD*
Converted Title: 01RA05443A
Previous Title and/or Abstract #: 133200391

As of: 28 Jun 2023 13:18:59
Last Amendment Date: 10 Mar 2020 12:12:20.196
Issued: 29 May 2017 15:43:53.093

Municipality: RM OF EDENWOLD NO. 158

GOSHEN PROFESSIONAL CARE INC. is the registered owner of Surface Parcel #150804435

Reference Land Description: Blk/Par F Plan No 01RA05443 Extension 97
AS DESCRIBED ON TITLE 01RA05443A.

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

Registered Interests:

Interest #:
179075986

Planning and Development Act, 2007-Contract Zoning Agreement (Section 69)

Value: N/A
Reg'd: 03 Mar 2017 15:08:36
Interest Register Amendment Date: N/A
Interest Assignment Date: N/A
Interest Scheduled Expiry Date: N/A
Expiry Date: N/A

Holder:
RURAL MUNICIPALITY OF EDENWOLD NO. 158
100 HUTCHENCE RD.
EMERALD PARK, Saskatchewan, Canada S4L 1C6
Client #: 100392892

Int. Register #: 122125946

Interest #:
179075997

Mortgage

Value: $15,000,000.00 CAD
Reg'd: 29 May 2017 15:43:53
Interest Register Amendment Date: N/A
Interest Assignment Date: N/A
Interest Scheduled Expiry Date: N/A
Expiry Date: N/A

Holder:
Canadian Western Bank
1866 Hamilton Street
Regina, SK, Canada S4P 2B8
Client #: 133058112

Int. Register #: 122282120

Interest #:
179076000

Assignment of Rents

Value: N/A

Reg'd: 29 May 2017 15:43:54
Interest Register Amendment Date: N/A
Interest Assignment Date: N/A
Interest Scheduled Expiry Date: N/A
Expiry Date: N/A

Holder:
Canadian Western Bank
1866 Hamilton Street
Regina, SK, Canada S4P 2B8
Client #: 133058112

Int. Register #: 122282131

Interest #:
181261537

Joint Use Utility Easement

Value: N/A
Reg'd: 08 Feb 2018 12:36:17
Interest Register Amendment Date: N/A
Interest Assignment Date: N/A
Interest Scheduled Expiry Date: N/A
Expiry Date: N/A

Holder as Tenant in Common
Interest Share: 1/2
Interest Share Number: 195522699
Holder:
Saskatchewan Telecommunications
13th Floor, 2121 Saskatchewan Drive
Regina, Saskatchewan, Canada S4P 3Y2
Client #: 100006861

Holder as Tenant in Common
Interest Share: 1/2
Interest Share Number: 195522701
Holder:
SASKATCHEWAN POWER CORPORATION
2025 VICTORIA AVE
REGINA, SK, Canada S4P 0S1
Client #: 100307618

Int. Register #: 122738902

Interest #:
181562496

SaskEnergy Act Easement (s.19)

Value: N/A
Reg'd: 19 Mar 2018 12:20:22
Interest Register Amendment Date: 10 Mar 2020 12:12:20
Interest Assignment Date: N/A
Interest Scheduled Expiry Date: N/A
Expiry Date: N/A

Holder:
SASKENERGY INCORPORATED
700 - 1777 Victoria Avenue
Regina, Saskatchewan, Canada S4P 4K5
Client #: 105200693

Int. Register #: 122798469

Interest #:
185017934

Builders' Lien

Value: $416,128.65 CAD

Reg'd: 14 May 2019 10:35:25
Interest Register Amendment Date: N/A
Interest Assignment Date: N/A
Interest Scheduled Expiry Date: N/A
Expiry Date: N/A

Holder:
Westridge Construction Ltd.
c/o 1500, 1881 Scarth Street
Regina, SK, Canada S4P 4K9
Client #: 135170254

Int. Register #: 123453615

Addresses for Service:

Name	Address
Owner: GOSHEN PROFESSIONAL CARE INC. Client #: 132749691	77 ASPEN VILLAGE DRIVE EMERALD PARK, Saskatchewan, Canada S4L 0E4

Notes:

Parcel Class Code: Parcel (Generic)

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APPENDIX B

ZONING BYLAW EXCERPT

15.0 Community Service District (CS)

No person shall, within any Community Service District (CS), use any land, or erect, alter or use any building or structure except in accordance with the following provisions:

15.1 Permitted Uses

a) Use, building or structure accessory to the foregoing permitted use(s) and located on the same site as the principal use
b) Elementary school, high school and other educational facility (both public and private)
c) Municipal office
d) Emergency services facility
e) Library
f) Post office
g) Community facility
h) Cultural Centre
i) Museum or interpretive centre
j) Social club/service club
k) Health facility, excluding care home
l) Personal care home
m) Residential care home, large
n) Residential care home, small
o) Public utility
p) Art/music/dance/yoga studio or workshop
q) Wildlife or conservation management area
r) Pedestrian trail or pathway
s) Recreation (commercial)
t) Recreational use
u) Sports field
v) Swimming pool
w) Playground
x) Open space or passive recreational area
y) Community garden
z) Scenic lookout or rest stop
aa) Educational Support Facility*
bb) Place of Worship*
cc) Funeral Parlour*
dd) Tourist Facility*
ee) Day Care Facility*
ff) Commercial telecommunication facility or tower*

* Amended No. 2020-24, 2022-20

15.2 Discretionary Uses

The following uses shall be considered by Council subject to the completion of the Discretionary Use process as outlined in Section 3 of the General Administration of this Bylaw:

a) Commercial telecommunication facility or tower
b) Golf course
c) Auto race track
d) Horse race track
e) Off-leash dog park
f) Cemetery*

No person shall initiate any permitted, discretionary or accessory use prior to obtaining a Development Permit from the Development Officer.

15.3 Prohibited Uses

15.3.1 All uses not listed as permitted or discretionary are prohibited in the Community Service District (CS) Zoning District.

15.4 Principal and Accessory Buildings and Uses

15.4.1 All principal and accessory uses, buildings or structures require the submission of a Development Permit prior to commencing the use or construction unless it is identified as exempt from this process in Section 3 of the General Administration of this Bylaw.

15.4.2 More than one recreational or community service use may be permitted per site.

15.4.3 All buildings and structures shall be constructed outside of all low-lying or flood-prone areas.

15.4.4 Filling, grading and leveling an area for the purpose of construction must occur with a suitable amount of fill and proper compaction of the fill material. A Development Permit for earthworks and site grading is required.

15.4.5 A Geotechnical Report is required to be submitted to the municipality before any development can occur on a previously filled and compacted site. All development must be carried out in conformance with the recommendations provided in the Geotechnical Report.

* Amended No. 2022-20

15.4.6 Setbacks and general performance standards for accessory buildings shall meet the same requirements as the principal use or building. All accessory buildings shall be set back a minimum of 1.2 meters from the principal building. All other required setbacks are provided in Table 29 below in Section 15.5.

Table 29 – Community Service (CS) Setbacks and Site Regulations

Use	Site Area		Min. Site Frontage	Max Building Height	Front Yard Setback[1]		Side Yard Setback[1]		Rear Yard Setback[1]		
	Min. (ha)	Max. (ha)			Regional Road*	Local, Collector, Arterial Street	Property Line	Regional Road*	Property Line	Regional Road*	Local, Collector, Arterial Street
Principal Building and facilities	0.1*	N/A	15m	4 storeys (6m per storey)	45m	15m[2]	6m*	45m	25m	45m	25m
Schools	N/A	N/A	30m	4 storeys (6m per storey)	45m	15m	15m	45m	25m	45m	25m
Accessory Building	N/A	N/A	N/A	93m	45m	15m	6m	45m	6m	45m	6m

1 Measured from the centerline of any regional road or from the property line of any local, collector or arterial street.*
2 6m from a street property line, where the front yard does not accommodate parking but may include a patio or walkway

15.5 Setbacks and Site Regulations

15.5.1 Public Utilities are exempt from these requirements.

15.5.2 The Development Officer may require a greater setback for a permitted or discretionary use if it is deemed that the use may substantially interfere with the safety and amenity of adjacent sites.

15.6 Subdivision and Development

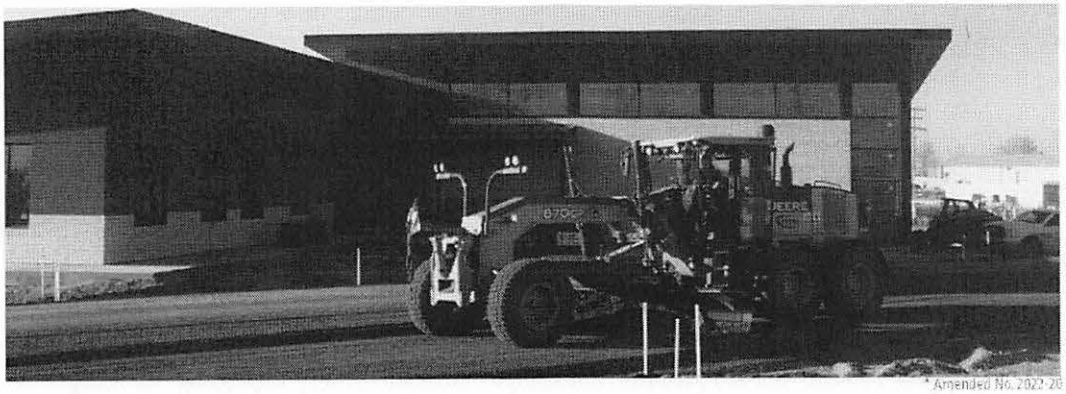
15.6.1 All subdivisions and developments must front onto an all-weather registered roadway.

15.6.2 All Community Service (CS) sites must be connected to either municipal services or on-site systems for water and sewer services. All on-site systems must be approved and permitted by the Saskatchewan Health Authority.

15.6.3 A Comprehensive Development Proposal and Concept Plan are required to be submitted to the municipality for a multi-parcel development. Refer to Sections 3.22 and 3.23 of this Bylaw for Comprehensive Development Proposals and Concept Plan requirements.

15.7 Other Regulations

15.7.1 Subject to all applicable regulations within Section 4.0 – General Regulations and Section 5.0 – Land Use Requirements, Development Standards and Conditions of Approval.



* Amended No. 2022-20

APPENDIX C

DISCOUNTED CASH FLOW ANALYSIS RESULTS

Property Summary

Emmanuel Villa Care Home (Amounts in CAD, Measures in SF)

Aug, 2023 through Jul, 2034

Property Information	
Property Name	Emmanuel Villa Care Home
Property ID #	
Address	77 Aspen Village Drive
City, State	Emerald Park, Saskatchewan
Property Type	Office
Building Area	0 SF
Analysis Begin Date	Aug, 2023
Length of Analysis	10 Years 0 Months
General Inflation	2.00%
Market Inflation	2.00%
Expense Inflation	2.00%
CPI Inflation	2.00%
General Vacancy Rate	10.00%
Credit Loss Rate	0.00%
Occupancy (Year End)	0.00%
Occupancy (Average)	0.00%
W A L E (Area)	
W A L E (Rent)	50 Years

Summary Cash Flow (Year 1)	Amount	Per SF
Potential Gross Revenue	$5,095,560	$0.00
Vacancy & Adjustments	-504,000	0.00
Effective Gross Revenue	4,591,560	0.00
Operating Expenses	-3,085,343	0.00
Ground Lease Expenses	0	0.00
Net Operating Income	1,506,217	0.00
Leasing & Capital Costs	0	0.00
Cash Flow Before Debt Service	1,506,217	0.00
Debt Service	0	0.00
Cash Flow After Debt Service	$1,506,217	$0.00

* Results displayed are based on Forecast data only

Colliers

Property Summary

Purchase & Investment	
Purchase Price	$0
Closing Costs (N/A)	$0
Total Purchase Price	$0
Less Debt Amount (N/A)	$0
Loan Costs	$0
Equity	$0

Valuation & Yield	
Discount Rate	9.00%
Unleveraged PV	$20,132,434
Cap Rate	8.00%
Gross Income Multiplier	N/A
Property Resale(Jul, 2033)	$22,950,883
Direct Cap Rate	7.50%
Direct Cap Value	$20,082,899
Unleveraged IRR	N/A
Recommended Hold End	N/A
IRR for Recommended Hold	
Breakeven Date	Aug, 2023
NOI Yield	0.00%
Cash On Cash Yield	N/A

Debt Financing		
Loan Begins		
Amount		
Interest Rate		
Term		
Payment		
Loan Costs		
Additional Loans	0	$0
Loan to Present Value		0.00%
Debt Coverage		0

Colliers

Cash Flow

Emmanuel Villa Care Home (Amounts in CAD)
Aug, 2023 through Jul, 2034
7/6/2023 9:35:26 AM

	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
For the Years Ending	Year 1 Jul-2024	Year 2 Jul-2025	Year 3 Jul-2026	Year 4 Jul-2027	Year 5 Jul-2028	Year 6 Jul-2029
Rental Revenue						
Potential Base Rent	5,040,000	5,140,800	5,243,616	5,348,488	5,455,458	5,564,567
Scheduled Base Rent	5,040,000	5,140,800	5,243,616	5,348,488	5,455,458	5,564,567
Total Rental Revenue	5,040,000	5,140,800	5,243,616	5,348,488	5,455,458	5,564,567
Total Tenant Revenue	5,040,000	5,140,800	5,243,616	5,348,488	5,455,458	5,564,567
Other Revenue						
Parking	3,000	3,060	3,121	3,184	3,247	3,312
Miscellaneous	52,560	53,611	54,683	55,777	56,893	58,030
Total Other Revenue	55,560	56,671	57,805	58,961	60,140	61,343
Potential Gross Revenue	5,095,560	5,197,471	5,301,421	5,407,449	5,515,598	5,625,910
Vacancy & Credit Loss						
Vacancy Allowance	-504,000	-514,080	-524,362	-534,849	-545,546	-556,457
Total Vacancy & Credit Loss	-504,000	-514,080	-524,362	-534,849	-545,546	-556,457
Effective Gross Revenue	4,591,560	4,683,391	4,777,059	4,872,600	4,970,052	5,069,453
Operating Expenses						
Salaries and Wages	1,576,800	1,608,336	1,640,503	1,673,313	1,706,779	1,740,915
Employee Benefits	157,680	160,834	164,050	167,331	170,678	174,091
Dining Services	459,900	469,098	478,480	488,050	497,811	507,767
Supplies	78,840	80,417	82,025	83,666	85,339	87,046
Administration	206,620	210,753	214,968	219,267	223,652	228,125
Advertising	28,000	28,560	29,131	29,714	30,308	30,914
Repairs and Maintenance	78,840	80,417	82,025	83,666	85,339	87,046
Utilities	160,000	163,200	166,464	169,793	173,189	176,653
Insurance	40,000	40,800	41,616	42,448	43,297	44,163
Property Taxes	115,000	117,300	119,646	122,039	124,480	126,969
Management	183,662	187,336	191,082	194,904	198,802	202,778
Total Operating Expenses	3,085,343	3,147,049	3,209,990	3,274,190	3,339,674	3,406,468
Net Operating Income	1,506,217	1,536,342	1,567,069	1,598,410	1,630,378	1,662,986
Cash Flow Before Debt Service	1,506,217	1,536,342	1,567,069	1,598,410	1,630,378	1,662,986
Cash Flow Available for Distribution	1,506,217	1,536,342	1,567,069	1,598,410	1,630,378	1,662,986

Cash Flow

Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Year 7 Jul-2030	Year 8 Jul-2031	Year 9 Jul-2032	Year 10 Jul-2033	Year 11 Jul-2034	Total
5,675,859	5,789,376	5,905,163	6,023,267	6,143,732	61,330,326
5,675,859	5,789,376	5,905,163	6,023,267	6,143,732	61,330,326
5,675,859	5,789,376	5,905,163	6,023,267	6,143,732	61,330,326
5,675,859	5,789,376	5,905,163	6,023,267	6,143,732	61,330,326
3,378	3,446	3,515	3,585	3,657	36,506
59,191	60,375	61,582	62,814	64,070	639,588
62,570	63,821	65,097	66,399	67,727	676,094
5,738,428	5,853,197	5,970,261	6,089,666	6,211,459	62,006,420
-567,586	-578,938	-590,516	-602,327	-614,373	-6,133,033
-567,586	-578,938	-590,516	-602,327	-614,373	-6,133,033
5,170,842	5,274,259	5,379,744	5,487,339	5,597,086	55,873,387
1,775,733	1,811,248	1,847,473	1,884,422	1,922,110	19,187,630
177,573	181,125	184,747	188,442	192,211	1,918,763
517,922	528,281	538,846	549,623	560,616	5,596,392
88,787	90,562	92,374	94,221	96,106	959,382
232,688	237,342	242,088	246,930	251,869	2,514,302
31,533	32,163	32,806	33,463	34,132	340,724
88,787	90,562	92,374	94,221	96,106	959,382
180,186	183,790	187,466	191,215	195,039	1,946,994
45,046	45,947	46,866	47,804	48,760	486,749
129,509	132,099	134,741	137,436	140,184	1,399,402
206,834	210,970	215,190	219,494	223,883	2,234,935
3,474,597	3,544,089	3,614,971	3,687,270	3,761,015	37,544,656
1,696,245	1,730,170	1,764,774	1,800,069	1,836,071	18,328,731
1,696,245	1,730,170	1,764,774	1,800,069	1,836,071	18,328,731
1,696,245	1,730,170	1,764,774	1,800,069	1,836,071	18,328,731

Colliers

Value Matrix Report

Emmanuel Villa Care Home (Amounts in CAD)
7/6/2023 9:35:47 AM

Key Valuation Policies	
Valuation (PV/IRR) Date:	August, 2023
Date of Sale:	July, 2033
Discount Method:	Annual
Period to Cap (at Sale):	12 Months After Sale

Value Matrix

Table Shows:	**1) Unleveraged PV's** **2) Unleveraged PV's $/SF** **3) Going In Cap. Rates**	**1) Net Sale Price 2) Exit Cap Rate** **24,480,941** **7.50%**	**23,691,234** **7.75%**	**22,950,883** **8.00%**	**22,255,401** **8.25%**	**21,600,831** **8.50%**
1) Cash Flow Discount Rate	**8.50%**	21,506,796	21,157,520	20,830,074	20,522,472	20,232,965
2) Resale Discount Rate	**8.50%**	0.00	0.00	0.00	0.00	0.00
		7.00%	7.12%	7.23%	7.34%	7.44%
	8.75%	21,138,642	20,797,312	20,477,316	20,176,713	19,893,793
	8.75%	0.00	0.00	0.00	0.00	0.00
		7.13%	7.24%	7.36%	7.47%	7.57%
	9.00%	20,778,748	20,445,166	20,132,434	19,838,655	19,562,158
	9.00%	0.00	0.00	0.00	0.00	0.00
		7.25%	7.37%	7.48%	7.59%	7.70%
	9.25%	20,426,902	20,100,876	19,795,227	19,508,102	19,237,867
	9.25%	0.00	0.00	0.00	0.00	0.00
		7.37%	7.49%	7.61%	7.72%	7.83%
	9.50%	20,082,899	19,764,240	19,465,498	19,184,862	18,920,733
	9.50%	0.00	0.00	0.00	0.00	0.00
		7.50%	7.62%	7.74%	7.85%	7.96%

Sales Price Calculation					
NOI To Capitalize	**1,836,071**	**1,836,071**	**1,836,071**	**1,836,071**	**1,836,071**
Divided by Cap Rate	7.50%	7.75%	8.00%	8.25%	8.50%
Gross Sales Price	**24,480,941**	**23,691,234**	**22,950,883**	**22,255,401**	**21,600,831**
Adjustments to Sale	0	0	0	0	0
Adjusted Gross Sales Price	**24,480,941**	**23,691,234**	**22,950,883**	**22,255,401**	**21,600,831**
Cost of Sales	0	0	0	0	0
Net Sale Price	**24,480,941**	**23,691,234**	**22,950,883**	**22,255,401**	**21,600,831**

* Results displayed are based on Forecast data only

APPENDIX D

QUALIFICATIONS OF THE APPRAISER

QUALIFICATIONS OF THE APPRAISER

Perry Gereluk, B. Comm., AACI, MRICS, LEED AP
Vice President
Colliers International Realty Advisors Inc.

Academic Qualifications

Mr. Gereluk received his Bachelor of Commerce Degree from the University of Alberta in 1993. He became an accredited member of the Appraisal Institute of Canada (AACI) after obtaining all academic and articling requirements in 1999. In July 2008, he was awarded his MRICS from the Royal Institution of Chartered Surveyors.

Membership in Professional Real Estate Organizations

Mr. Gereluk is currently a fee-appraising member of the Appraisal Institute of Canada. He is also a licensed Real Estate Associate with the Alberta Real Estate Association. In July 2008, he became a member of the Canada Green Building Council. In April 2009 he completed all necessary requirements and achieved his LEED Accredited Professional Designation.

Pertinent Practical Experience

Mr. Gereluk joined Colliers Macaulay Nicolls Inc. in 1994 as a Property Administrator. Later that year, he moved to the Appraisal Division to manage research, economic, and market data analysis in the Edmonton office. Since 1997, he has completed appraisal and consulting assignments across Western Canada on more than $40 billion worth of real estate from a variety of government, local, national, and international clientele.

Mandatory Recertification Program

The Appraisal Institute of Canada has a mandatory Recertification Program for designated members. As of the date of this report, Perry Gereluk has completed the requirements of this program.

Exhibit 21

RUNYOWA LAW
PROFESSIONAL CORPORATION

A Regina-Based Civil Litigation
and Dispute Resolution Firm

July 15th, 2024

SENT BY EMAIL

M. Kim Anderson K.C
Robertson Stromberg LLP
Phone: 306-933-1344
Email mk.anderson@rslaw.com
Your File #: 62076.5

CC: Eric Sirrs
MNP Ltd
Senior VP – Court Appointed Registrar
Phone: 780-969-1491
Email: Eric.Sirrs@mnp.ca

Attn: Mr. Eric Sirrs – Receiver in KBG-RG-1228-2023,

RE: Undertaking of Goshen Professional Care Inc. to not admit any residents without explicit permission; Made in response to July 10, 2024, Letter from Counsel of Receiver.

On behalf of Goshen Professional Care Inc. for the above noted matter, as legal counsel, I confirm that my client and its principals have been provided a copy of your legal counsel's letter of July 10, 2024, which requests an undertaking which states that no further residents will be admitted to the Emmanuel Villa homecare facility without the explicit preapproval of the Receiver.

To this end, my client provides the attached undertaking in order to provide a satisfactory response to your request.

Please feel free to contact my office if there are any issues with the wording or nature of the undertaking so provided.

Thank you,

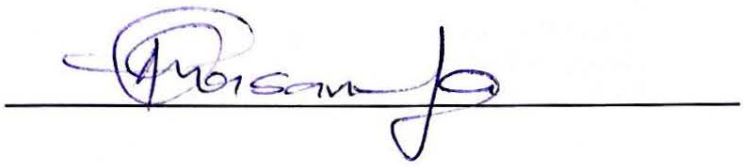
Tavengwa Runyowa

Mr. Tavengwa Runyowa

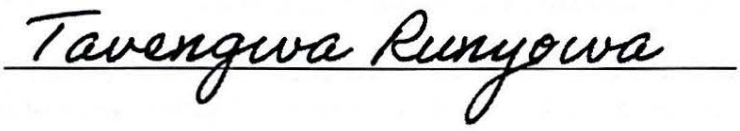
Scanned with CamScanner

Undertaking of Goshen Professional Care Inc – July 15, 2024

Goshen Professional Care Inc and its principals hereby undertake pursuant to the instruction of the Court-Appointed Receiver, Mr. Eric Sirrs, not to admit any residents to Emmanual Villa Personal Care Home (77 Aspen Village Dr, Emerald Park, Regina, SK S4L 0E4, Canada) without prior written permission.



Signed by: Mrs. Adebunmi Onasanya, Director of Goshen Professional Care Inc.



Witnessed by: Mr. Tavengwa Runyowa, Counsel to Goshen Professional Care Inc.

Scanned with CamScanner

Exhibit 22

Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Tavengwa Runyowa <law@runyowa.com>

Fri 8/9/2024 5:42 PM

To:Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc:M. Kim Anderson <mk.anderson@rslaw.com>;Travis K. Kusch <t.kusch@rslaw.com>;Brandon Cain <brandon.cain@runyowa.com>
Bcc:Christina Bender <christina.bender@runyowa.com>

1 attachments (230 KB)
Letter of Offer[68].pdf;

Good afternoon, Mr. Sirrs,

I am writing on behalf of Goshen to request the Receiver's permission for Goshen to admit new residents at Emmanuel Villa. The reasons are as follows.

1. As you will recall, the SHA decided to not renew its pilot project with Goshen, a step which led to the sharp decline in Emmanuel Villa's capacity. This subsequently triggered CWB to recall its loan. The circumstances of the pilot project's non-renewal are hotly contested, and continue to be the subject of an unresolved dispute between Goshen and the SHA.

2. When you were appointed as interim receiver, Emmanuel Villa had approximately 9 residents. Our clients were working towards refinancing their loan, and faced challenges with increasing Emmanuel Villa's residents.

3. My clients recently signed an undertaking to not admit new residents without consulting you as the receiver.

4. Around the time that my clients signed the undertaking, they had about 20 residents at Emmanuel Villa, plus others who were prepared to sign contracts and enter the home.

5. Since then, our clients have been receiving further interest from a significant number of potential residents who wish to assume residency at Emmanuel Villa. Goshen has had 12 potential residents express interest in Emmanuel Villa in the last month, five of whom did so this week alone.

6. After a challenging period with securing new residents, my clients have started to see increasing momentum in interest from new residents. Notably, this increased interest in Emmanuel Villa has emerged during a receivership and regulatory process (Ministry of Health) in which the residents have been aware of the potential sale of the business, have been alerted that the SHA is the prospective owner, and have been aware of Ministry of Health officials conducting regulatory inspections of Emmanuel Villa over the past few months.

   Such factors can create uncertainty and anxiety for residents. However, Emmanuel Villa's residents and families have remained committed to staying in the home and appreciate the excellent care that my clients continue to provide. The fact that new residents are still keen to enter the home despite the

challenges and uncertainties of the receivership process and regulatory scrutiny shows that the growing interest in Emmanuel Villa will persist in the coming weeks and months (especially with my client's preparedness to enhance their recruitment efforts).

7. As was the case with CWB, the question of Emmanuel Villa's capacity has been the central impediment in the refinancing process. For example, find attached the offer letter from a financier who has identified the current capacity as a concern in the refinancing. Increasing Emmanuel Villa's capacity will doubtlessly resolve prospective financiers' concerns about the refinancing. At the pace that the interest in Emmanuel Villa is growing, new admissions will significantly alleviate, if not eliminate, any hesitancy that potential financiers are experiencing in the coming weeks.

8. As indicated in the attached offer letter, my clients are at an advanced stage of securing the refinancing. The amount is sufficient to pay CWB and all associated costs (legal fees and receiver costs once determined). The funding is expected to be finalized and advanced toward the end of August or the beginning of September. The lawyer handling the funding and registration of the security for Goshen and the lender is David Brundige of WWOBLLP Law firm in Regina. Mr. Brundige is tentatively scheduling a call with the lender for Tuesday, August 13th, to get everything in place and ready for the funding. We will advise if any aspect of this timeline changes.

9. Subject to the Ministry's separate decision on my clients' request for increased capacity before and after the upcoming licence renewal, we request the receiver's confirmation that my clients can continue accepting new residents to assist with the refinancing. We understand that to date, you have not barred my clients from accepting new residents but merely asked them to seek your permission before doing so. Through this email, my clients are making the formal request for your permission and can provide further particulars of the potential residents upon request.

A successful refinancing will be the fastest and most expeditious route for CWB to obtain its money. An ongoing restriction on new residents would severely undermine my client's ability to address the central problem that gave rise to the receivership in the first place, and which my clients can resolve by accepting more residents.

Further, the SHA's conduct during its pilot project with Goshen, which is still in dispute, triggered this receivership process. As a question of fairness, it would be appropriate for the receiver to support the resident increase at Emmanuel Villa as the denial of such permission would not only deprive my clients the chance to refinance their business, but also assist the SHA whose actions triggered my clients' receivership in the first place.

We look forward to your response.

Thank you,

Tavengwa Runyowa
Runyowa Law
7th Floor, Royal Bank Building
2010 11th Avenue
Regina, SK S4P 0J3

Phone: 306-206-2800

Fax: 306-206-2701
Email: law@runyowa.com
www.runyowa.com

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Sherwood International LTD
58, 3rd Floor, Amenity Centre 1
Al Hamra Industrial Zone
Ras Al Khaimah
UAE

July 23, 2024

Without prejudice

Mrs. Adebunmi A. Onasanya, President / CEO
Goshen Professional Care Inc.
77 Aspen Village Drive, Emerald Park, Sk S4L 0E4
www.emmanuelvilla.ca

Letter of Offer

Dear Mrs. Onasanya,

We are pleased to inform you that Sherwood International Ltd has reviewed your loan request for the re-financing of Emmanual Villa in Emerald Park, Saskatchewan, Canada. Based on the evaluation of your application, we are delighted to extend an approval for the financing (with our financiers, e.g. DBS/Singapore) you have requested.

As such, as we proceed forward, one of the most important issues relates to serviceability of loan and a motivated business plan is required in this regard, dealing with the occupation rate and how this will be rectified as it currently stands at 25% at present. The trigger on this is the DSCR, as per the below table. How is DSCR reached (to be fully detailed), with history also needing to be explained.

Property	
Project Name	Emmanual Villa
Type of Financing Requested	Refinance - Bridge financing (interest only – 24 months)
Amount of Financing Requested	$14,000,000 CAN
Purpose of Loan	Refinance and allow for lease-up (approx. 20 tenants in 80 rooms property)
Breakdown - Use of Proceeds	Payout CBW $12.6M + operational costs/lien $1.4M
Down Payment (if Purchase)	N/A
Debt Service Coverage Ratio (DSCR)	1.50 x or better once stabilized occupancy is reached

Other key points:

On cross-securitisation (as offered), full financial details will be required on the following assets (audited financial statements, Company information, pledges and so on, accompanying full due diligence):
"Clients have a 15-bed care home (FMV ≈ $1.8M) and commercial property (FMV ≈ $1.2M). Both are free and clear (both located in Regina)."
Initial Query: Are these the same company? Full details are required if pledging assets, including financial statements for said companies (if separate), not projections and asset valuations.

Sherwood International LTD
58, 3rd Floor, Amenity Centre 1
Al Hamra Industrial Zone
Ras Al Khaimah
UAE

****

Please let us know what the "builder's lien and dispute" pertains to, and copies of all pleadings are requested (if proceedings have been instituted). A builder's lien does not allow any registration of loan against a property if they have instituted action (our understanding).

We remain at disposal for any questions on the above.
Please also be remindful of the summer holidays re: loan issuance timeline.

Yours faithfully

Mathieu Couldridge SHERWOOD

The Directors and Philip Holt, Esq (+44.7494.513.044)

Acceptance of Offer

I, Mrs Adebunmi A. Onasanya, hereby accept the terms and conditions outlined in the loan offer for the commercial property located at Goshen Professional Care Inc. 77 Aspen Village Drive, Emerald Park, Sk S4L 0E4. I acknowledge and agree to comply with all the specified requirements and conditions set forth in this offer letter.

Signatures:

_____
Adebunmi A. Onasanya
Title: President/CEO
Date: _____

Sherwood International LTD
58, 3rd Floor, Amenity Centre 1
Al Hamra Industrial Zone
Ras Al Khaimah
UAE

July 24, 2024

Without Prejudice

Sample Heads of Terms

Emmanuel Villa

1. Assset/s	Real estate property (Emmanuel Villa)
2. Status of Asset/s	- $12.6M loan with CWB (Canadian Western Bank) - $400k lien (buying/paying it back)
3. Property Value	$20,000,000 CAN
4. Refinance Amount	$14,000,000 CAN
5. Description	Retirement home (level 1-4 care)
6. Project Promoter	Goshen Professional Care Inc
7. Project Location	Emerald Park, Saskatchewan, Canada

8. Loan	Capital requirement: $14,000,000 CAN - to be provided against a related asset
9. Interest Rate	Prime Rate + extra. TBD[1]

10. Term	Example: up to 5 years (e.g. balloon)[1]
11. Repayment	Example: interest payments beginning in year #2[1]

12. Loan Conditions	* Standard provenance/ownership documentation * Promoter's loan closing costs (e.g. legal, accounting, etc.) are to be borne by owner
13. Timelines	Example: Full loan amount to be disbursed out in short order[1]
14. Confidentiality	Strictly private and confidential. This document is not to be distributed to parties that are not directly involved in this transaction.

[1] TBD at the time of contract signing

Exhibit 23

RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Eric Sirrs <Eric.Sirrs@mnp.ca>

Mon 2024-08-12 9:28 AM

To:Tavengwa Runyowa <law@runyowa.com>
Cc:M. Kim Anderson <mk.anderson@rslaw.com>;Travis K. Kusch <t.kusch@rslaw.com>;Brandon Cain <brandon.cain@runyowa.com>

Hello Tavengwa
Thank you for the email below. While we appreciate Goshen's motivation to add additional residents to Emmanual Care Home the Receiver is not inclined to authorize the admittance of new residents at this time for the following reasons:

a. With the last renewal of the Personal Care Home License the Ministry of Health strongly recommended not admitting new residents at this time;
b. We have a court application scheduled for August 26 to authorize the sale of the care home; and
c. The Ministry of Health has advised us that they will work with the Saskatchewan Health Authority to ensure the existing residents remain at the care home post sale (if the sale is authorized by the Court), however, they (both the Ministry of Health and Saskatchewan Health Authority) have not authorized adding more residents and including them under this agreement.

Adding new residents to Emmanuel Care Home requires the Receiver's approval (not consultation) and we are advising that this approval is not granted at this time. We are open to revisiting this decision after the August 26 court application.

Regards,

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

DIRECT 780.969.1491
PH. 780.455.1155
FAX 780.409.5415
TOLL FREE 1.866.465.1155
10235 101St N.W.
Suite 1300
Edmonton, AB
T5J 3G1
eric.sirrs@mnp.ca
mnpdebt.ca

MNP LTD
Member of Praxity, AISBL
Global Alliance of Independent Firms

From: Tavengwa Runyowa <law@runyowa.com>
Sent: Friday, August 9, 2024 5:43 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>
Subject: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Good afternoon, Mr. Sirrs,

CAUTION: This email originated from outside of the MNP network. Be cautious of any embedded links and/or attachments.
MISE EN GARDE: Ce courriel ne provient pas du réseau de MNP. Méfiez-vous des liens ou pièces jointes qu'il pourrait contenir.

I am writing on behalf of Goshen to request the Receiver's permission for Goshen to admit new residents at Emmanuel Villa. The reasons are as follows.

1. As you will recall, the SHA decided to not renew its pilot project with Goshen, a step which led to the sharp decline in Emmanuel Villa's capacity. This subsequently triggered CWB to recall its loan. The circumstances of the pilot project's non-renewal are hotly contested, and continue to be the subject of an unresolved dispute between Goshen and the SHA.

2. When you were appointed as interim receiver, Emmanuel Villa had approximately 9 residents. Our clients were working towards refinancing their loan, and faced challenges with increasing Emmanuel Villa's residents.

3. My clients recently signed an undertaking to not admit new residents without consulting you as the receiver.

4. Around the time that my clients signed the undertaking, they had about 20 residents at Emmanuel Villa, plus others who were prepared to sign contracts and enter the home.

5. Since then, our clients have been receiving further interest from a significant number of potential residents who wish to assume residency at Emmanuel Villa. Goshen has had 12 potential residents express interest in Emmanuel Villa in the last month, five of whom did so this week alone.

6. After a challenging period with securing new residents, my clients have started to see increasing momentum in interest from new residents. Notably, this increased interest in Emmanuel Villa has emerged during a receivership and regulatory process (Ministry of Health) in which the residents have been aware of the potential sale of the business, have been alerted that the SHA is the prospective owner, and have been aware of Ministry of Health officials conducting regulatory inspections of Emmanuel Villa over the past few months.

   Such factors can create uncertainty and anxiety for residents. However, Emmanuel Villa's residents and families have remained committed to staying in the home and appreciate the excellent care that my clients continue to provide. The fact that new residents are still keen to enter the home despite the challenges and uncertainties of the receivership process and regulatory scrutiny shows that the growing interest in Emmanuel Villa will persist in the coming weeks and months (especially with my client's preparedness to enhance their recruitment efforts).

7. As was the case with CWB, the question of Emmanuel Villa's capacity has been the central impediment in the refinancing process. For example, find attached the offer letter from a financier who has identified the current capacity as a concern in the refinancing. Increasing Emmanuel Villa's capacity will doubtlessly resolve prospective financiers' concerns about the refinancing. At the pace that the interest in Emmanuel Villa is growing, new admissions will significantly alleviate, if not eliminate, any hesitancy that potential financiers are experiencing in the coming weeks.

8. As indicated in the attached offer letter, my clients are at an advanced stage of securing the refinancing. The amount is sufficient to pay CWB and all associated costs (legal fees and receiver costs once determined). The funding is expected to be finalized and advanced toward the end of August or the beginning of September. The lawyer handling the funding and registration of the security for Goshen and the lender is David Brundige of WWOBLLP Law firm in Regina. Mr. Brundige is tentatively scheduling a call with the lender for Tuesday, August 13th, to get everything in place and ready for the funding. We will advise if any aspect of this timeline changes.

9. Subject to the Ministry's separate decision on my clients' request for increased capacity before and after the upcoming licence renewal, we request the receiver's confirmation that my clients can continue accepting new residents to assist with the refinancing. We understand that to date, you have not barred my clients from accepting new residents but merely asked them to seek your permission before doing so. Through this email, my clients are making the formal request for your permission and can provide further particulars of the potential residents upon request.

A successful refinancing will be the fastest and most expeditious route for CWB to obtain its money. An ongoing restriction on new residents would severely undermine my client's ability to address the central problem that gave rise to the receivership in the first place, and which my clients can resolve by accepting more residents.

Further, the SHA's conduct during its pilot project with Goshen, which is still in dispute, triggered this receivership process. As a question of fairness, it would be appropriate for the receiver to support the resident increase at Emmanuel Villa as the denial of such permission would not only deprive my clients the chance to refinance their business, but also assist the SHA whose actions triggered my clients' receivership in the first place.

We look forward to your response.

Thank you,

Tavengwa Runyowa
Runyowa Law
7th Floor, Royal Bank Building
2010 11th Avenue
Regina, SK S4P 0J3

Phone: 306-206-2800
Fax: 306-206-2701
Email: law@runyowa.com
www.runyowa.com

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Exhibit 24

Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Tavengwa Runyowa <law@runyowa.com>

Mon 8/12/2024 10:10 PM

To:Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc:M. Kim Anderson <mk.anderson@rslaw.com>;Travis K. Kusch <t.kusch@rslaw.com>;Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>;Bunmi Onasanya <bonasanya@sasktel.net>;lonasanya@sasktel.net <lonasanya@sasktel.net>

Thank you for your response below, Eric,

We request that you reconsider your decision to deny Goshen the ability to secure new residents for the following reasons. In response to your email below:

1. The Ministry of Health's recommendation for Goshen to not accept new residents is a recommendation, not a prohibition. Therefore, without further explanation, it is hard to see how the Receiver can rely on a recommendation to impose a mandatory prohibition on Goshen. Further, events have evolved since the Ministry made that recommendation. Notably, these changes include the Minister's decision to grandfather the current residents into any post-sale occupancy at Emmanuel Villa.

   The Minister's decision has removed the urgency that would have arisen if Goshen needed to provide eviction notices to its current residents who would have to move out because of the proposed sale to the SHA. The uncertainty created by that potential sale was the basis of the Ministry's letter of June 17, 2024, to Goshen through which the Ministry conveyed the relevant recommendation. The Minister's subsequent decision to grandfather the current Goshen residents means that the question of the statutory 30-day termination notice is now moot, as the residents continued tenure at Emmanuel Villa will be unaffected by who is running it, including whether the SHA takes over.

   These developments, effectively eliminate any force that the Ministry's prior recommendation may have had, as the current residents are no longer subject to the uncertainties that the receivership process created. The same would apply to new residents whose tenure at Emmanuel Villa would, and should similarly continue regardless of whether it is Goshen or the SHA that buys Emmanuel Villa.

2. In response to point (b) of your email below, it also unclear how the August 26, 2024 sale proceeding should prohibit Goshen's acceptance of new residents (especially given the above point). The Minister's concession that the current Emmanuel Villa residents will not be impacted by the sale establishes that the Ministry has no intention to premise the SHA's proposed purchase on the current or prospective residency of any resident of all residents of Emmanuel Villa regardless of if/when the sale goes through. Any ownership transition or maintenance of the status quo should provide a seamless and relatively uninterrupted experience for the residents.

3. Under s. 3 and s. 8 of the *Public Health Act*, and Section 2-1 of the *Public Health Authority Act*, the Minister of Health is responsible for healthcare delivery to <u>all</u> the people of Saskatchewan. These provisions do not make any distinction between the Minister's duty towards residents of private versus public care homes. Nor does it prioritize the entitlement or eligibility to healthcare service to one group over another. Further, at page 4 of the Ministry of Health's 2023-2024 Annual Report, it elaborates on the Ministry's objective to:

   > "Build a safe and responsive health system through evidence-informed strategy development supported
   > by policies focused on improving the health and well-being <u>of Saskatchewan people</u>."

   Given the above, the Minister owes his duties to all the people of Saskatchewan and without favour or preference to those who seek privately versus publicly-run care. It is each Saskatchewan resident's

demonstrated need for such care, not their willingness to use the public or private care home system, that matters. Therefore, if Goshen fills Emmanuel Villa with Saskatchewan "people" who need the care services it provides, and the sale to the SHA goes through, the Minister's mandate to protect the interests of all residents of Saskatchewan would apply to these new Emmanuel Villa residents.

The Minister of Health cannot, and assuredly, would not, impose a preferential treatment regime on Saskatchewan residents based on whether these persons are seeking care through the private or public systems (both of which the SHA and Ministry jointly oversee, regulate, and use on to serve of people of Saskatchewan). Thus, the Minister would still owe the same duties to the new (private) residents that Goshen recruits between now and any pending sale. We trust this reasoning is why, at least in part, the Minister of Health reversed course and allowed Emmanuel Villa's residents to be grandfathered into the potential post-sale phase of Emmanuel Villa.

For the purposes of the receivership, your email below has provided no basis for why if the Court approves the sale of Goshen's business to the SHA, the residents who the SHA may later place at Emmanuel Villa are more entitled to such access than other residents of Saskatchewan who enter the facility under Goshen.

4. The SHA/Ministry of Health routinely contracts with private care homes to provide third-party homecare services for public residents. In fact, this is how the pilot project arose between Goshen and the SHA. This is further verification that both the SHA and Ministry consider private homes as important partners in meeting the Minister and SHA's statutory mandate to serve all the people of Saskatchewan through complementary public and private channels. Therefore, there is no principled reason for the Receiver, the SHA, or the Minister, to distinguish or create a preferential distinction between residents who enter Emmanuel Villa under Goshen (private) or future SHA ownership (public). The SHA and Ministry's use of both public and private tracks demonstrates an integrated care home system that is flexible in its approach to fulfilling its broader function is to ensure quality care for all the people of Saskatchewan who need this service. Any distinction that prioritizes one group of Saskatchewan residents over another in their right to access such care would be unfair and arbitrary.

5. Given the above, there will be no prejudice in allowing Goshen to accept new residents pending the outcome of the sale process. In fact, it appears that the SHA may even benefit if new residents being grandfathered under Goshen are expected to pay private sector rates to the SHA. We do not know what the SHA/Ministry's plan is regarding that aspect if the Court approves the SHA's bid. However, at a minimum, even if the SHA and Ministry intend for residents that Goshen recruits to pay the statutory maximum for the public system, the SHA/Ministry would incur no financial losses. It would be earning the same from the grandfathered residents as from the new residents it intends to move to Emmanuel Villa if the Court approves the proposed sale.

6. Concerning point (c) in your email below, until the Court authorizes the proposed sale to the SHA, the SHA and Ministry should have no current authority to start making binding decisions about the future operation of Emmanuel Villa. While we understand they can prepare by proactively take positions and make plans for that potential outcome. At this stage, their positions, including about grandfathering the current residents, constitute mere undertakings to the Court about what the SHA and Ministry intend to do in the event of a successful sale, and not binding decisions about what will happen. Only the Court can consider and make the binding determinations that can give effect to those representations.

   The Receiver's duty to be independent and impartial precludes accepting the SHA and Ministry's representations as foregone conclusions that warrant prohibiting Goshen from engaging in the most consequential activity it can pursue to refinance its debt and save its business. In short, it is premature and not in line with the Receiver's duties for Receiver to make decisions against Goshen based on the SHA's and Ministry's prospective plans that the Court has not approved yet.

7. Despite my client's and my own repeated requests, the Ministry of Health has identified no outstanding regulatory concerns regarding Goshen's operation of Emmanuel Villa. Hence there are no concerns regarding the the quality of the service my clients are providing, which would justify preventing new residents from joining Emmanuel Villa pending the Court's determination of the proposed sale. Any new

residents that Goshen admits will benefit from the same excellent service that Goshen is currently providing. In fact, my client's residents and their families have been pleased with the level of care at Emmanuel Villa despite the challenging situation that the receivership has created. If the Court approves the sale of Goshen's business to the SHA, these residents will seamlessly transition to the SHA's care at the same facility with minimal disruption, if at all.

8. The only party which benefits from a continuing freeze on Goshen's ability to fill Emmanuel Villa pending the Court decision on the sale process is the SHA (whose actions in the pilot project triggered the receivership in the first place). Conversely, the Receiver's refusal to allow Goshen to accept new residences in the interim is directly compromising Goshen's ability to secure refinancing to pay off CWB, which should be the primary focus of the receivership. The Receiver should be interested in keeping all available paths to the refinancing open. This includes by removing arbitrary impediments to Goshen obtaining the refinancing, while also allowing the prospective sale to the SHA to unfold before the Court.

   Given that receivers' duties preclude them from having a stake in one potential outcome over another, allowing both to proceed in tandem maximizes, the chances that CWB's debt will be satisfied as soon as possible. Closing or undermining the refinancing route by preventing Goshen from securing more residence when there is no rationale for doing so grants the SHA an unfair advantage, and boosts its chances of purchasing Goshen's business. This may not be the Receiver's intention but it is the manifest implication, and potential outcome.

In light of all the above, we request that you reconsider your decision to deny Goshen the permission to secure new residents given the resurgence in interest from potential residents, and to allow Goshen to take this step which will energize the refinancing process and repayment of CWB's loan.

We trust that as an officer of the court with the duty to be fair, independent, and to account for the interests of all parties, you will allow Goshen to resume new resident admissions. We understand that you do not speak for the Ministry so this request is only for the Receiver's authorization, subject to any permissions that may be needed form the Ministry. If you are not prepared to reverse your decision to continue the prohibition on Goshen's acceptance of new residents at Emmanuel Villa, we request detailed reasons for why despite the above, the Receiver feels that such a prohibition is still justified.

We look forward to your response.

Thank you,

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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Date: Monday, August 12, 2024 at 9:28 AM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>, Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Thank you for the email below. While we appreciate Goshen's motivation to add additional residents to Emmanual Care Home the Receiver is not inclined to authorize the admittance of new residents at this time for the following reasons:

a. With the last renewal of the Personal Care Home License the Ministry of Health strongly recommended not admitting new residents at this time;
b. We have a court application scheduled for August 26 to authorize the sale of the care home; and
c. The Ministry of Health has advised us that they will work with the Saskatchewan Health Authority to ensure the existing residents remain at the care home post sale (if the sale is authorized by the Court), however, they (both the Ministry of Health and Saskatchewan Health Authority) have not authorized adding more residents and including them under this agreement.

Adding new residents to Emmanuel Care Home requires the Receiver's approval (not consultation) and we are advising that this approval is not granted at this time. We are open to revisiting this decision after the August 26 court application.

Regards,

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Friday, August 9, 2024 5:43 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>
Subject: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Good afternoon, Mr. Sirrs,

I am writing on behalf of Goshen to request the Receiver's permission for Goshen to admit new residents at Emmanuel Villa. The reasons are as follows.

1. As you will recall, the SHA decided to not renew its pilot project with Goshen, a step which led to the sharp decline in Emmanuel Villa's capacity. This subsequently triggered CWB to recall its loan. The circumstances of the pilot project's non-renewal are hotly contested, and continue to be the subject of an unresolved dispute between Goshen and the SHA.

2. When you were appointed as interim receiver, Emmanuel Villa had approximately 9 residents. Our clients were working towards refinancing their loan, and faced challenges with increasing Emmanuel Villa's residents.

3. My clients recently signed an undertaking to not admit new residents without consulting you as the receiver.

4. Around the time that my clients signed the undertaking, they had about 20 residents at Emmanuel Villa, plus others who were prepared to sign contracts and enter the home.

5. Since then, our clients have been receiving further interest from a significant number of potential residents who wish to assume residency at Emmanuel Villa. Goshen has had 12 potential residents express interest in Emmanuel Villa in the last month, five of whom did so this week alone.

6. After a challenging period with securing new residents, my clients have started to see increasing momentum in interest from new residents. Notably, this increased interest in Emmanuel Villa has emerged during a receivership and regulatory process (Ministry of Health) in which the residents have been aware of the potential sale of the business, have been alerted that the SHA is the prospective owner, and have been aware of Ministry of Health officials conducting regulatory inspections of Emmanuel Villa over the past few months.

   Such factors can create uncertainty and anxiety for residents. However, Emmanuel Villa's residents and families have remained committed to staying in the home and appreciate the excellent care that my clients continue to provide. The fact that new residents are still keen to enter the home despite the challenges and uncertainties of the receivership process and regulatory scrutiny shows that the growing interest in Emmanuel Villa will persist in the coming weeks and months (especially with my client's preparedness to enhance their recruitment efforts).

7. As was the case with CWB, the question of Emmanuel Villa's capacity has been the central impediment in the refinancing process. For example, find attached the offer letter from a financier who has identified the current capacity as a concern in the refinancing. Increasing Emmanuel Villa's capacity will doubtlessly resolve prospective financiers' concerns about the refinancing. At the pace that the interest in Emmanuel Villa is growing, new admissions will significantly alleviate, if not eliminate, any hesitancy that potential financiers are experiencing in the coming weeks.

8. As indicated in the attached offer letter, my clients are at an advanced stage of securing the refinancing. The amount is sufficient to pay CWB and all associated costs (legal fees and receiver costs once determined). The funding is expected to be finalized and advanced toward the end of August or the beginning of September. The lawyer handling the funding and registration of the security for Goshen and the lender is David Brundige of WWOBLLP Law firm in Regina. Mr. Brundige is tentatively scheduling a call with the lender for Tuesday, August 13th, to get everything in place and ready for the funding. We will advise if any aspect of this timeline changes.

9. Subject to the Ministry's separate decision on my clients' request for increased capacity before and after the upcoming licence renewal, we request the receiver's confirmation that my clients can continue accepting new residents to assist with the refinancing. We understand that to date, you have not barred my clients from accepting new residents but merely asked them to seek your permission before doing so. Through this email, my clients are making the formal request for your permission and can provide further particulars of the potential residents upon request.

A successful refinancing will be the fastest and most expeditious route for CWB to obtain its money. An ongoing restriction on new residents would severely undermine my client's ability to address the central problem that gave rise to the receivership in the first place, and which my clients can resolve by accepting more residents.

Further, the SHA's conduct during its pilot project with Goshen, which is still in dispute, triggered this receivership process. As a question of fairness, it would be appropriate for the receiver to support the resident increase at Emmanuel Villa as the denial of such permission would not only deprive my clients the chance to refinance their business, but also assist the SHA whose actions triggered my clients' receivership in the first place.

We look forward to your response.

Thank you,

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Exhibit 25

Goshen's Request To Amend Its Operating Licence To Allow Goshen To Recruit New Residents Up To Emmanuel Villa's Full Capacity Of 80 Residents.

Tavengwa Runyowa <law@runyowa.com>

Mon 2024-08-12 11:27 PM

To:dawn.skalicky-souliere@health.gov.sk.ca <dawn.skalicky-souliere@health.gov.sk.ca>
Cc:Pandya, Manasi HE0 <Manasi.Pandya@health.gov.sk.ca>;Brandon Cain <brandon.cain@runyowa.com>;Bunmi Onasanya <adebunmionasanya@gmail.com>;Bunmi Onasanya <bonasanya@sasktel.net>;lonasanya@sasktel.net <lonasanya@sasktel.net>

Dear Ms. Skalicky-Souliere,

I am writing on behalf of my client, Goshen Professional Care Inc., to request the Ministry of Health's authorization to amend my client's operating licence to allow Goshen to recruit new residents up to Emmanuel Villa's full capacity of 80 residents. The licence they are currently operating on is limited to 20 residents. My client will send the appropriate licencing fee upon your confirmation that the Ministry is prepared to grant the requested amendment.

We understand that my client previously made a similar request to the Ministry and sent a cheque for $440.00 to pay for an amendment to Goshen's license so that Goshen could add a further 20 residents to the Hope Unit of Emmanuel Villa. From this amount, $400.00 was for the expanded licence, while the $40 was the fee for a Ministry official to provide training to one of Goshen's managers. We understand that the Ministry declined to accept the cheque because it combined the fee for expanding Emmanuel Villa's occupancy and for the training. Apparently, the Ministry was only prepared to accept the fee for conducting the training but not the licencing.

Mrs. Onasanya followed up by email with, Ms. Julie Busch, a Ministry of Health official, regarding the licence amendment to accept new residents to the Hope Unit. However, Mrs. Onasanya never received a formal response from the Ministry. As far as Mrs. Onasanya is aware, the Ministry never cashed her $440 cheque. In her subsequent conversations with another Ministry representative (Leslie), Mrs. Onasanya learned that the Ministry had not cashed her cheque because it aggregated the licence renewal fee with the training fee. The Ministry provided my client with no formal reason for why it was declining Goshen's requested amendment for the licence amendment to include the Hope Unit.

We understand that to date, the only indication that Goshen has received about the Ministry's purported refusal to amend Goshen's licence was through Mr. Eric Sirrs. Our clients were not a part of these conversations and remain in the dark about why the Ministry did not accept Goshen's licence amendment request.

As stated at the outset of this email, this is a formal request on behalf of Goshen for the Saskatchewan Ministry of Health to amend its current licence to allow Goshen to admit new residents up to Emmanuel Villa's full capacity of 80 residents. Based on the Ministry's June 17, 2024, letter to Goshen, the Ministry identified the receivership process as the reason to "strongly recommend", but not prohibit, Goshen from accepting new residents at Emmanuel Villa.

Events have evolved since the Ministry made that recommendation to Goshen. Notably, these changes include the Minister's decision to grandfather the current residents into any post-sale occupancy of Emmanuel Villa. The Minister's decision has removed the urgency that would have arisen if Goshen needed to provide eviction notices to its current residents who would have to move out because of the proposed sale to the SHA. The uncertainty created by that potential sale was the basis of the Ministry's letter of June 17, 2024, to Goshen

through which the Ministry conveyed the relevant recommendation. The Minister's subsequent decision to grandfather the current Goshen residents into any future SHA ownership of Emmanuel Villa means that the question of the statutory 30-day termination notice is now moot. The current residents' continued tenure at Emmanuel Villa will be unaffected by who is running the home, including if the SHA takes over. The same continuity of care should apply to any residents who my clients admit to Emmanuel Villa between now and any court determination on the proposed sale to the SHA.

The Minister's concession that the current Emmanuel Villa residents will not be impacted by the sale establishes that the Minister has no intention to premise the SHA's proposed purchase on the current or prospective residency of any residents of Emmanuel Villa, regardless of if/when the sale goes through. Any ownership transition or maintenance of the status quo should provide a seamless and relatively uninterrupted experience for all the residents.

The statutory schemes that govern the Ministry and SHA support Goshen's ability to recruit new residents regardless of the outcome of the sale process under the receivership proceedings. Under s. 3 and s. 8 of the *Public Health Act*, and Section 2-1 of the *Public Health Authority Act*, the Minister of Health is responsible for healthcare delivery to all the people of Saskatchewan. These provisions do not make any distinction between the Minister's duty towards residents of private versus public care homes. Nor does it prioritize the entitlement or eligibility to healthcare service to one group of Saskatchewan residents over another. Further, at page 4 of the Ministry of Health's 2023-2024 Annual Report, it elaborates on the Ministry's objective to:

> "Build a safe and responsive health system through evidence-informed strategy development supported by policies focused on improving the health and well-being of Saskatchewan people."

Given the above, the Minister owes his duties to all the people of Saskatchewan and without favour or preference to those who seek privately versus publicly-run care home services. It is each Saskatchewan resident's demonstrated need for such care, not their willingness to use the public or private care home systems, that matters. Therefore, if Goshen fills Emmanuel Villa with Saskatchewan "people" who need the care services the home provides, and the sale to the SHA goes through, the Minister's mandate to protect the interests of all residents of Saskatchewan would apply to these new Emmanuel Villa residents.

Thus, we trust that the Minister of Health would not impose a preferential treatment regime on Saskatchewan residents based on whether these persons are seeking care through the private or public systems (both of which the SHA and Ministry jointly oversee, regulate, and rely on to serve the people of Saskatchewan). Thus, the Minister would still owe the same duties to the new (private) residents that Goshen recruits between now and any pending sale. We trust this reasoning is why, at least in part, the Minister reversed course and allowed Emmanuel Villa's residents to be grandfathered into the potential post-sale phase of Emmanuel Villa.

Despite our requests, the Ministry of Health has not identified any outstanding regulatory concerns regarding Goshen's operation of Emmanuel Villa. The receivership process has been the sole basis for the Ministry's hesitancy to grant Goshen a regular 1-year licence with a full-capacity allowance. Hence, there should be no regulatory issues that justify preventing new residents from joining Emmanuel Villa pending the Court's determination of the proposed sale. Any new residents that Goshen admits will benefit from the same excellent service that Goshen is currently providing to its resident. In fact, my client's residents and their families have

been pleased with the level of care at Emmanuel Villa despite the challenging situation that the receivership has created. If the Court approves the sale of Goshen's business to the SHA, any new residents that Goshen retains will seamlessly transition to the SHA's care at the same facility with minimal disruption, if at all.

Given all the above, there will be no prejudice in allowing Goshen to accept new residents to its full capacity pending the Court's decision in the sale process. In fact, it appears that the SHA may even benefit if the new residents Goshen recruits between now and then are grandfathered and expected to pay private sector rates to the SHA. We do not know what the SHA/Ministry's plan is regarding that aspect if the Court approves the SHA's bid. However, at a minimum, even if the SHA and Ministry intend for the residents that Goshen recruits to pay the statutory maximum for the public system, the SHA/Ministry would incur no financial losses. The SHA/Ministry would be earning the same from the grandfathered residents as they would from the new residents it intends to move to Emmanuel Villa if the Court approves the proposed sale.

Finally, Goshen's ability to secure new financing is directly related to its ability to increase Emmanuel Villa's occupancy. Several prospective refinancing agreements have fallen through because of the current capacity of Emmanuel Villa. A promising deal is on the table but Emmanual Villa's current capacity is undermining the prospects of a successful refinancing. All this is happening while Emmanuel Villa is facing a resurgence in interest form potential residents who Emmanuel Villa cannot accept in significant part because of the Ministry's licence limit to 20 residents. Although the SHA's and the Ministry's interests in securing Emmanuel Villa are aligned, this should not negate Goshen's fair chance to secure the refinancing that would allow Goshen to repay CWB and for my clients to maintain owner ship of their business.

In summary, Goshen requests the Ministry of Health to amend its current licence to allow a capacity of 80 residents at Emmanuel Villa. If the Court proceedings in the receivership process are still not resolved when Goshen's current licences comes up for renewal, Goshen requests that the Ministry of Health further extends that licence and grants Goshen an 80-resident limit. If the Ministry declines this request, we seek the Ministry's explanation for why despite the all above, the Ministry is declining Goshen's request.

We look forward to your response.

Thank you,

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Exhibit 26

RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Eric Sirrs <Eric.Sirrs@mnp.ca>

Tue 2024-08-13 9:20 AM

To:Tavengwa Runyowa <law@runyowa.com>
Cc:M. Kim Anderson <mk.anderson@rslaw.com>;Travis K. Kusch <t.kusch@rslaw.com>;Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>;Bunmi Onasanya <bonasanya@sasktel.net>;lonasanya@sasktel.net <lonasanya@sasktel.net>

Hello Tavengwa
Thank you for the email below. In our capacity as a court officer we will be adhering to the current recommendation of the Ministry of Health and not approving the admittance of further residents at this time. Your email below makes many assumptions about the Ministry of Health's position, however, to my knowledge the Ministry has not changed its recommendation. If you or your client have received updated information from the Ministry advising that they no longer strongly recommend against admitting new residents please forward this to me. As I noted in my earlier email, neither the Ministry nor SHA have advised our office that the retention of existing residents of Emmanuel Care Home post sale transaction (if approved by the Court) would extend to newly admitted residents after that commitment was given. If you have confirmation that the Ministry and SHA have agreed to retain newly admitted residents please forward that for my consideration.

While you have referenced many points in your email below please do not assume that we agree with any of the points you have raised simply because we did not respond to them directly.

Regards,

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Monday, August 12, 2024 10:10 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Thank you for your response below, Eric,

We request that you reconsider your decision to deny Goshen the ability to secure new residents for the following reasons. In response to your email below:

1. The Ministry of Health's recommendation for Goshen to not accept new residents is a recommendation, not a prohibition. Therefore, without further explanation, it is hard to see how the Receiver can rely on a recommendation to impose a mandatory prohibition on Goshen. Further, events have evolved since the Ministry made that recommendation. Notably, these changes include the Minister's decision to grandfather the current residents into any post-sale occupancy at Emmanuel Villa.

   The Minister's decision has removed the urgency that would have arisen if Goshen needed to provide eviction notices to its current residents who would have to move out because of the proposed sale to the SHA. The uncertainty created by that potential sale was the basis of the Ministry's letter of June 17, 2024, to Goshen through which the Ministry conveyed the relevant recommendation. The Minister's subsequent decision to grandfather the current Goshen residents means that the question of the statutory 30-day termination notice is now moot, as the residents continued tenure at Emmanuel Villa will be unaffected by who is running it, including whether the SHA takes over.

   These developments, effectively eliminate any force that the Ministry's prior recommendation may have had, as the current residents are no longer subject to the uncertainties that the receivership process created. The same would apply to new residents whose tenure at Emmanuel Villa would, and should similarly continue regardless of whether it is Goshen or the SHA that buys Emmanuel Villa.

2. In response to point (b) of your email below, it also unclear how the August 26, 2024 sale proceeding should prohibit Goshen's acceptance of new residents (especially given the above point). The Minister's concession that the current Emmanuel Villa residents will not be impacted by the sale establishes that the Ministry has no intention to premise the SHA's proposed purchase on the current or prospective residency of any resident of all residents of Emmanuel Villa regardless of if/when the sale goes through. Any ownership transition or maintenance of the status quo should provide a seamless and relatively uninterrupted experience for the residents.

3. Under s. 3 and s. 8 of the *Public Health Act*, and Section 2-1 of the *Public Health Authority Act*, the Minister of Health is responsible for healthcare delivery to <u>all</u> the people of Saskatchewan. These provisions do not make any distinction between the Minister's duty towards residents of private versus public care homes. Nor does it prioritize the entitlement or eligibility to healthcare service to one group over another. Further, at page 4 of the Ministry of Health's 2023-2024 Annual Report, it elaborates on the Ministry's objective to:

   > "Build a safe and responsive health system through evidence-informed strategy development supported
   > by policies focused on improving the health and well-being <u>of Saskatchewan people</u>."

   Given the above, the Minister owes his duties to all the people of Saskatchewan and without favour or preference to those who seek privately versus publicly-run care. It is each Saskatchewan resident's demonstrated need for such care, not their willingness to use the public or private care home system, that matters. Therefore, if Goshen fills Emmanuel Villa with Saskatchewan "people" who need the care services it provides, and the sale to the SHA goes through, the Minister's mandate to protect the interests of all residents of Saskatchewan would apply to these new Emmanuel Villa residents.

   The Minister of Health cannot, and assuredly, would not, impose a preferential treatment regime on Saskatchewan residents based on whether these persons are seeking care through the private or public

systems (both of which the SHA and Ministry jointly oversee, regulate, and use on to serve of people of Saskatchewan). Thus, the Minister would still owe the same duties to the new (private) residents that Goshen recruits between now and any pending sale. We trust this reasoning is why, at least in part, the Minister of Health reversed course and allowed Emmanuel Villa's residents to be grandfathered into the potential post-sale phase of Emmanuel Villa.

For the purposes of the receivership, your email below has provided no basis for why if the Court approves the sale of Goshen's business to the SHA, the residents who the SHA may later place at Emmanuel Villa are more entitled to such access than other residents of Saskatchewan who enter the facility under Goshen.

4. The SHA/Ministry of Health routinely contracts with private care homes to provide third-party homecare services for public residents. In fact, this is how the pilot project arose between Goshen and the SHA. This is further verification that both the SHA and Ministry consider private homes as important partners in meeting the Minister and SHA's statutory mandate to serve all the people of Saskatchewan through complementary public and private channels. Therefore, there is no principled reason for the Receiver, the SHA, or the Minister, to distinguish or create a preferential distinction between residents who enter Emmanuel Villa under Goshen (private) or future SHA ownership (public). The SHA and Ministry's use of both public and private tracks demonstrates an integrated care home system that is flexible in its approach to fulfilling its broader function is to ensure quality care for all the people of Saskatchewan who need this service. Any distinction that prioritizes one group of Saskatchewan residents over another in their right to access such care would be unfair and arbitrary.

5. Given the above, there will be no prejudice in allowing Goshen to accept new residents pending the outcome of the sale process. In fact, it appears that the SHA may even benefit if new residents being grandfathered under Goshen are expected to pay private sector rates to the SHA. We do not know what the SHA/Ministry's plan is regarding that aspect if the Court approves the SHA's bid. However, at a minimum, even if the SHA and Ministry intend for residents that Goshen recruits to pay the statutory maximum for the public system, the SHA/Ministry would incur no financial losses. It would be earning the same from the grandfathered residents as from the new residents it intends to move to Emmanuel Villa if the Court approves the proposed sale.

6. Concerning point (c) in your email below, until the Court authorizes the proposed sale to the SHA, the SHA and Ministry should have no current authority to start making binding decisions about the future operation of Emmanuel Villa. While we understand they can prepare by proactively take positions and make plans for that potential outcome. At this stage, their positions, including about grandfathering the current residents, constitute mere undertakings to the Court about what the SHA and Ministry intend to do in the event of a successful sale, and not binding decisions about what will happen. Only the Court can consider and make the binding determinations that can give effect to those representations.

   The Receiver's duty to be independent and impartial precludes accepting the SHA and Ministry's representations as foregone conclusions that warrant prohibiting Goshen from engaging in the most consequential activity it can pursue to refinance its debt and save its business. In short, it is premature and not in line with the Receiver's duties for Receiver to make decisions against Goshen based on the SHA's and Ministry's prospective plans that the Court has not approved yet.

7. Despite my client's and my own repeated requests, the Ministry of Health has identified no outstanding regulatory concerns regarding Goshen's operation of Emmanuel Villa. Hence there are no concerns regarding the the quality of the service my clients are providing, which would justify preventing new residents from joining Emmanuel Villa pending the Court's determination of the proposed sale. Any new residents that Goshen admits will benefit from the same excellent service that Goshen is currently providing. In fact, my client's residents and their families have been pleased with the level of care at Emmanuel Villa despite the challenging situation that the receivership has created. If the Court approves the sale of Goshen's business to the SHA, these residents will seamlessly transition to the SHA's care at the same facility with minimal disruption, if at all.

8. The only party which benefits from a continuing freeze on Goshen's ability to fill Emmanuel Villa pending the Court decision on the sale process is the SHA (whose actions in the pilot project triggered the receivership in the first place). Conversely, the Receiver's refusal to allow Goshen to accept new residences in the interim is directly compromising Goshen's ability to secure refinancing to pay off CWB, which should be the primary focus of the receivership. The Receiver should be interested in keeping all available paths to the refinancing open. This includes by removing arbitrary impediments to Goshen obtaining the refinancing, while also allowing the prospective sale to the SHA to unfold before the Court.

   Given that receivers' duties preclude them from having a stake in one potential outcome over another, allowing both to proceed in tandem maximizes, the chances that CWB's debt will be satisfied as soon as possible. Closing or undermining the refinancing route by preventing Goshen from securing more residence when there is no rationale for doing so grants the SHA an unfair advantage, and boosts its chances of purchasing Goshen's business. This may not be the Receiver's intention but it is the manifest implication, and potential outcome.

In light of all the above, we request that you reconsider your decision to deny Goshen the permission to secure new residents given the resurgence in interest from potential residents, and to allow Goshen to take this step which will energize the refinancing process and repayment of CWB's loan.

We trust that as an officer of the court with the duty to be fair, independent, and to account for the interests of all parties, you will allow Goshen to resume new resident admissions. We understand that you do not speak for the Ministry so this request is only for the Receiver's authorization, subject to any permissions that may be needed form the Ministry. If you are not prepared to reverse your decision to continue the prohibition on Goshen's acceptance of new residents at Emmanuel Villa, we request detailed reasons for why despite the above, the Receiver feels that such a prohibition is still justified.

We look forward to your response.

Thank you,

Tavengwa Runyowa
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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Date: Monday, August 12, 2024 at 9:28 AM
To: Tavengwa Runyowa <law@runyowa.com>

Cc: M. Kim Anderson <mk.anderson@rslaw.com>, Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa

Thank you for the email below. While we appreciate Goshen's motivation to add additional residents to Emmanual Care Home the Receiver is not inclined to authorize the admittance of new residents at this time for the following reasons:

a. With the last renewal of the Personal Care Home License the Ministry of Health strongly recommended not admitting new residents at this time;
b. We have a court application scheduled for August 26 to authorize the sale of the care home; and
c. The Ministry of Health has advised us that they will work with the Saskatchewan Health Authority to ensure the existing residents remain at the care home post sale (if the sale is authorized by the Court), however, they (both the Ministry of Health and Saskatchewan Health Authority) have not authorized adding more residents and including them under this agreement.

Adding new residents to Emmanuel Care Home requires the Receiver's approval (not consultation) and we are advising that this approval is not granted at this time. We are open to revisiting this decision after the August 26 court application.

Regards,

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Friday, August 9, 2024 5:43 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>
Subject: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Good afternoon, Mr. Sirrs,

I am writing on behalf of Goshen to request the Receiver's permission for Goshen to admit new residents at Emmanuel Villa. The reasons are as follows.

1. As you will recall, the SHA decided to not renew its pilot project with Goshen, a step which led to the sharp decline in Emmanuel Villa's capacity. This subsequently triggered CWB to recall its loan. The circumstances of the pilot project's non-renewal are hotly contested, and continue to be the subject of an unresolved dispute between Goshen and the SHA.

2. When you were appointed as interim receiver, Emmanuel Villa had approximately 9 residents. Our clients were working towards refinancing their loan, and faced challenges with increasing Emmanuel Villa's residents.

3. My clients recently signed an undertaking to not admit new residents without consulting you as the receiver.

4. Around the time that my clients signed the undertaking, they had about 20 residents at Emmanuel Villa, plus others who were prepared to sign contracts and enter the home.

5. Since then, our clients have been receiving further interest from a significant number of potential residents who wish to assume residency at Emmanuel Villa. Goshen has had 12 potential residents express interest in Emmanuel Villa in the last month, five of whom did so this week alone.

6. After a challenging period with securing new residents, my clients have started to see increasing momentum in interest from new residents. Notably, this increased interest in Emmanuel Villa has emerged during a receivership and regulatory process (Ministry of Health) in which the residents have been aware of the potential sale of the business, have been alerted that the SHA is the prospective owner, and have been aware of Ministry of Health officials conducting regulatory inspections of Emmanuel Villa over the past few months.

   Such factors can create uncertainty and anxiety for residents. However, Emmanuel Villa's residents and families have remained committed to staying in the home and appreciate the excellent care that my clients continue to provide. The fact that new residents are still keen to enter the home despite the challenges and uncertainties of the receivership process and regulatory scrutiny shows that the growing interest in Emmanuel Villa will persist in the coming weeks and months (especially with my client's preparedness to enhance their recruitment efforts).

7. As was the case with CWB, the question of Emmanuel Villa's capacity has been the central impediment in the refinancing process. For example, find attached the offer letter from a financier who has identified the current capacity as a concern in the refinancing. Increasing Emmanuel Villa's capacity will doubtlessly resolve prospective financiers' concerns about the refinancing. At the pace that the interest in Emmanuel Villa is growing, new admissions will significantly alleviate, if not eliminate, any hesitancy that potential financiers are experiencing in the coming weeks.

8. As indicated in the attached offer letter, my clients are at an advanced stage of securing the refinancing. The amount is sufficient to pay CWB and all associated costs (legal fees and receiver costs once determined). The funding is expected to be finalized and advanced toward the end of August or the beginning of September. The lawyer handling the funding and registration of the security for Goshen and the lender is David Brundige of WWOBLLP Law firm in Regina. Mr. Brundige is tentatively scheduling a

call with the lender for Tuesday, August 13th, to get everything in place and ready for the funding. We will advise if any aspect of this timeline changes.

9. Subject to the Ministry's separate decision on my clients' request for increased capacity before and after the upcoming licence renewal, we request the receiver's confirmation that my clients can continue accepting new residents to assist with the refinancing. We understand that to date, you have not barred my clients from accepting new residents but merely asked them to seek your permission before doing so. Through this email, my clients are making the formal request for your permission and can provide further particulars of the potential residents upon request.

A successful refinancing will be the fastest and most expeditious route for CWB to obtain its money. An ongoing restriction on new residents would severely undermine my client's ability to address the central problem that gave rise to the receivership in the first place, and which my clients can resolve by accepting more residents.

Further, the SHA's conduct during its pilot project with Goshen, which is still in dispute, triggered this receivership process. As a question of fairness, it would be appropriate for the receiver to support the resident increase at Emmanuel Villa as the denial of such permission would not only deprive my clients the chance to refinance their business, but also assist the SHA whose actions triggered my clients' receivership in the first place.

We look forward to your response.

Thank you,

Tavengwa Runyowa
Runyowa Law
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2010 11th Avenue
Regina, SK S4P 0J3

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Fax: 306-206-2701
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delete it from your systems and contact the sender by return email. In compliance with Canada's Anti-spam legislation (CASL), if you do not wish to receive further electronic communications from MNP, please reply to this email with "REMOVE ME" in the subject line.

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Exhibit 27

Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Tavengwa Runyowa <law@runyowa.com>

Tue 8/13/2024 6:17 PM

To:Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc:M. Kim Anderson <mk.anderson@rslaw.com>;Travis K. Kusch <t.kusch@rslaw.com>;Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>;Bunmi Onasanya <bonasanya@sasktel.net>;lonasanya@sasktel.net <lonasanya@sasktel.net>
Bcc:Christina Bender <christina.bender@runyowa.com>

Thank you, Eric,

Following up on our previous communications below regarding Goshen's ability to secure new residents, my clients alerted me to an email that Ms. Leslie Deutsch, a Ministry inspector, sent you on July 2, 2024. The email was regarding the Ministry's monitoring review of Emmanuel Villa. In that email, Ms. Deutsch stated that you, as the Receiver, had instructed Goshen to not secure any new residents, and not vice versa. Ms. Deutsch's email indicates that the last of the Ministry inspections she conducted, where the question of Goshen's ability to recruit more residents to Emmanuel Villa was raised, happened on **May 27, 2024.**

The Ministry's letter to Goshen of **June 17, 2024**, subsequently stated that the Ministry strongly recommended that Goshen not recruit new residents to Emmanuel Villa because MNP had informed the Ministry of the potential sale of Goshen. That potential sale warranted a shorter licence renewal period which terminated on **August 31, 2024.** Effectively, the Ministry's decision to provide Goshen a limited licence renewal and to strongly recommend against new admissions arose from, complied with, and was in deference to, MNP's authority and the ongoing receivership court proceedings that MNP was advancing.

In other words, the Ministry's recommendation found its source and authority in the Receiver's power, process, and intentions for the sale process. However, in our recent communications below, you stated that you are basing your decision to deny Goshen new admissions in deference to the Ministry's recommendation, which apparently arose in deference to your authority and intentions for the receivership process. Therefore, it appears that the Ministry recommendation that you are relying on to deny Goshen's request to add residents did not arise from the Ministry's independent position separate and apart from the Receiver, but from the Receiver. The concern behind this situation is the Receiver appears to be attributing its rationale for denying new resident admissions to the Ministry when in substance, that recommendation the Receiver relies on arose from, reflects, and is an expression of the Receiver's own decisions, statements to the Ministry, and powers.

Given the above:

1. Please confirm whether in your communications with the Ministry of Health, the Ministry expressly told you whether its recommendation to freeze new resident admissions at Emmanuel Villa was based on any independent basis that the Ministry had beyond MNP's notification that MNP had initiated a sale process and intended to evict the current residents.

2. Now that the Minister of Health has decided to grandfather the current residents, and the Receiver will not be sending out the eviction notices, has the Receiver informed the Ministry that the Receiver nevertheless intends to continue preventing new admissions? If so, please share these communications.

If not, please confirm whether the Receiver intends to proactively raise this issue with the Ministry and inform Goshen about the outcome of these communications.

3. The Ministry's recommendation of June 17, 2024 was based on the August 31, 2024 licence extension. Since that June 27, 2024 letter, a) the Ministry renewed Goshen's licence until October 31, 2024; b) the Ministry committed to grandfathering the current residents to any post-sale arrangement; c) there is no longer the need to send out eviction letters; d) the statutory deadlines and resulting time pressures for sending out such letters no longer applies; and e) regardless of how the sale process goes, Goshen will continue operating as a care home. These developments have materially altered the basis of the Ministry's June 27, 2024 recommendation upon which the Receiver relies on to continue denying Goshen the ability to accept new residents. Given this, has the Receiver taken any steps to confirm with the Ministry whether the Ministry's recommendation of June 17, 2024 still stands as articulated despite these subsequent and material developments?

It is important for this proceeding to clearly establish whether it is the Receiver, the Ministry, or both, that are preventing the acceptance of new residents. It is equally important to clarify whether, and to what extent, the Receiver and Ministry are basing their decisions on this new resident issue in deference to, or independently from, the other. Considering that Goshen's ability to secure new residents is so critical to its ability to secure refinancing, it is our position that the Receiver should identify, claim ownership of, and justify its independent decision to prevent these admissions without attributing them and their repercussions to the Ministry of Health.

We look forward to your response.

Thank you,

Tavengwa Runyowa
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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Date: Tuesday, August 13, 2024 at 3:27 PM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>, Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>, Bunmi Onasanya <adebunmionasanya@gmail.com>, Bunmi Onasanya <bonasanya@sasktel.net>, lonasanya@sasktel.net <lonasanya@sasktel.net>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Yes, with the CA signed we would provide you with a full copy of the Confidential Supplement to the Report that contains unredacted copies of both the purchase agreement and the appraisal. It also contains the original offer to purchase submitted by SHA.

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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mnpdebt.ca

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Tuesday, August 13, 2024 3:25 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Thank you, Eric,

Just to confirm that by signing the confidentiality agreement, my clients will at least have access to the following:

- Schedule 8 of the Receiver's Report to Court – The SHA's Bid Letter; **Redacted information: The Offer price.**

- Schedule 9 of the Receiver's Report to Court – The Receiver and SHA's Agreement of Purchase and Sale; **Redacted Information: The Purchase Price.**

- Schedule 10 of the Receiver's Report to Court – Brunsdon Lawrek & Associates Appraisal commissioned by Receiver; **Redacted Information: All financial figures arising from the appraisal of Emmanuel Villa.**

We want to make sure that the above points do not fall under Section 9(a) of the Agreement. The definition of confidential information in the preamble is broad and does not make this clear.

Thank you,

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Runyowa Law
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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Date: Tuesday, August 13, 2024 at 1:26 PM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>, Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>, Bunmi Onasanya <adebunmionasanya@gmail.com>, Bunmi Onasanya <bonasanya@sasktel.net>, lonasanya@sasktel.net <lonasanya@sasktel.net>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Attached is a copy of the Confidentiality Agreement.

Regards

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Tuesday, August 13, 2024 12:52 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Good afternoon, Eric,

It is apparent that despite our explanation, you are not prepared to allow Goshen to resume admissions, and are not prepared to explain why a recommendation from the Ministry amounts to a mandate from the Receiver, even when lifting the mandate will help the refinancing.

I may provide a more detailed response but for now, can you please send us the confidentiality agreement as my clients are prepared to sign it.

Thank you,

Tavengwa

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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Sent: Tuesday, August 13, 2024 9:20 AM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya

<bonasanya@sasktel.net>; lonasanya@sasktel.net <lonasanya@sasktel.net>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Thank you for the email below. In our capacity as a court officer we will be adhering to the current recommendation of the Ministry of Health and not approving the admittance of further residents at this time. Your email below makes many assumptions about the Ministry of Health's position, however, to my knowledge the Ministry has not changed its recommendation. If you or your client have received updated information from the Ministry advising that they no longer strongly recommend against admitting new residents please forward this to me. As I noted in my earlier email, neither the Ministry nor SHA have advised our office that the retention of existing residents of Emmanuel Care Home post sale transaction (if approved by the Court) would extend to newly admitted residents after that commitment was given. If you have confirmation that the Ministry and SHA have agreed to retain newly admitted residents please forward that for my consideration.

While you have referenced many points in your email below please do not assume that we agree with any of the points you have raised simply because we did not respond to them directly.

Regards,

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Monday, August 12, 2024 10:10 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Thank you for your response below, Eric,

Exhibit 28

RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Travis K. Kusch <t.kusch@rslaw.com>

Wed 2024-08-14 10:52 AM

To:Tavengwa Runyowa <law@runyowa.com>;Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc:M. Kim Anderson <mk.anderson@rslaw.com>;Brandon Cain <brandon.cain@runyowa.com>;Bunmi Onasanya <adebunmionasanya@gmail.com>;Bunmi Onasanya <bonasanya@sasktel.net>;lonasanya@sasktel.net <lonasanya@sasktel.net>

Mr. Runyowa,

With respect to the questions on the brief, you would not be permitted to reference the appraisal price, offer price or sale price explicitly or by implication. For clarity, you could state that you take issue with the sale price or sales process, but would not be permitted to list the prices or suggest that it is a certain percentage higher or lower than the appraisal your client filed and is public record. You could, of course, make specific reference to prices in your oral argument. However, as any party has access to the brief, we need to preserve the integrity of the sale process.

On the issue of the new residents, this has been asked and answered of the Receiver twice. This is now the third time you have raised this. We will remind you of both the terms of the Receivership Order and section 9-2 of *The Business Corporation Act.* The Receiver, not your client, has the power to manage the corporation. The Receiver will not be admitting new residents prior to the Court application and we consider this matter closed. We will not be answering this question for a fourth time.

The Receiver is required to balance the interest of all stakeholders, not just your clients wishes. It is often the case the Debtor is unhappy with the decisions of the Receiver, but that does not make them unfair, partial or somehow inappropriate.

As always, just because we have not addressed all of your points at length does not mean we agree with them and you should not assume the same.

We trust this is clear.

Regards,

ROBERTSON STROMBERG
BARRISTERS & SOLICITORS

TRAVIS K. KUSCH | Lawyer | Bio

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Tuesday, August 13, 2024 6:17 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Thank you, Eric,

Following up on our previous communications below regarding Goshen's ability to secure new residents, my clients alerted me to an email that Ms. Leslie Deutsch, a Ministry inspector, sent you on July 2, 2024. The email was regarding the Ministry's monitoring review of Emmanuel Villa. In that email, Ms. Deutsch stated that you, as the Receiver, had instructed Goshen to not secure any new residents, and not vice versa. Ms. Deutsch's email indicates that the last of the Ministry inspections she conducted, where the question of Goshen's ability to recruit more residents to Emmanuel Villa was raised, happened on **May 27, 2024**.

The Ministry's letter to Goshen of **June 17, 2024**, subsequently stated that the Ministry strongly recommended that Goshen not recruit new residents to Emmanuel Villa because MNP had informed the Ministry of the potential sale of Goshen. That potential sale warranted a shorter licence renewal period which terminated on **August 31, 2024**. Effectively, the Ministry's decision to provide Goshen a limited licence renewal and to strongly recommend against new admissions arose from, complied with, and was in deference to, MNP's authority and the ongoing receivership court proceedings that MNP was advancing.

In other words, the Ministry's recommendation found its source and authority in the Receiver's power, process, and intentions for the sale process. However, in our recent communications below, you stated that you are basing your decision to deny Goshen new admissions in deference to the Ministry's recommendation, which apparently arose in deference to your authority and intentions for the receivership process. Therefore, it appears that the Ministry recommendation that you are relying on to deny Goshen's request to add residents did not arise from the Ministry's independent position separate and apart from the Receiver, but from the Receiver. The concern behind this situation is the Receiver appears to be attributing its rationale for denying new resident admissions to the Ministry when in substance, that recommendation the Receiver relies on arose from, reflects, and is an expression of the Receiver's own decisions, statements to the Ministry, and powers.

Given the above:

1. Please confirm whether in your communications with the Ministry of Health, the Ministry expressly told you whether its recommendation to freeze new resident admissions at Emmanuel Villa was based on any independent basis that the Ministry had beyond MNP's notification that MNP had initiated a sale process and intended to evict the current residents.

2. Now that the Minister of Health has decided to grandfather the current residents, and the Receiver will not be sending out the eviction notices, has the Receiver informed the Ministry that the Receiver nevertheless intends to continue preventing new admissions? If so, please share these communications. If not, please confirm whether the Receiver intends to proactively raise this issue with the Ministry and inform Goshen about the outcome of these communications.

3. The Ministry's recommendation of June 17, 2024 was based on the August 31, 2024 licence extension. Since that June 27, 2024 letter, a) the Ministry renewed Goshen's licence until October 31, 2024; b) the Ministry committed to grandfathering the current residents to any post-sale arrangement; c) there is no longer the need to send out eviction letters; d) the statutory deadlines and resulting time pressures for sending out such letters no longer applies; and e) regardless of how the sale process goes, Goshen will continue operating as a care home. These developments have materially altered the basis of the Ministry's June 27, 2024 recommendation upon which the Receiver relies on to continue denying Goshen

the ability to accept new residents. Given this, has the Receiver taken any steps to confirm with the Ministry whether the Ministry's recommendation of June 17, 2024 still stands as articulated despite these subsequent and material developments?

It is important for this proceeding to clearly establish whether it is the Receiver, the Ministry, or both, that are preventing the acceptance of new residents. It is equally important to clarify whether, and to what extent, the Receiver and Ministry are basing their decisions on this new resident issue in deference to, or independently from, the other. Considering that Goshen's ability to secure new residents is so critical to its ability to secure refinancing, it is our position that the Receiver should identify, claim ownership of, and justify its independent decision to prevent these admissions without attributing them and their repercussions to the Ministry of Health.

We look forward to your response.

Thank you,

Tavengwa Runyowa
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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Date: Tuesday, August 13, 2024 at 3:27 PM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>, Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>, Bunmi Onasanya <adebunmionasanya@gmail.com>, Bunmi Onasanya <bonasanya@sasktel.net>, lonasanya@sasktel.net <lonasanya@sasktel.net>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Yes, with the CA signed we would provide you with a full copy of the Confidential Supplement to the Report that contains unredacted copies of both the purchase agreement and the appraisal. It also contains the original offer to purchase submitted by SHA.

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Tuesday, August 13, 2024 3:25 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Thank you, Eric,

Just to confirm that by signing the confidentiality agreement, my clients will at least have access to the following:

- Schedule 8 of the Receiver's Report to Court – The SHA's Bid Letter; **Redacted information: The Offer price.**
- Schedule 9 of the Receiver's Report to Court – The Receiver and SHA's Agreement of Purchase and Sale; **Redacted Information: The Purchase Price.**
- Schedule 10 of the Receiver's Report to Court – Brunsdon Lawrek & Associates Appraisal commissioned by Receiver; **Redacted Information: All financial figures arising from the appraisal of Emmanuel Villa.**

We want to make sure that the above points do not fall under Section 9(a) of the Agreement. The definition of confidential information in the preamble is broad and does not make this clear.

Thank you,

Tavengwa Runyowa
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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Date: Tuesday, August 13, 2024 at 1:26 PM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>, Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>, Bunmi Onasanya <adebunmionasanya@gmail.com>, Bunmi Onasanya <bonasanya@sasktel.net>, lonasanya@sasktel.net <lonasanya@sasktel.net>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Attached is a copy of the Confidentiality Agreement.

Regards

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Tuesday, August 13, 2024 12:52 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Good afternoon, Eric,

It is apparent that despite our explanation, you are not prepared to allow Goshen to resume admissions, and are not prepared to explain why a recommendation from the Ministry amounts to a mandate from the Receiver, even when lifting the mandate will help the refinancing.

I may provide a more detailed response but for now, can you please send us the confidentiality agreement as my clients are prepared to sign it.

Thank you,

Tavengwa

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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Sent: Tuesday, August 13, 2024 9:20 AM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net <lonasanya@sasktel.net>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Thank you for the email below. In our capacity as a court officer we will be adhering to the current recommendation of the Ministry of Health and not approving the admittance of further residents at this time. Your email below makes many assumptions about the Ministry of Health's position, however, to my knowledge the Ministry has not changed its recommendation. If you or your client have received updated information from the Ministry advising that they no longer strongly recommend against admitting new residents please forward this to me. As I noted in my earlier email, neither the Ministry nor SHA have advised our office that the retention of existing residents of Emmanuel Care Home post sale transaction (if approved by the Court) would extend to newly admitted residents after that commitment was given. If you have confirmation that the Ministry and SHA have agreed to retain newly admitted residents please forward that for my consideration.

While you have referenced many points in your email below please do not assume that we agree with any of the points you have raised simply because we did not respond to them directly.

Regards,

Eric Sirrs, CIRP, LIT
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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Monday, August 12, 2024 10:10 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Re: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Thank you for your response below, Eric,

We request that you reconsider your decision to deny Goshen the ability to secure new residents for the following reasons. In response to your email below:

1. The Ministry of Health's recommendation for Goshen to not accept new residents is a recommendation, not a prohibition. Therefore, without further explanation, it is hard to see how the Receiver can rely on a recommendation to impose a mandatory prohibition on Goshen. Further, events have evolved since the Ministry made that recommendation. Notably, these changes include the Minister's decision to grandfather the current residents into any post-sale occupancy at Emmanuel Villa.

   The Minister's decision has removed the urgency that would have arisen if Goshen needed to provide eviction notices to its current residents who would have to move out because of the proposed sale to the SHA. The uncertainty created by that potential sale was the basis of the Ministry's letter of June 17,

2024, to Goshen through which the Ministry conveyed the relevant recommendation. The Minister's subsequent decision to grandfather the current Goshen residents means that the question of the statutory 30-day termination notice is now moot, as the residents continued tenure at Emmanuel Villa will be unaffected by who is running it, including whether the SHA takes over.

These developments, effectively eliminate any force that the Ministry's prior recommendation may have had, as the current residents are no longer subject to the uncertainties that the receivership process created. The same would apply to new residents whose tenure at Emmanuel Villa would, and should similarly continue regardless of whether it is Goshen or the SHA that buys Emmanuel Villa.

2. In response to point (b) of your email below, it also unclear how the August 26, 2024 sale proceeding should prohibit Goshen's acceptance of new residents (especially given the above point). The Minister's concession that the current Emmanuel Villa residents will not be impacted by the sale establishes that the Ministry has no intention to premise the SHA's proposed purchase on the current or prospective residency of any resident of all residents of Emmanuel Villa regardless of if/when the sale goes through. Any ownership transition or maintenance of the status quo should provide a seamless and relatively uninterrupted experience for the residents.

3. Under s. 3 and s. 8 of the *Public Health Act*, and Section 2-1 of the *Public Health Authority Act*, the Minister of Health is responsible for healthcare delivery to <u>all</u> the people of Saskatchewan. These provisions do not make any distinction between the Minister's duty towards residents of private versus public care homes. Nor does it prioritize the entitlement or eligibility to healthcare service to one group over another. Further, at page 4 of the Ministry of Health's 2023-2024 Annual Report, it elaborates on the Ministry's objective to:

> "Build a safe and responsive health system through evidence-informed strategy development supported
>
> by policies focused on improving the health and well-being <u>of Saskatchewan people</u>."

Given the above, the Minister owes his duties to all the people of Saskatchewan and without favour or preference to those who seek privately versus publicly-run care. It is each Saskatchewan resident's demonstrated need for such care, not their willingness to use the public or private care home system, that matters. Therefore, if Goshen fills Emmanuel Villa with Saskatchewan "people" who need the care services it provides, and the sale to the SHA goes through, the Minister's mandate to protect the interests of all residents of Saskatchewan would apply to these new Emmanuel Villa residents.

The Minister of Health cannot, and assuredly, would not, impose a preferential treatment regime on Saskatchewan residents based on whether these persons are seeking care through the private or public systems (both of which the SHA and Ministry jointly oversee, regulate, and use on to serve of people of Saskatchewan). Thus, the Minister would still owe the same duties to the new (private) residents that Goshen recruits between now and any pending sale. We trust this reasoning is why, at least in part, the Minister of Health reversed course and allowed Emmanuel Villa's residents to be grandfathered into the potential post-sale phase of Emmanuel Villa.

For the purposes of the receivership, your email below has provided no basis for why if the Court approves the sale of Goshen's business to the SHA, the residents who the SHA may later place at Emmanuel Villa are more entitled to such access than other residents of Saskatchewan who enter the facility under Goshen.

4. The SHA/Ministry of Health routinely contracts with private care homes to provide third-party homecare services for public residents. In fact, this is how the pilot project arose between Goshen and the SHA. This is further verification that both the SHA and Ministry consider private homes as important partners in meeting the Minister and SHA's statutory mandate to serve all the people of Saskatchewan through complementary public and private channels. Therefore, there is no principled reason for the Receiver, the SHA, or the Minister, to distinguish or create a preferential distinction between residents who enter Emmanuel Villa under Goshen (private) or future SHA ownership (public). The SHA and Ministry's use of both public and private tracks demonstrates an integrated care home system that is flexible in its approach to fulfilling its broader function is to ensure quality care for all the people of Saskatchewan who need this service. Any distinction that prioritizes one group of Saskatchewan residents over another in their right to access such care would be unfair and arbitrary.

5. Given the above, there will be no prejudice in allowing Goshen to accept new residents pending the outcome of the sale process. In fact, it appears that the SHA may even benefit if new residents being grandfathered under Goshen are expected to pay private sector rates to the SHA. We do not know what the SHA/Ministry's plan is regarding that aspect if the Court approves the SHA's bid. However, at a minimum, even if the SHA and Ministry intend for residents that Goshen recruits to pay the statutory maximum for the public system, the SHA/Ministry would incur no financial losses. It would be earning the same from the grandfathered residents as from the new residents it intends to move to Emmanuel Villa if the Court approves the proposed sale.

6. Concerning point (c) in your email below, until the Court authorizes the proposed sale to the SHA, the SHA and Ministry should have no current authority to start making binding decisions about the future operation of Emmanuel Villa. While we understand they can prepare by proactively take positions and make plans for that potential outcome. At this stage, their positions, including about grandfathering the current residents, constitute mere undertakings to the Court about what the SHA and Ministry intend to do in the event of a successful sale, and not binding decisions about what will happen. Only the Court can consider and make the binding determinations that can give effect to those representations.

The Receiver's duty to be independent and impartial precludes accepting the SHA and Ministry's representations as foregone conclusions that warrant prohibiting Goshen from engaging in the most consequential activity it can pursue to refinance its debt and save its business. In short, it is premature and not in line with the Receiver's duties for Receiver to make decisions against Goshen based on the SHA's and Ministry's prospective plans that the Court has not approved yet.

7. Despite my client's and my own repeated requests, the Ministry of Health has identified no outstanding regulatory concerns regarding Goshen's operation of Emmanuel Villa. Hence there are no concerns regarding the the quality of the service my clients are providing, which would justify preventing new residents from joining Emmanuel Villa pending the Court's determination of the proposed sale. Any new residents that Goshen admits will benefit from the same excellent service that Goshen is currently providing. In fact, my client's residents and their families have been pleased with the level of care at Emmanuel Villa despite the challenging situation that the receivership has created. If the Court approves the sale of Goshen's business to the SHA, these residents will seamlessly transition to the SHA's care at the same facility with minimal disruption, if at all.

8. The only party which benefits from a continuing freeze on Goshen's ability to fill Emmanuel Villa pending the Court decision on the sale process is the SHA (whose actions in the pilot project triggered the receivership in the first place). Conversely, the Receiver's refusal to allow Goshen to accept new residences in the interim is directly compromising Goshen's ability to secure refinancing to pay off CWB, which should be the primary focus of the receivership. The Receiver should be interested in keeping all available paths to the refinancing open. This includes by removing arbitrary impediments to Goshen obtaining the refinancing, while also allowing the prospective sale to the SHA to unfold before the Court.

   Given that receivers' duties preclude them from having a stake in one potential outcome over another, allowing both to proceed in tandem maximizes, the chances that CWB's debt will be satisfied as soon as possible. Closing or undermining the refinancing route by preventing Goshen from securing more residence when there is no rationale for doing so grants the SHA an unfair advantage, and boosts its chances of purchasing Goshen's business. This may not be the Receiver's intention but it is the manifest implication, and potential outcome.

In light of all the above, we request that you reconsider your decision to deny Goshen the permission to secure new residents given the resurgence in interest from potential residents, and to allow Goshen to take this step which will energize the refinancing process and repayment of CWB's loan.

We trust that as an officer of the court with the duty to be fair, independent, and to account for the interests of all parties, you will allow Goshen to resume new resident admissions. We understand that you do not speak for the Ministry so this request is only for the Receiver's authorization, subject to any permissions that may be needed form the Ministry. If you are not prepared to reverse your decision to continue the prohibition on Goshen's acceptance of new residents at Emmanuel Villa, we request detailed reasons for why despite the above, the Receiver feels that such a prohibition is still justified.

We look forward to your response.

Thank you,

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Fax: 306-206-2701
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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Date: Monday, August 12, 2024 at 9:28 AM
To: Tavengwa Runyowa <law@runyowa.com>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>, Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>
Subject: RE: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

Hello Tavengwa
Thank you for the email below. While we appreciate Goshen's motivation to add additional residents to Emmanual Care Home the Receiver is not inclined to authorize the admittance of new residents at this time for the following reasons:

a. With the last renewal of the Personal Care Home License the Ministry of Health strongly recommended not admitting new residents at this time;
b. We have a court application scheduled for August 26 to authorize the sale of the care home; and
c. The Ministry of Health has advised us that they will work with the Saskatchewan Health Authority to ensure the existing residents remain at the care home post sale (if the sale is authorized by the Court), however, they (both the Ministry of Health and Saskatchewan Health Authority) have not authorized adding more residents and including them under this agreement.

Adding new residents to Emmanuel Care Home requires the Receiver's approval (not consultation) and we are advising that this approval is not granted at this time. We are open to revisiting this decision after the August 26 court application.

Regards,

Eric Sirrs, CIRP, LIT
SENIOR VICE PRESIDENT

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: Friday, August 9, 2024 5:43 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>
Subject: Request For Receiver's Permisison To Accept New Residents At Emmanuel Villa.

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Good afternoon, Mr. Sirrs,

I am writing on behalf of Goshen to request the Receiver's permission for Goshen to admit new residents at Emmanuel Villa. The reasons are as follows.

1. As you will recall, the SHA decided to not renew its pilot project with Goshen, a step which led to the sharp decline in Emmanuel Villa's capacity. This subsequently triggered CWB to recall its loan. The circumstances of the pilot project's non-renewal are hotly contested, and continue to be the subject of an unresolved dispute between Goshen and the SHA.

2. When you were appointed as interim receiver, Emmanuel Villa had approximately 9 residents. Our clients were working towards refinancing their loan, and faced challenges with increasing Emmanuel Villa's residents.

3. My clients recently signed an undertaking to not admit new residents without consulting you as the receiver.

4. Around the time that my clients signed the undertaking, they had about 20 residents at Emmanuel Villa, plus others who were prepared to sign contracts and enter the home.

5. Since then, our clients have been receiving further interest from a significant number of potential residents who wish to assume residency at Emmanuel Villa. Goshen has had 12 potential residents express interest in Emmanuel Villa in the last month, five of whom did so this week alone.

6. After a challenging period with securing new residents, my clients have started to see increasing momentum in interest from new residents. Notably, this increased interest in Emmanuel Villa has emerged during a receivership and regulatory process (Ministry of Health) in which the residents have been aware of the potential sale of the business, have been alerted that the SHA is the prospective owner, and have been aware of Ministry of Health officials conducting regulatory inspections of Emmanuel Villa over the past few months.

   Such factors can create uncertainty and anxiety for residents. However, Emmanuel Villa's residents and families have remained committed to staying in the home and appreciate the excellent care that my clients continue to provide. The fact that new residents are still keen to enter the home despite the challenges and uncertainties of the receivership process and regulatory scrutiny shows that the growing interest in Emmanuel Villa will persist in the coming weeks and months (especially with my client's preparedness to enhance their recruitment efforts).

7. As was the case with CWB, the question of Emmanuel Villa's capacity has been the central impediment in the refinancing process. For example, find attached the offer letter from a financier who has identified the current capacity as a concern in the refinancing. Increasing Emmanuel Villa's capacity will doubtlessly resolve prospective financiers' concerns about the refinancing. At the pace that the interest in Emmanuel Villa is growing, new admissions will significantly alleviate, if not eliminate, any hesitancy that potential financiers are experiencing in the coming weeks.

8. As indicated in the attached offer letter, my clients are at an advanced stage of securing the refinancing. The amount is sufficient to pay CWB and all associated costs (legal fees and receiver costs once determined). The funding is expected to be finalized and advanced toward the end of August or the beginning of September. The lawyer handling the funding and registration of the security for Goshen and the lender is David Brundige of WWOBLLP Law firm in Regina. Mr. Brundige is tentatively scheduling a call with the lender for Tuesday, August 13th, to get everything in place and ready for the funding. We will advise if any aspect of this timeline changes.

9. Subject to the Ministry's separate decision on my clients' request for increased capacity before and after the upcoming licence renewal, we request the receiver's confirmation that my clients can continue accepting new residents to assist with the refinancing. We understand that to date, you have not barred my clients from accepting new residents but merely asked them to seek your permission before doing so. Through this email, my clients are making the formal request for your permission and can provide further particulars of the potential residents upon request.

A successful refinancing will be the fastest and most expeditious route for CWB to obtain its money. An ongoing restriction on new residents would severely undermine my client's ability to address the central problem that gave rise to the receivership in the first place, and which my clients can resolve by accepting more residents.

Further, the SHA's conduct during its pilot project with Goshen, which is still in dispute, triggered this receivership process. As a question of fairness, it would be appropriate for the receiver to support the resident increase at Emmanuel Villa as the denial of such permission would not only deprive my clients the chance to

refinance their business, but also assist the SHA whose actions triggered my clients' receivership in the first place.

We look forward to your response.

Thank you,

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www.runyowa.com

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Exhibit 29

Saskatchewan Health Authority

Facilities & Locations

Information For Patients & Visitors

Showing 1 - 15 of 160 Locations filtered by: Long Term Care Home

Assiniboia Union Hospital Integrated Facility (/facilities-locations/assiniboia-union-hospital-integrated-facility)

501 6th Avenue E
Assiniboia, SK, S0H 0B0

1-306-642-9400 (tel:1-306-642-9400)

Athabasca Health Facility (/facilities-locations/athabasca-health-facility)

Box 124
Black Lake, SK, S0J 0H0

1-306-439-2200 (tel:1-306-439-2200)

Balcarres Integrated Care Centre (/facilities-locations/balcarres-integrated-care-centre)

100 South Elgin Street
Box 340
Balcarres, SK, S0G 0C0

1-306-334-6260 (tel:1-306-334-6260)

Battleford District Care Centre (/facilities-locations/battleford-district-care-centre)

1308 Winnipeg Street
Box 69
North Battleford, SK, S0M 0E0

1-306-446-6900 (tel:1-306-446-6900)

Bengough Health Centre (/facilities-locations/bengough-health-centre)

400 2nd Street W
Bengough, SK, S0C 0K0

1-306-268-2048 (tel:1-306-268-2048)

Bethany Pioneer Village (/facilities-locations/bethany-pioneer-village)

777 Regional Park Road
Box 8
Middle Lake, SK, S0K 2X0

1-306-367-2033 (tel:1-306-367-2033)

Big River Health Centre (/facilities-locations/big-river-health-centre)

220 - 1st Avenue N
Box 200
Big River, SK, S0J 0E0

1-306-469-2220 (tel:1-306-469-2220)

Biggar & District Health Centre (/facilities-locations/biggar-district-health-centre)

501 – 1st Avenue W
Biggar, SK, S0K 0M0

1-306-948-3323 (tel:1-306-948-3323)

Birch View Home (/facilities-locations/birch-view-home)

7 Wilson Street
Box 578
Birch Hills, SK, S0J 0G0

1-306-749-2288 (tel:1-306-749-2288)

Broadview Centennial Lodge (/facilities-locations/broadview-centennial-lodge)

310 Calgary Street
Broadview, SK, S0G 0K0

1-306-696-5530 (tel:1-306-696-5530)

Canora Gateway Lodge (/facilities-locations/canora-gateway-lodge)

212 Centre Avenue E
Canora, SK, S0A 0L0

1-306-563-5685 (tel:1-306-563-5685)

Carrot River Health Centre (/facilities-locations/carrot-river-health-centre)

4101 1st Avenue West
Carrot River, SK, S0E 0L0

1-306-768-3100 (tel:1-306-768-3100)

Centennial Special Care Home (/facilities-locations/centennial-special-care-home)

300 James Street
Esterhazy, SK, S0A 0X0

1-306-745-6444 (tel:1-306-745-6444)

Central Haven Special Care Home (/facilities-locations/central-haven-special-care-home)

1020 Avenue I North
Saskatoon, SK, S7L 2H7

1-306-844-4040 (tel:1-306-844-4040)

Central Parkland Lodge (/facilities-locations/central-parkland-lodge)

Box 459
Lanigan, SK, S0K 2M0

1-306-365-1420 (tel:1-306-365-1420)

Contact Information

Contact the SHA

Contact us with General Inquiries (https://www.saskhealthauthority.ca/contact/feedback-or-questions) or Feedback About Your Care (https://www.saskhealthauthority.ca/contact/patient-or-client-concerns-and-feedback), the SHA is here to help.

Help Information

Emergency

If you believe you have an emergency, dial 911 (tel:911).

Questions?

If you have questions about your health, dial 811 (tel:811) on your phone or visit HealthLine Online (https://www.saskhealthauthority.ca/your-health/conditions-illnesses-services-wellness/healthline-online).

PCR Information

The Saskatchewan Health Authority acknowledges Saskatchewan as the traditional territory of First Nations and Métis People.

Read more about Truth & Reconciliation (https://www.saskhealthauthority.ca/trc).

Exhibit 30

Long-Term Care

The Saskatchewan Health Authority (SHA) is home to more than 8,200 individuals living in 157 long-term care homes. You will hear these sometimes referred to as Special-care Homes. A Special-care Home is the legal entity within which long-term care services are provided.

Within the SHA, some homes are owned and operated by the SHA and some homes have a contract with the SHA to deliver care. These homes are called Affiliates.

Affiliate homes are responsible to a Board of Directors and also to the SHA. All homes focus on providing quality care and supporting quality of life for residents.

All Special-care Homes and other designated facilities that provide this care must operate in accordance with the standards set out in this document. Download the program guidelines for more information.

Program Guidelines for Special-care Homes (Ministry of Health) Opens in new window (http://www.saskatchewan.ca/residents/health/accessing-health-care-services/care-at-home-and-outside-the-hospital/special-care-homes)Accessing Long-term Care

Resident-Family Centred Care

Creating a sense of community is the aim of every long-term care home within the SHA. Like all communities, each home is unique and has a culture with distinct qualities, characteristics and members. People living in our long-term care homes and their families give us the guidance we need to improve the care we provide and create a place that has the warmth of home. Connections and building relationships is integral to establishing a resident and family centred culture within the home and to creating a harmonious community environment.

Resident-family centred care is an approach to providing respectful, compassionate, culturally safe and competent care in a home-like setting. Care provided is responsive to the values, cultural backgrounds, beliefs and preferences of the residents and their family members. When staff work collaboratively with the resident, the resident is encouraged to make decisions affecting his/her care, feel included, and encouraged to participate in the activities offered.

It is also recognized that not all residents are capable of communicating their needs as they have in the past. Care providers strive to know each resident and will respect their individuality. This means connecting with residents on an emotional, spiritual level and honouring all traditions and cultures. In an effort to know and understand residents and their unique needs as much as possible, care team members may connect with, essential care partners, those that are specific to the resident's choice.

Care and services are planned and provided according to the needs of the individual. In addition to residential care, long-term care homes may provide other services including:

- Community Day Program
- Respite
- Re-enablement Programs

Essential Family/Support Person(s) versus Visitor(s)

Essential Family/Support person(s) enhance the care and well being of their loved ones as they:

- participate in decision-making with the resident/patient;
- serve as an essential part of the care team; and
- assist with quality of life or care needs

Visitor(s) are people who:

- are not involved in the caregiving or decision-making; and
- provide a non-essential social visit

Don't see what you're looking for?
Visit HealthLine Online for more information on Long-Term Care (/your-health/conditions-illnesses-services-wellness/healthline-online?search_api_fulltext=Long-Term%20Care)

Contact Information

Contact the SHA

Contact us with General Inquiries (https://www.saskhealthauthority.ca/contact/feedback-or-questions) or Feedback About Your Care (https://www.saskhealthauthority.ca/contact/patient-or-client-concerns-and-feedback), the SHA is here to help.

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If you believe you have an emergency, dial 911 (tel:911).

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If you have questions about your health, dial 811 (tel:811) on your phone or visit HealthLine Online (https://www.saskhealthauthority.ca/your-health/conditions-illnesses-services-wellness/healthline-online).

PCR Information

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Exhibit 31

Saskatchewan's

Major Capital Action Plan

Growth that Works for Everyone | Budget 2023-24

saskatchewan.ca

Saskatchewan

Saskatchewan Context

Investments in infrastructure support a growing province and a better quality of life for Saskatchewan people. It is more important now than ever to invest in public infrastructure that supports the growth of Saskatchewan's economy and communities into the future.

The 2023-24 Budget invests $1.677 billion (B) in Executive Government infrastructure to deliver the health, education, transportation and other infrastructure that Saskatchewan families and communities depend on to build a better quality of life and support growth that works for everyone.

This year's capital plan brings Government's infrastructure investment to over $43B since 2008-09.

The 2023-24 Saskatchewan Capital Plan keeps Government firmly on track to meet the *Growth Plan* goal of investing $30B in infrastructure by 2030. The 2023-24 Budget brings the Government of Saskatchewan's capital spend for Ministries, Agencies and Crown Corporations since 2020-21 to $12.4B.

The Ministry of SaskBuilds and Procurement

The Ministry of SaskBuilds and Procurement (SBP) provides central coordination, project management and delivery of major infrastructure projects and minor maintenance work for other ministries and agencies to support public services in Saskatchewan.

Specifically, SBP is responsible for the planning, design and delivery of major infrastructure projects in the Health, Education and Government Services sectors in Saskatchewan. SBP supports its ministry partners in the planning and design phase with project management expertise and performing procurement options analysis for the design and delivery of these projects. SBP advances projects to the construction phase through contract oversight, innovative collaboration approaches and alternative financing models as appropriate.

By leveraging the expertise of government infrastructure professionals together under a single organization to provide better service and outcomes, SBP delivers the critical infrastructure that meets the needs of Saskatchewan people and communities.

Regina Long-Term Care Standard & Specialized Beds

Current Stage: Planning and Procurement Delivery Model: TBD

In 2021, Government announced the addition of nearly 250 specialized long-term care (LTC) beds to support the needs of residents with dementia, mental health needs and complex behavioural needs. This will be followed by the addition of more than 350 standard LTC beds. Standard LTC refers to facilities and services to support individuals who are no longer able to live independently in the community and require 24/7 personal and/or nursing care, and who meet the criteria for LTC placement as approved by the SHA.

- ✓ SBP is currently in the pre-procurement planning stage for a 225-240 bed specialized long-term care facility in Regina to be owned and operated by SHA.
- ✓ SBP will advance the specialized long-term care project to procurement in 2023.
- ✓ SBP is finalizing the procurement process to acquire up to 375 standard long-term care beds through for-profit and/or non-profit sectors in Regina.
- ✓ SBP issued a Request for Proposals (RFP) for the standard beds in June 2022. SBP will finalize negotiations with proponents in 2023-24 to potentially add standard bed capacity by Summer 2023.

La Ronge Long-Term Care Centre

Current Stage: Procurement Delivery Model: Design-Bid-Build

This project will be a three-story, two-wing facility designed for up to 80 beds. It will include kitchenette and living areas, tub rooms and family rooms, a traditional healing space, a serenity room, a commercial kitchen, and Home Care, including wound care, dental, and podiatry suites. This new LTC facility will be built adjacent to and connected to the existing Health Centre, which will remain open during the renovation work.

The existing 16-bed facility will be renovated to provide increased Health Centre space and improve several program areas, including home care, therapies, an adult day program, and a new hemodialysis unit.

- ✓ A Blessing of the Land Ceremony and soil excavation took place in January 2023.
- ✓ SBP is currently leading the project through the second stage of procurement with three shortlisted teams from the first stage of procurement, with an award to the selected vendor expected in Spring 2023.
- ✓ Due to soil conditions, an Early Works Package was awarded to Broda Group LP. to begin the foundation preparation in the ideal winter conditions.
- ✓ Construction of the new facility is expected to begin in the Summer of 2023.

Grenfell Long-Term Care Centre

Current Stage: Procurement Delivery Model: Progressive Design-Build

The new Grenfell LTC facility will replace Grenfell Pioneer Home and consist of 33 beds. This project is being delivered with a progressive design-build model and will have early contractor involvement to ensure a collaborative design process. Residents of the Grenfell Pioneer Home, which closed in 2018, were relocated to nearby facilities. They will be offered the first opportunity to move into the new facility once it is complete.

- ✓ SBP is currently leading the RFP with three shortlisted proponents from the earlier Request for Qualifications procurement stage.
- ✓ SBP anticipates awarding the contract in the Spring of 2023, with construction of the new long-term care facility expected to begin by Fall 2023. SBP is targeting completion in late 2024.

Saskatchewan's

Major Capital Action Plan

Classrooms, Care and Communities | Budget 2024-25

saskatchewan.ca

Saskatchewan

Statement from the Minister

I am pleased to present the Major Capital Action Plan for 2024-25.

Through the 2024-25 Capital Budget, our government will invest in key infrastructure priorities that support our growing province's needs. Budget 2024-25 includes approximately $1.9 billion in capital projects across Executive Government and approximately $2.6 billion in capital projects by the province's commercial Crown corporations.

The 2024-25 Budget delivers the largest total capital budget in Saskatchewan history, the largest Crown Corporation capital budget in Saskatchewan history and the largest Executive Government capital budget in Saskatchewan history. With Budget 2024-25, our government is firmly on track to exceed the Growth Plan goal of investing $30 billion in infrastructure by 2030.

The Ministry of SaskBuilds and Procurement continues to support the delivery of major infrastructure projects across the province in the education, health and government services sectors to support classrooms, care and communities.

From providing youth additional supports in their classrooms, ensuring that everyone has access to the health care they require, and supporting strong communities we are creating a bright future and better quality of life for all Saskatchewan people.

That is growth that works for everyone.

Honourable Joe Hargrave
Minister of SaskBuilds and Procurement

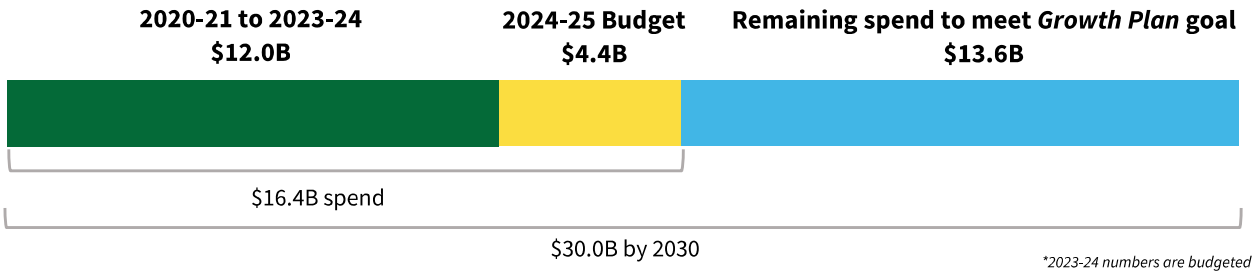
Major Capital Action Plan 2024-25

Investments in infrastructure support a growing province and a better quality of life for Saskatchewan people, with a focus on education, health care and the well-being of our communities. It is more important than ever to invest in public infrastructure that supports a rapidly growing province.

As of October 1, 2023, Saskatchewan's population was close to 1.22 million (M) people, with year-over-year growth of 31,369 people, or 2.6 per cent. This is the largest annual growth recorded in more than a century and is mostly driven by international migration as the province welcomed over 25,000 new immigrants in 2023. Going forward, Saskatchewan is expected to see steady population growth over the medium term, reinforcing the need for infrastructure investment that keeps pace with this record growth.

The 2024-25 Budget invests $1.861 billion (B) in Executive Government infrastructure to build new schools, healthcare facilities, roads and other important infrastructure to continue to meet the growing needs of Saskatchewan families and communities. The 2024-25 Saskatchewan Capital Plan (Capital Plan) brings Government's infrastructure investment to over $47.2B since 2008-09.

The Capital Plan keeps Government firmly on track to exceed the *Growth Plan* goal of investing $30B in infrastructure by 2030. Specifically, the 2024-25 Budget brings the Government of Saskatchewan's capital spend since 2020-21 for Ministries, Agencies and Crown Corporations to $16.4B, and $17.9B is projected to be spent from 2024-25 to 2027-28, exceeding the $13.6B remaining to reach this goal.



This Major Capital Action Plan speaks to key infrastructure investments in the Capital Plan in the health, education and government services sectors, progress to date on these investments, and planned advancements in 2024-25. The Major Capital Action Plan does not include projects in early business case stages that may be contemplated for construction in the future.

The Ministry of SaskBuilds and Procurement

The Ministry of SaskBuilds and Procurement (SBP) provides central coordination, project management and delivery of major infrastructure projects and minor maintenance work for other ministries and agencies to support public services in Saskatchewan.

Specifically, SBP is responsible for the planning, design and delivery of major infrastructure projects in the health, education and government services sectors in Saskatchewan. By leveraging the expertise of government infrastructure professionals together under a single organization to provide better service and outcomes, SBP delivers critical infrastructure to meet the needs of Saskatchewan people and communities.

Regina Long-Term Care Specialized Beds

Current Stage: Planning and Procurement Delivery Model: Progressive Design-Build

This project aims to build capacity for future specialized bed demand in alignment with the July 2021 announcement to add 600 LTC beds to Regina, and is a part of a broader strategy to manage immediate health care system pressures. The new home is anticipated to include 240 specialized LTC beds to support the needs of residents with dementia, complex behavioral needs and other conditions requiring specialized care.

The new LTC home will be built on a site owned by the Government of Saskatchewan that is located south of the Saskatchewan Polytechnic Regina Campus.

- ✓ The project is being delivered with a progressive design-build model and will have early contractor involvement to ensure a collaborative design process.
- ✓ SBP is currently leading a Request for Proposal with three shortlisted proponents.

Watson and Estevan Long-Term Care Homes

Current Stage: Planning Delivery Model: To Be Confirmed

The Government of Saskatchewan continues to invest in and deliver safe and comfortable LTC spaces to seniors throughout Saskatchewan. The planning phases of the Watson and Estevan LTC projects are being finalized which includes an analysis of site and capital options, preliminary cost estimates and a procurement strategy.

The business cases were completed in early 2024. Pre-design and design work is anticipated in the next phase and will identify total project budgets, develop functional programming and schematic designs, and validate procurement options.

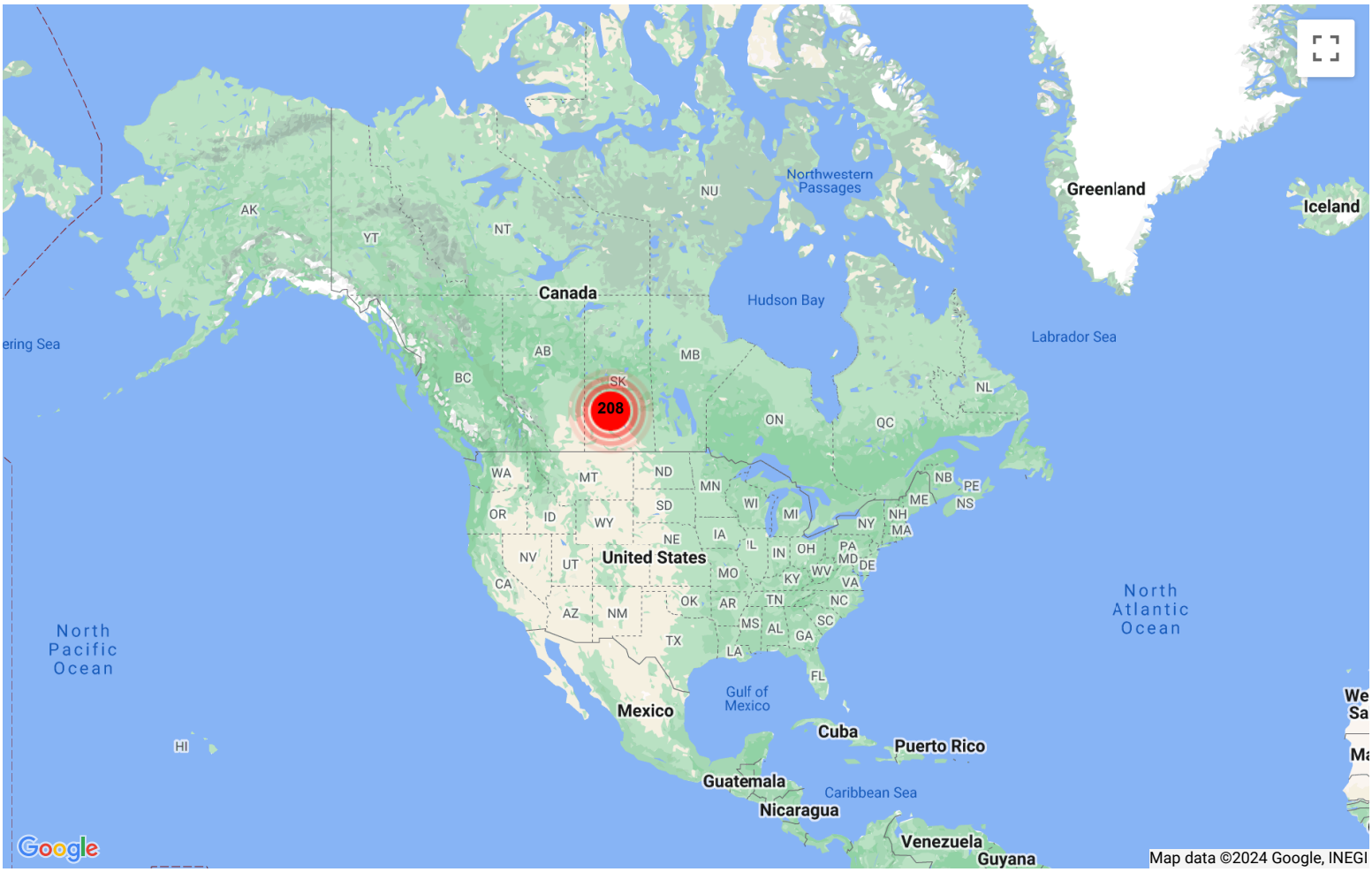
- ✓ The new home in Watson will contain approximately 60 beds, an increase of 7 beds from the existing home.
- ✓ The new home in Estevan will contain approximately 167 beds, an increase of 59 beds from the existing home.

Exhibit 32

Search Facilities

Name, Address, Community, or Facility Type

Map | Table



We need your feedback to improve this service.

Help us improve >

Exhibit 33

Type of collective dwelling and collective dwellings occupied by usual residents and population in collective dwellings: Canada, provinces and territories 1
Frequency: Occasional
Table: 98-10-0044-01
Release date: 2022-04-27
Geography: Canada, Province or territory
Universe: Persons in collective dwellings and collective dwellings occupied by usual residents, 2021 Census — 100% data
Variable List: Type of collective dwelling (16), Collective dwellings occupied by usual residents and population in collective dwellings (2)

Geography	Saskatchewan i9	
Collective dwellings occupied by usual residents and population in collective dwellings (2)	Collective dwellings occupied by usual residents	Population in collective dwellings
Type of collective dwelling (16) 2		
Total - Type of collective dwelling	1,210	29,205
Health care and related facilities	735	16,260
Hospitals	15	310
Nursing homes	210	9,115
Residences for senior citizens	105	2,980
Facilities that are a mix of both a nursing home and a residence for senior citizens 3	35	1,285
Residential care facilities such as group homes for persons with disabilities and addictions	370	2,570
Correctional and custodial facilities	25	2,995
Shelters	20	185
Service collective dwellings	335	2,210
Lodging and rooming houses	20	120
Hotels, motels and other establishments with temporary accommodation services	235	765
Other service collective dwellings 4	80	1,315
Religious establishments	15	80
Hutterite colonies	80	7,400
Other collective dwellings 5	10	85

Abbreviation notes:

List of abbreviations and acronyms found within various Census products.
(https://www12.statcan.gc.ca/census-recensement/2021/ref/symb-ab-acr-eng.cfm)

iBall:
i9 Geography name: Saskatchewan; Geographic area type: Province; Geographic area type abbreviation: PR; Geographic level: Province or territor

Footnotes:

1 Historical comparability of collective dwelling data Changes in the collection and processing procedures of collective dwelling data as a resul
2 Collective dwelling Collective dwelling refers to a dwelling of a commercial, institutional, or communal nature in which a person or group of pe
3 Facilities for elderly residents that provide health care services to some residents (i.e., to residents that are not independent in most activities c
4 Refers to school residences, training centre residences, campgrounds and parks.
5 Refers to work camps, military bases, commercial and government vessels, and other collective dwellings such as outfitter camps.

How to cite: Statistics Canada. Table 98-10-0044-01 Type of collective dwelling and collective dwellings occupied by usual residents and population in collective dwellings: Canada, provinces and territories
https://www150.statcan.gc.ca/t1/tbl1/en/tv.action?pid=9810004401

y; Province or territory abbreviation: Sask.; Dissemination Geography Unique Identifier (DGUID): 2021A000247; Alternative geographic code: 47; Province or territory geocode: 47; Short-form total non-response rate: 4.5; Data quality flag: 2000(

lt of the COVID-19 pandemic may have had an impact on the historical comparability of collective dwelling data. Consequently, caution must be used when making historical comparisons. For more information about data quality for collective
rsons reside or could reside. It must provide care or services or have certain common facilities, such as a kitchen or bathroom, which are shared by the occupants. Examples include lodging or rooming houses, hotels, motels, tourist establishr
of daily living), but only support services or assisted services to other residents (i.e., to residents that are independent in most activities of daily living).

); Data quality note: Excludes census data for one or more incompletely enumerated reserves or settlements.

dwellings, refer to the Type of Dwelling Reference Guide, Census of Population, 2021, Statistics Canada Catalogue no. 98-500-X.
nents, nursing homes, residences for senior citizens, hospitals, staff residences, military bases, work camps, correctional facilities and group homes.

Exhibit 34

SHA formally assumes responsibility of five Sask.-based Extendicare long-term care homes

October 12, 2022

News Release
Provincial

The Saskatchewan Health Authority (SHA) confirms it has finalized an agreement with Extendicare Canada Inc. (ECI) to assume operations and delivery of long-term care services at all five Extendicare homes in Saskatchewan, effective Sunday, October 9, 2022.

The transition included a formal welcome for residents and staff in each home yesterday with SHA senior leaders.

In October 2021, the SHA – with the support of the Government of Saskatchewan – announced it was going to assume responsibility for the delivery of long-term care services at the homes and work with Extendicare on the transition of services to the SHA.

Our goal as we worked through the transition was to provide safe, consistent quality care for residents and families while maintaining stability in our staffing of the homes. The SHA looks forward to further developing its relationship with the residents, families and staff over the coming months.

Details of the agreement include the transition of nearly 1,300 Extendicare staff to the SHA and the purchase of all five properties (one in Saskatoon, one in Moose Jaw and three in Regina).

Contact Information

Contact the SHA

Contact us with General Inquiries (https://www.saskhealthauthority.ca/contact/feedback-or-questions) or Feedback About Your Care (https://www.saskhealthauthority.ca/contact/patient-or-client-concerns-and-feedback), the SHA is here to help.

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PCR Information

The Saskatchewan Health Authority acknowledges Saskatchewan as the traditional territory of First Nations and Métis People.

Read more about Truth & Reconciliation (https://www.saskhealthauthority.ca/trc).

Exhibit 35

Regina Lutheran Home to Remain Open

Released on November 17, 2023

With the support of the Government of Saskatchewan, the Saskatchewan Health Authority (SHA) has reached an agreement with Eden Care Communities that will enable Regina Lutheran Home (RLH) to remain open. Eden Care Communities will continue to operate RLH on a transitional basis while ownership of the facility is transferred to the SHA.

"After hearing from residents and families, I asked the Ministry of Health to work with the SHA to reconsider the viability of purchasing Regina Lutheran Home," Mental Health and Addictions, Rural and Remote Heath and Seniors Minister Tim McLeod said. "After positive discussions with Eden Care, an agreement has been reached that will keep Regina Lutheran Home open."

As a result of the agreement, RLH will remain open and regular operations will continue. Residents who have already found alternative placement will have the option to return. The Ministry of Health and the SHA are committed to working with staff and health care provider unions throughout the transition.

RLH is a standard long-term care facility with capacity for 62 residents.

"It is important to maintain these 62 beds as we work toward adding 600 long-term care beds in Regina," McLeod said. "Keeping Regina Lutheran Home open will support the health care system's ability to meet the need for long-term care in Regina while work to add more beds continues."

Work is underway to fulfill the Government of Saskatchewan's commitment to adding 600 long-term care beds in Regina. As part of that commitment, a Request for Qualifications (RFQ) process was recently announced to seek a team to design and build a new 240-bed specialized long-term care facility in Regina.

-30-

For more information, contact:

Media
Health
Regina
Phone: 306-787-4083
Email: media@health.gov.sk.ca

We need your feedback to improve saskatchewan.ca. Help us improve

Exhibit 36

July 11, 2024.

URGENT: SENT BY EMAIL and COURIER

Ms. Dawn Skalicky-Souliere
Director of Licensing
Ministry of Health
Continuing Care
First Floor, 3475 Albert Street
Regina, Canada S4S 6X6

dawn.skalicky-souliere@health.gov.sk.ca

Cc: Eric Sirrs
Receiver
MNP
10235 101 St. NW
Edmonton, AB, T5J 3G1

Eric.sirrs@mnp.ca

Dear Ms. Dawn Skalicky-Souliere,

Request for extension of Goshen Prof Corp Inc.'s licence under the *Personal Care Homes Act*.

We represent Goshen Professional Care Inc., which owns and operates Emmanuel Villa. We write in response to your letter of June 17th, 2024, regarding your temporary extension of my client's license under the *Personal Care Homes Act*, SS 1989-90, c P-6.01. In your letter, you stated that:

> "The Ministry of Health has been informed that the appointment of MNP has resulted in a sales process of the above referenced building. **For this process to unfold, we are extending the licence to August 31, 2024. Should additional information be available prior to this date, - indicating that a sales transaction and requisite notices in accordance with The Personal Care Homes Regulations (the "Regulations") will not be completed by August 31, 2024, consideration of an extension of the licence will be made at that time.**

…

> Should the facility not be available to remain operating as a Personal Care Home, please be reminded that you are required to provide 30 days' written discharge notice to each resident in the home. Each resident will also need to be discharged from the Personal Care Home Registry. In addition, before discontinuing the operation of a home, the licensee shall provide the Ministry of Health and Saskatchewan Health Authority with 30 days' written notice of intent to close in accordance with subsection 6(2) of the Regulations".

In response to the above-quoted request in your letter, we are writing to provide you with additional information on the sale process, and requesting the extension of our client's licence on the grounds you provided in your letter.

As of the date of this letter, the legal process regarding the **potential** sale of Emmanuel Villa has **not** concluded and is unlikely to conclude within the timeframe of the current licence. As you may be aware, under the *Bankruptcy and Insolvency Act* caselaw, even after a receiver has secured a successful bid for a subject property, the Court **must** still approve the sale. Further, the property owner who is under receivership has the right challenge the proposed sale, which our client will be doing in this case. For the Court to approve the sale, the receiver must satisfy the conditions for such a sale as provided in the case law. See for example:

- *Affinity Credit Union 2013 v Ritchie Industries Inc.*, 2023 SKKB 152 (CanLII), at para 7 and 20, https://canlii.ca/t/jz808#par7 .

Thus, until the Court has considered **and** ruled to approve or reject the proposed sale, it is not a forgone conclusion that the sale will go through. While the Court will show deference to the receiver's acceptance of a proposed bid, **the Court's consideration is not to merely rubber stamp the receiver's proposed sale**.

In this case, the receiver's legal counsel has expressed their intention to schedule a court hearing into the Court's approval of a bid on July 25, 2024. However, given the parties' disagreement on this date, we are in discussions to determine later dates to canvas with the Court. The expectation is that in the coming week, we will schedule a teleconference with the presiding judge to discuss timelines, filings, and other substantive issues.

Further, notwithstanding the parties' availability for the hearing, we will also have to account for the Court's availability as well, which will not necessarily be on July 25, 2024. However, July 25, 2024, is

the earliest possible date for a hearing regarding the potential sale based on a bid the receiver has accepted. Even if the hearing in this matter proceeded on July 25, 2024, the judge would almost certainly reserve his decision to consider the extensive arguments and any accompanying applications that the parties' file for his consideration. I can confirm that beyond the material that the receiver has already filed, my clients will also be filing applications that make the proposed July 25, 2024 impractical for all interested parties to adequately prepare for. Therefore, it is virtually impossible that this matter will be heard **and** decided by August 1, 2024, which is the latest date my clients would be required to give their residents 30-days' notice of termination before the pending expiry of their licence August 31, 2024.

Despite all the above, the receiver has advised my clients that he intends to send out termination notices to the residents and their families by next week. We trust that he is basing that decision on his understanding that the Ministry only extended Goshen's licence until August 31, 2024, and is unprepared to extend the licence. That definitive position is inconsistent with paragraph 48 of the receiver's July 11, 2024, report to the Court which states that:

> The Ministry has advised the Receiver that, in the event that the Court authorizes the acceptance of the SHA Purchase Agreement, a minimum of 30 days notice to vacate will need to be issued to the Residents of the Care Home. With the License set to expire on August 31, 2024 the Residents would not be permitted to remain at the Care Home after that date. The Receiver intends on updating the families of the Residents of the July 24, 2024 Court application and potential outcome including a need to relocate their family members to alternate care homes prior to August 31, 2024.

It is clear that the receiver understood that the sale process was subject to the Court's approval, which has not occurred. The receiver has provided no evidence that such a decision is imminent enough to warrant causing needless anxiety and inconvenience to Emmanuel Villa's residents about an outcome that is still in question. The receiver's stated intention to start the lease termination process before the Court has finalized the sale is also inconsistent with your June 17th, 2024, letter where you stated that:

> "Should additional information be available prior to this date, - indicating that a sales transaction and requisite notices in accordance with The Personal Care Homes Regulations (the "Regulations") will not be completed by August 31, 2024, consideration of an extension of the licence will be made at that time."

"That time" has arrived. This letter is formal notice of the additional information you requested and that warrants your reconsideration of our client's licence extension beyond August 31, 2024. Given the urgency with which the receiver intends to proceed with sending termination notices regardless of

the indefinite timetable of the ongoing Court proceedings, **my clients request that pursuant to your authority as reflected in your letter, and/or under Section 9 of the *Personal Care Homes Act*, you amend/extend their licence to the earlier of June 30, 2025, or if/when the receivership proceedings are concluded in the receiver's favour.** As discussed above, the Court proceedings continue, so the sale of Emmanuel Villa is not a foregone conclusion that warrants the effective termination of my client's ability to retain their business.

If the Ministry does not extend our client's licence beyond August 31, 2024, in deference to the ongoing Court proceedings that you acknowledged in your June 17, 2024, letter, and MNP starts the residence termination process, this would trigger serious, irreversible and undue prejudice to Emmanuel Villa's residents, their families, and our client's business. Once the receiver notifies the residents and their families about their contract terminations, this will create needless panic and anxiety based on nothing more than the receiver's speculation that the Court will approve the sale as proposed. If all the residents are evicted, but the Court later denies the sale, it will be virtually impossible for my clients to re-fill the home while reeling from the increased expenses on a home that is producing no revenue.

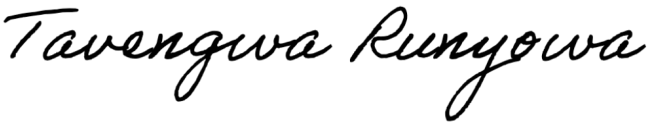
Also note that until the Court approves a sale, my clients have the ongoing right to continue seeking the refinancing that would render the sales process moot. My clients are at an advanced stage of securing the refinancing to pay off the loan that triggered the receivership in the first place. Therefore, as long as the Court has not approved the sale and my clients retain the right to continue seeking refinancing, the receiver's intention to start an irreversible process based on the presumption that the Court will approve the proposed sale is premature and improper.

We understand that you do not control the receiver's actions and vice versa. However, with respect to the licencing issue, your extension of my clients' licence in deference to the Court proceedings will address the receivers, purported basis for triggering the lease termination based on the incorrect assumption that the Ministry will not extent my clients' licence beyond August 31, 2024. Extending my client's licence in deference to the court proceeding is not only the legally appropriate step, it will also prevent the significant, wrongful, and irreversible prejudice that would result to my clients' residents, families, staff, and their business if the receiver initiates steps that should only occur after a final court judgment.

Apart from the receivership issue, through this letter, we also request your feedback on whether the Ministry of Health has any outstanding regulatory concerns with Emmanuel Villa. We understand that in the past few months, the Ministry's representatives have conducted inspections of Emmanuel Villa, and that my clients have addressed all concerns that the Ministry has raised. Please advise if the Ministry has any outstanding regulatory concerns, and my clients will promptly address them.

Our office is prepared to answer any inquires regarding the above request and we will be available for discussion as needed.

Thank you,



Mr. Tavengwa Runyowa

Ministry of Health
Continuing Care
First Floor, 3475 Albert Street
Regina, Canada S4S 6X6

July 16, 2024

Tavengwa Runyowa
Runyowa Law Professional Corporation
7th Floor, Royal Bank Building
2010 11th Avenue
Regina, SK S4P 0J3
(brandon.cain@runyowa.com)

Dear Mr. Tavengwa Runyowa,

Thank you for the attached communication received in my office on July 12, 2024.

Personal care homes must operate according to the requirements under *The Personal Care Homes Act*, *The Personal Care Home* Regulations, *1996* and Personal Care Homes Licensees' Handbook. Our interest is to ensure that residents receive written notice "not less than 30 days before termination of the tenancy" as per section 19(1)(a) of the Regulations, and that the residents and their supporters are assisted with finding appropriate alternate care and accommodation as per section 21 of the Regulations.

If there is no sale approval granted on July 25, 2024, the Ministry of Health is prepared to consider an extension to the personal care home licence of facility # 9105 that will ensure residents receive not less than 30 days notice.

Sincerely,

Dawn Skalicky-Souliere (she/her)
Government of Saskatchewan
Director of Licensing,
Continuing Care Branch
Ministry of Health

cc. Eric Sirrs, Receiver, MNP

Re: URGENT: Request To Ministry Of Health For Further Extension Of Goshen Professional Care Inc.'s License.

Tavengwa Runyowa <law@runyowa.com>

Thu 2024-07-18 5:07 PM

To:Pandya, Manasi HE0 <Manasi.Pandya@health.gov.sk.ca>;Brandon Cain <brandon.cain@runyowa.com>;Skalicky-Souliere, Dawn HE0 <Dawn.Skalicky-Souliere@health.gov.sk.ca>
Cc:Bunmi Onasanya <adebunmionasanya@gmail.com>;Bunmi Onasanya <bonasanya@sasktel.net>;lonasanya@sasktel.net <lonasanya@sasktel.net>

Dear Ms. Skalicky-Souliere,

We understand that Mr. Sirrs advised you about the recent developments in the court proceedings before Justice Bergbusch, and the new calendar we are now working with. Currently the hearing will be on August 26,2024. The issues are complex so it is improbable that Justice Bergbusch will release his ruling on the same day, and will likely reserve his decision before releasing it.

Further, although no decisions were made on the following issue, we plan to file related applications that the judge will need to consider. We have not done so yet but have alerted the court to the pending applications. Once they are filed, they may necessitate the extension of the current timetable as these are interim applications that would precede the ultimate resolution of the receivership.

Given the above, we reiterate our request for you extend Goshen's licence for the balance of the current licensing term, subject to the Ministry's ability to do so sooner if and when Justice Bergbusch authorizes the sale.

Thank you,

Tavengwa Runyowa

Get Outlook for iOS

From: Pandya, Manasi HE0 <Manasi.Pandya@health.gov.sk.ca>
Sent: Tuesday, July 16, 2024 1:53:26 PM
To: Brandon Cain <brandon.cain@runyowa.com>; Tavengwa Runyowa <law@runyowa.com>; Skalicky-Souliere, Dawn HE0 <Dawn.Skalicky-Souliere@health.gov.sk.ca>
Cc: Eric.Sirrs@mnp.ca <Eric.Sirrs@mnp.ca>; M. Kim Anderson <mk.anderson@rslaw.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net <lonasanya@sasktel.net>; Deutsch, Lesley HE0 <Lesley.Deutsch@health.gov.sk.ca>
Subject: RE: URGENT: Request To Ministry Of Health For Further Extension Of Goshen Professional Care Inc.'s License.

Good afternoon Brandon,

Please find attached letter on behalf of Dawn Skalicky-Souliere, Director of Licensing. Please save this copy for your records. The originals will not follow.

Thank you,

Manasi Pandya
Government of Saskatchewan

Licensing Administrator
Continuing Care Branch, Ministry of Health

3475 Albert Street
Regina, Canada S4S 6X6
Phone: 306-787-1715

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From: Brandon Cain <brandon.cain@runyowa.com>
Sent: Tuesday, July 16, 2024 10:47 AM
To: Pandya, Manasi HE0 <Manasi.Pandya@health.gov.sk.ca>; Tavengwa Runyowa <law@runyowa.com>; Skalicky-Souliere, Dawn HE0 <Dawn.Skalicky-Souliere@health.gov.sk.ca>
Cc: Eric.Sirrs@mnp.ca; M. Kim Anderson <mk.anderson@rslaw.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net
Subject: Fw: URGENT: Request To Ministry Of Health For Further Extension Of Goshen Professional Care Inc.'s License.

Good Morning Ms. Dawn Skalicky-Souliere and Ms. Pandya,

I am contacting you on behalf of my firm's client, Goshen Professional Care Inc. ("Goshen Care")

Last week our firm sent out an urgent correspondence to regarding the licensing status of Goshen Care, which I have attached for your convivence.

As you are aware Goshen Care is currently going through a receivership proceedings and while I will not repeat the entire content of the attached letter, the Receiver's counsel has requested a conference call with the presiding Judge tomorrow in order to determine the appropriate next steps and their scheduling.

Given the relative urgency of this matter, we request that our client receive a response regarding the status of their license as soon as possible.

Please feel free to reach out by email with any follow-up.

Sincerely,

Brandon Cain

Brandon Cain - Associate Counsel

Runyowa Law Professional Corporation

7th Floor, Royal Bank Building
2010 11th Avenue

Regina, SK S4P 0J3

Office: 306-206-2800
Email: brandon.cain@runyowa.com
www.runyowa.com

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From: Tavengwa Runyowa <law@runyowa.com>
Sent: July 11, 2024 10:30 PM
To: dawn.skalicky-souliere@health.gov.sk.ca <dawn.skalicky-souliere@health.gov.sk.ca>
Cc: Eric Sirrs <Eric.Sirrs@mnp.ca>; M. Kim Anderson <mk.anderson@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>; Bunmi Onasanya <adebunmionasanya@gmail.com>; Bunmi Onasanya <bonasanya@sasktel.net>; lonasanya@sasktel.net <lonasanya@sasktel.net>
Subject: URGENT: Request To Ministry Of Health For Further Extension Of Goshen Professional Care Inc.'s Licence.

Dear Ms. Skalicky-Souliere,

We represent Goshen Professional Care Inc. Find attached my letter of today's date requesting the Saskatchewan Ministry of Health to extend Goshen Professional Care Inc.'s licence from **August 31, 2024**, to the earlier of **June 31, 2025**, or until the Court makes its final determination on the proposed sale of Emmanuel Villa under the receivership process.

The receivership proceedings are ongoing and there is no clear date when the Court will hear and decide the question of the proposed sale of Emmanuel Villa to the Saskatchewan Health Authority. What is apparent is that the complex nature of the legal proceedings, the realities of the scheduling process, and the time it will take for the Court to decide the matter after the hearing is virtually certain to exceed the August 31, 2024 licence expiry date. It is even more certain that the proceedings will not conclude before August 1, 2024, the date by which my client's statutory duty to notify its residents of the lease termination should happen under the *Act*.

In your letter to my clients of June 17, 2024, you advised that you would consider the extension if additional information became available confirming that the court proceedings would not conclude within the current licence extension period (August 31, 2024). This letter provides the relevant details for why the anticipated extension is necessary.

I have copied the receiver, Mr. Sirrs, of MNP, and his legal counsel to this email and the attached letter. They are free to state their position but our understanding is that they intend to start serving notices of termination to my client's residents as soon as next week, and on the basis that the Ministry has not, and will not, renew Goshen's licence. Such a step is premature given that the Court has not finalized the sale. This step would also cause the residents needless anxiety by imposing the certainty of eviction based on the receiver's presumption that legal proceedings have been decided in the SHA's favour, even though we are far from that point. Thus, we ask that the Ministry of Health to reaffirm the position it took through your June 17, 2024 letter, and grants a licence extension in dereference to the ongoing legal proceedings whose outcome remains uncertain.

The above is a summary of my client's position but the attached letter provides the details. Given the urgency of the situation and the receiver's intention to expedite the process of terminating my client's leases with their residents, despite the indeterminate conclusion of the legal proceedings, we ask for your prompt response to our attached letter, and request your expeditions renewal my client's the licence renewal.

Thank you,

Tavengwa Runyowa

Runyowa Law
7th Floor, Royal Bank Building
2010 11th Avenue
Regina, SK S4P 0J3

Phone: 306-206-2800
Fax: 306-206-2701
Email: law@runyowa.com
www.runyowa.com

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Ministry of Health
Continuing Care
First Floor, 3475 Albert Street
Regina, Canada S4S 6X6

July 19, 2024

Tavengwa Runyowa
Runyowa Law Professional Corporation
7th Floor, Royal Bank Building
2010 11th Avenue
Regina, SK S4P 0J3
(brandon.cain@runyowa.com)

Dear Mr. Tavengwa Runyowa,

Thank you for the email communication below received in my office on July 18, 2024.

Personal care homes must operate according to the requirements under *The Personal Care Homes Act*, *The Personal Care Home* Regulations, *1996* and Personal Care Homes Licensees' Handbook. Our interest is to ensure that residents receive written notice "not less than 30 days before termination of the tenancy" as per section 19(1)(a) of the Regulations, and that the residents and their supporters are assisted with finding appropriate alternate care and accommodation as per section 21 of the Regulations.

As there was no sale approval granted on July 25, 2024, and the next hearing is scheduled for August 26, 2024, the Ministry of Health is prepared to extend the personal care home licence of facility # 9105 to ensure residents receive not less than 30 days' written notice. Attached is licence with an expiry date of October 31, 2024.

Sincerely,

Dawn Skalicky-Souliere (she/her)
Government of Saskatchewan
Director of Licensing,
Continuing Care Branch, Ministry of Health
Enclosure

cc. Eric Sirrs, Receiver, MNP
cc. Lesley Deutsch, MoH

Personal Care Home Licence

Issued under the provisions of *The Personal Care Homes Act to:*

GOSHEN PROFESSIONAL CARE INC. #9105

To operate a personal care home at**: 77 Aspen Village Road, Emerald Park (Joy Wing)**

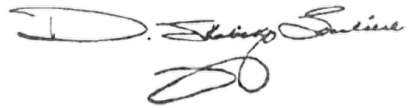
for an **Authorized Capacity of 20 residents** and a total occupancy of 20 persons

Expiry Date: October 31, 2024

CONDITIONS:

- The licensee shall operate the home governed by this licence in accordance with the most recent edition of the *Licensees' Handbook* published by the Ministry of Health and supplied by the Ministry of Health to the licensee.

Approved by:



Dawn Skalicky-Souliere,
Director of Licensing

Initial Licence Date – May 28, 2019

Date of Issue – July 19, 2024

Saskatchewan

Exhibit 37

From: M. Kim Anderson <mk.anderson@rslaw.com>
Sent: August 2, 2024 5:40 PM
To: Tavengwa Runyowa; Eric Sirrs
Cc: Travis K. Kusch; Brandon Cain
Subject: Re: Request For Cross-Examinations + Records Regarding The Receiver's Sale Process.

I invite you to explain to me how this alleged conflict of interest affects an open sale process where any interested party may examine the material and bid. Your client has been found insolvent and the court granted a sale order. The Receiver has followed the process outlined in the sale order.

You may have a complaint with the Ministry over
Regulatory matters or SHA respecting its decision to withdraw residents from your care.

Neither of those matters has any effect on whether the receiver conducted an open and fair sale process. Neither have anything to do with whether the best prices was obtained.

The Soundair principles relate primarily to conduct of the sale process in accordance with the sale order. This has occurred.

Requests for information to date have been generally demands that we turn over documentation to you. I am pleased to hear from you that you will be providing us with questions.

Regards.

M. KIM ANDERSON, K.C.
Lawyer | Robertson Stromberg LLP
Direct Line: 306-933-1344
Sent from my mobile device

From: Tavengwa Runyowa <law@runyowa.com>
Sent: Friday, August 2, 2024 5:14:37 PM
To: M. Kim Anderson <mk.anderson@rslaw.com>; Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>
Subject: Re: Request For Cross-Examinations + Records Regarding The Receiver's Sale Process.

Good afternoon, Kim,

The following is my initial response to your email immediately below.

1. Concerning the cross-examination of the Receiver, our intention was to file an application to cross-examine along with the accompanying affidavit and the relevant particulars. During our call with Justice Bergbusch on July 17, 2024, he advised the parties to try and come to an agreement, which would be more efficient than a contested application. However, given the time we have between now and the filing

deadlines/hearing, we are concerned that a series of back-and-forth requests and responses will delay the process further.

We already had communications regarding the conflict of interest issue, which I raised in my letter of June 27, 2027, to Mr. Sirrs (Attached). Short of providing you with the extensive explanation that would be more appropriate in a brief of law, we provided adequate particulars regarding the nature of the conflict of interest issue. In your response of July 4, 2024 (Attached), you stated that:

> "It is not for the Receiver to weigh allegations of conflict of interest. The Receiver's role is to market and sell the assets in a commercially reasonable manner. To the extent your client is of the opinion there is a conflict it can raise this matter at the application to approve the sale;"

Your above position on behalf of the Receiver makes it clear that as a question of law (procedural fairness) the Receiver believes they had no duty to even consider the conflict of interest issue as part of the bidding process (even if one existed). We disagree. The *Soundair* test requires the Court to consider the fairness and integrity of the sales process. Any conflicts of interest on the part of any participants, the Receiver's failure to screen for them, and potential conflicts on the part of the Receiver themselves are material to the fairness of the process. Therefore, given the Receiver's response on the conflict issue through your July 4, 2024 letter, it did not seem useful to apply our limited time in reiterating questions and requests that the Receiver was clearly unprepared to answer.

2. Further, your response to my June 27, 2024 letter did not respond to any of the questions that I posed on page 8 of that letter. Instead, in your July 4, 2024 response, you stated that:

> To the extent your client has requested that the Receiver disclose its discussions or correspondence with various parties including, but not limited to, the Saskatchewan Health Authority (the "**SHA**"), we are not aware of any authority that would obligate the Receiver to disclose this information and we do not intend to do so. Should you be aware of an authority for the same, we would be pleased to review.
>
> With respect to your request for correspondence and communication with Canadian Western Bank, our reply is the same as in respect of the SHA. This approach is no different that if a party sought correspondence between the Receiver and your client, which we also would not disclose to third parties.

It is apparent from the above that the Receiver does not believe they have the duty to disclose any discussions and correspondence with certain parties. However, the *Soundair* test requires that the Court must consider the efficacy and integrity of the process by which offers are obtained, and should consider whether there has been unfairness in that process. While the Receiver is granted significant deference in the conduct of the sale process, that deference is circumscribed by the duty to ensure that the process, and not just the outcome, is fair. In the current case, the conflict of interest issue is central to that analysis, and is the basis of the requested disclosure.

It is apparent that we disagree on this point. However, for the purposes of how we proceed, we are prepared to prepare a fresh set of questions and requests for records. We will also provide more context for why the questions and record requests are relevant to the *Soundair* test, and the basis upon which we

assert cross-examination would be necessary if the Receiver is unprepared to respond. I expect to have that list of questions and requests to you by **Tuesday, August 6, 2024**.

While we will do our best to explain the rationale for each request, and how it fits in the *Soundair* test, we are not prepared to provide explanations and supporting evidence that are so extensive that we might as well have focused on drafting a full affidavit and brief of law on an application. This was why until Justice Bergbusch encouraged the parties to agree on voluntary cross-examination, our initial intention was to simply file the application given how far apart we are on the merits of whether cross-examining the Receiver is necessary.

Given your suggestion under part 5 of your First point below, we will send you the aforementioned comprehensive list of questions and responses on Tuesday. Based on whether, or to what extent, the Receiver is prepared to respond, we can decide the scope of any application to cross-examine, if at all.

3. With respect to cross-examining the SHA's representative:

    a. There need not be any Court submissions by the SHA for cross-examination to be warranted. Given the Court's broad mandate to ensure the fairness and integrity of the process under *Soundair*, and the availability of various mechanisms to compel testimony from specific persons under the Rules, the fact that the SHA has filed no documents is not determinative of whether such a cross-examination can be granted.

    b. Given the conflict of interest issue, the cross-examination of the SHA's representative is a procedural fairness question. How the SHA secured the successful bid is relevant to the fairness of the sale process. We have already provided one basis for the conflict issue but will provide more fulsome particulars in the questions/requests I will provide by Tuesday. I expect we will disagree about whether the situations we raise meet the relevant thresholds for disqualifying conflicts. For now, I don't think there is any question that the issue of conflict of interest, in general, is a relevant consideration that applies to the integrity of the sales process under *Soundair*.

    c. Under Point 3 of your Second point, you stated that:

        > "The first would be to try to obtain information to advance a case against SHA which we understand to be already underway. You have no power to advance that case, for reasons as the Receiver is vested with the power, and the corporate directors are accordingly divested thereof;"

        Please confirm what case you are referring to as my clients have initiated no legal proceedings against the SHA. If you are referring to an ongoing dispute about whether the SHA owes them monies, that has not proceeded to any litigation.

        Further, in one of our earlier in-person meetings with Mr. Sirrs, we expressly disclosed this ongoing dispute, and how the SHA's payment of my clients' asserted indebtedness could significantly bolster my client's refinancing effort. Mr. Sirrs expressly stated that we were free to pursue that matter with the SHA. This was before my clients were aware that the SHA would eventually take steps to buy Emmanuel Villa, notwithstanding their ongoing dispute with the SHA. Nevertheless, at the time, the Receiver exercised his discretion and did not divest my clients the authority to follow up on the issue. Mr. Sirrs made it clear that he had not deprived my clients the power to try and recover the monies that the SHA owes them.

Further still, in the context of challenging the sale of Emmanuel Villa, under *Soundair*, my clients' rights cannot be vested in the Receiver. It would undermine the very purpose of the *Soundair* test and process if the debtor's power to challenge the sale was vested in the very Receiver who is seeking the sale that the debtor has the right to oppose. If that were the case, then such proposed sales would be automatic, debtors would have no standing to make contrary submissions, and the Court would be deprived of the evidence and arguments upon which to exercise its duty to ensure the *Soundair* test is met. This would amount to a rubber-stamping process, which is contrary to the process provided under *Soudnair*.

Hence, for the purposes of my client's ability to challenge the Receiver's handling of the sale process, they have a freestanding right to do so on any valid basis under the test. This includes raising potential conflicts of interests and unresolved monetary disputes with the successful seller (SHA) that predate the sale process. If the Court finds that the SHA owes, or might owe, our clients' money and/or that the failure to pay such monies undermined my client's right to refinance their business, then that would be an important consideration about the integrity of the process under *Soundair*. It would also impact and the potential revision of the quantum and distribution of the sale proceeds.

4. I'm unclear about your statement that: "The matter of a sales process is *res judicata*, and you cannot raise a collateral attack on an order you did not appeal." Is it the Receiver's position that the conduct of the sales process falls outside of the *Soundair* test, and that my clients are unable to challenge the fairness of the sale process?

I will provide the promised list of questions and requests by Tuesday, August 2, 2024.

Thank you,

Tavengwa Runyowa
Runyowa Law
7th Floor, Royal Bank Building
2010 11th Avenue
Regina, SK S4P 0J3

Phone: 306-206-2800
Fax: 306-206-2701
Email: law@runyowa.com
www.runyowa.com

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From: M. Kim Anderson <mk.anderson@rslaw.com>
Date: Friday, August 2, 2024 at 9:11 AM
To: Tavengwa Runyowa <law@runyowa.com>, Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: Travis K. Kusch <t.kusch@rslaw.com>, Brandon Cain <brandon.cain@runyowa.com>
Subject: RE: Request For Cross-Examinations + Records Regarding The Receiver's Sale Process.

Tavengwa, our response is as follows:

First, on the cross examination of the Receiver:

1. You have taken none of the usual steps when information is sought respecting matters arising from a Receiver's report. While you have made broad vague allegations of a conflict of interest, you have asked no questions whatsoever.

2. Even where a receiver is not involved, it is incumbent upon you to file affidavit material setting out the specific matters which give rise to a need to cross examine. At this stage we do not have the benefit of any such enumeration of the questions you wish to ask.

3. It is well established that cross examination of a receiver is rarely if ever permitted, and only where the Receiver has refused to provide reasonable answers or clarification of its report. You have sought no clarification from the receiver. Aside from a blanket demand for documentation and correspondence (referenced below) you have posed no questions.

4. Accordingly, at this point, any application for cross examination will be vigorously opposed.

5. If have any clarification you require or specific questions please put them in writing and send to our attention. In this regard, we will interpret your request for access to records as a request for clarification and information. Before formulating a response, we will require your advice as to whether you are prepared to sign a confidentiality undertaking as previously raised, and as further referenced below.

Second, on the matter of cross examining a representative of SHA:

1. There is no evidence before the court from the purchaser. The notion that you are entitled to cross examine someone who has not provided evidence in chief is novel.

2. The matter before the court, a sale order having already been made, is whether the *Soundair* principles are satisfied. You have provided no indication as to how cross examination of a representative of SHA would assist the court in the inquiry.

3. From our perspective, the demand to cross examine a representative of SHA is aimed at one of two intended outcomes.

    a. The first would be to try to obtain information to advance a case against SHA which we understand to be already underway. You have no power to advance that case, for reasons as the Receiver is vested with the power, and the corporate directors are accordingly divested thereof; or

    b. The second would be to harass the purchaser with a view to frustrating sale of the facility. Your clients have a legitimate path to that end. They can pay out and redeem the mortgage.

    In view of the foregoing, we do not support any order for the examination of a representative of SHA. Moreover, we expect the Crown to also oppose.

Third – on the offer amount and the request for a confidentiality agreement. This information on this sale was made available to you approximately a month ago. This is your first response to that offer.

Your position is not in accordance with well established case law across Canada.

The use of confidential reports by monitors, trustees and receivers to protect a sale process and the value of assets is well established and used almost without exception in circumstances like this. The evidence is to be protected from public view, by way of an application for a sealing order, and prior to that application being heard, by asking interested parties to agree to confidentiality pending a ruling by the court, such as the one in *Canadian Western Bank v. 2563773 Ontario Inc.,* 2024 ONSC 1990.

Moreover and in full answer to your complaint, the execution of a consent to confidentiality pending a sealing order does not prevent you or your clients in any way from examining the information provided, testing it, or otherwise arguing the matter. Lest I be faulted for not reminding you, your client will need to demonstrate that the position taken in court arises from their residual powers remaining after the appointment of the Receiver, and that it is directed solely to the *Soundair* principles. The matter of a sales process is *res judicata*, and you cannot raise a collateral attack on an order you did not appeal.

Fourth – Access to the records. The Receiver is an officer of the Court, and accordingly a blanket document request, absent some indication of some authority justifying the request is met here with the same request as your earlier blanket requests. There appears to be some information here that we are prepared to provide, the extent of which depends on your client's willingness to execute a confidentiality undertaking.

Finally – We see the foregoing as a clear and full response to your email, In the past, we and the Receiver, contrary to the assertions in your brief, have taken all necessary steps to be responsive to your requests (bearing in mind that the Receiver is entitled to say "no") and to keep you and your client informed. So there is no misunderstanding, please understand that any misrepresentation to the court regarding the conduct of its officer will not be tolerated.

Regards.

M. KIM ANDERSON, K.C.
Lawyer | Robertson Stromberg LLP
Direct Line: 306-933-1344

From: Tavengwa Runyowa <law@runyowa.com>
Sent: Thursday, August 1, 2024 4:15 PM
To: Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc: M. Kim Anderson <mk.anderson@rslaw.com>; Travis K. Kusch <t.kusch@rslaw.com>; Brandon Cain <brandon.cain@runyowa.com>
Subject: Request For Cross-Examinations + Records Regarding The Receiver's Sale Process.

Good afternoon, Eric,

1. **Cross-examinations of Receiver and SHA representative**: On behalf of Goshen, we would like to formally request your consent to be cross-examined on your report and filings with the Court. Ideally, we would schedule the cross-examination before the hearing on August 26, 2024. If you are amendable., please provide your availability between now and August, 16th. We would like to get an expedited official transcript before the hearing. Otherwise, we will apply to conduct the cross-examination on or before August 26, 2026.

We would also like to cross-examine the SHA's primary contact person who managed the SHA's bid and liaised with you during the sale process. Please advise who that individual is so we can reach out to them.

2. **SHA offer amount**: Also, you have stated that you would not provide our clients with the SHA's offer materials, particularly those reflecting the proposed sale price, which is redacted in the Court filings. Please provide us with the authority upon which you relied to require that my clients, as the debtors, must sign a confidentiality agreement before they can access certain information about the sale of their business. I believe that our clients have an inherent right to that information given that it is their business, and that they are entitled to mount a full defence to the sale process in Court. In the absence of a court order requiring any *in camera* filings and arguments, the sales figures will necessarily be discussed in "open court", notwithstanding that we are appearing by video. Thus, the SHA, especially as a public body, should have no inherent right to confidentiality regarding its bid.

3. **Access to records regarding the sale process:** Beyond the records you have already filed with the Court, we request the SHA's full bid documents, all competing bid packages, the ads and platforms where you posted the proposed sale, any conflict checks you may have conducted, and any related communications with the SHA and other bidders.

Thank you,

Tavengwa Runyowa
Runyowa Law
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June 27, 2024

VIA EMAIL: eric.sirrs@mnp.ca

Cc: Mr. Kim Anderson: **mk.anderson@rslaw.com**

Mr. Eric Sirrs

Senior Vice President

MNP LLP

10235 101St N.W.
Suite 1300
Edmonton, AB T5J 3G1

Dear Mr. Sirrs,

RE: Our conference call of June 14, 2024, regarding various issues relating to Goshen Professional Care Inc.

On June 14, 2024, as the principals of Goshen Professional Inc. (Goshen), my clients, Ms. Bunmi Onasanya, Dr. Lanre Onasanya, joined you on a phone call with me to discuss several issues arising from MNP's receivership over Goshen. During that call, we discussed the following issues:

a) The status of Goshen's refinancing efforts, including the document we provided you to show the potential funder's continuing intention to proceed with the deal;

b) The concerns that you and your legal counsel, Mr. Kim Anderson, had about the legitimacy of the potential funder whose pending commitment;

c) The insurance status of Emmanuel Villa;

d) Your confirmation that under the sales process that you initiated for Emmanuel Villa under the receivership, you had received and accepted a bid from the Saskatchewan

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Health Authority ("SHA"). Further, you will be serving us with the relevant court filings for the sale approval process;

e) We also discussed my clients' concern that you accepted the SHA's offer when that entity has a material conflict of interest which should preclude its purchase of Emmanuel Villa. The SHA is an interested party in the receivership and to date, the SHA's interests in that process have been adverse to those of Goshen, and runs competing care homes. Further, the SHA is a different manifestation of the Government of Saskatchewan, which regulates Goshen and its licencing through the Ministry of Health, a ministry that is also in a conflict of interest, and is an interested party in the receivership;

f) That the Ministry of Health's conflict of interest extended to the confrontational interactions that the Ministry of Health's representatives have had with my clients and their staff at Emmanuel Villa during various Ministry inspections of the premises.

After discussing the above issues during our phone call on June 14, 2024, my client, Dr. Onasanya, informed you that he would be drafting a formal email summarizing the concerns he had raised on our call. You offered some preliminary responses to my clients' concerns and added that you would also be prepared to provide formal answers in writing once you received Dr. Onasanya's email summarizing my clients' collective concerns.

Following the above-noted phone call, I met with my clients to discuss the concerns they raised with you. Subsequent to my discussion with my clients, they instructed me to articulate and deliver their formal position and outstanding questions arising from the June 14, 2024, call. I am formally doing so through this letter. As such, Dr. Onasanya will not be sending you a separate email. For my clients to properly understand the issues we discussed on our call, and for me to properly advise them, we request your responses to the following questions.

1. **The refinancing process**: During our past communications, you had stated that only a commitment letter from a lender would be sufficient to stop the process of selling Emmanuel Villa. However, on our call on June 14, 2024, when I asked you what event would give you the level of confidence to stop the sales process, you stated that you would need the refinancing funds to be deposited into my (lawyer) trust account. My clients are concerned that this appears to be a shifting of the goal posts. Given how close they are to securing the commitment letter, they are further concerned that the sale of Emmanuel Villa

could be concluded between when they secure the commitment letter and when the final lender deposits the funds into my trust account.

> Question: Thus, my clients seek your confirmation that if they secure a formal commitment letter for which the lender's legitimacy and ability to fund are verifiable, you stop the sales process in concordance with your previous position that this development would stop the sales process.

2. **The insurance coverage for Emmanuel Villa**: You have had several insurance-related communications with my clients to which I have been copied. However, I had no formal instructions regarding the insurance issue, so I have only conducted a cursory review of these communications. My clients have now formally requested that I represent them on this issue. To help me do so, I need your clarification on several points.

   It is my clients' understanding that the insurance issue has improperly involved Bethel Manor; that Emmanuel Villa never had any outstanding or overdue insurance premiums; and that the premiums you paid on behalf of Emmanuel Villa were not necessary.

   > Question: Can you please clarify if/how any issues associated with Bethel Manor have impacted the insurance of Goshen, a separate legal entity that never had any outstanding insurance premiums?

3. **The Ministry of Health's renewal of Emmanuel Villa's operating licence**:

   a. I understand that the Saskatchewan Ministry of Health recently renewed Emmanuel Villa's operating licence until August 31, 2024. In its letter to my clients dated June 17, 2024, the Ministry of Health stated:

      > The Ministry of Health has been informed that the appointment of MNP has resulted in a sales process of the above referenced building. For this process to unfold, we are extending the licence to August 31, 2024. Should additional information be available prior to this date,-indicating that a sales transaction and requisite notices in accordance with The Personal Care Homes Regulations (the "Regulations") will not be completed by August 31, 2024, consideration of an extension of the licence will be made at that time.

Question: Based on all your interactions with the Saskatchewan Ministry of Health regarding Goshen and Emmanuel Villa, can you confirm whether the receivership process is the only factor which led the Saskatchewan Ministry of Health to grant a 2.5-month licence renewal for Emmanuel Villa instead of a full year?

b. Related to the above, I recall from a previous phone call with you and Bunmi Onasanya that the Saskatchewan Ministry of Health had sent its personnel to inspect Emmanuel Villa on several occasions. During those visits, the Saskatchewan Ministry of Health had raised its concerns with you about various regulatory concerns which it purportedly identified at Emmanuel Villa. You relayed these concerns to my clients and informed them what remedial steps the Saskatchewan Ministry of Health expected them to take. From reviewing the communications, it appeared that my clients were methodically addressing the Ministry's concerns. To the best of my clients' knowledge, they have addressed all the Ministry's concerns, including any that may affect their relicensing.

Question: Can you please confirm whether the Saskatchewan Ministry of Health formally confirmed to you, in writing, that apart from the receivership, it had any outstanding licencing concerns with Emmanuel Villa, including those that may affect the home's licence beyond August 31, 2024?

If the Saskatchewan Ministry of Health has not provided you with any formal position on whether it has any outstanding concerns with Emmanuel Villa, including those that may affect the home's licence renewal, we request that you ask the Ministry to provide a formal list of all outstanding concerns it has.

4. **The admission of new residents at Emmanuel Villa**: On several occasions, you have raised the concern that Goshen should not be accepting new clients at Emmanuel Villa. From my recollection, this was because the Saskatchewan Ministry of Health did not want Emmanuel Villa accepting new residents while its parent company was under receivership. However, the letter form the Ministry of Health dated June 17, 2024, stated that:

"Given your licence has only been extended to August 31, 2024, we strongly recommend that you not admit any further residents.) Underlining added.

a. The Ministry of Health's use of the word "recommend" indicates that it was not prohibiting Emmanuel Villa from accepting more patients while on receivership, but simply advising them not to do so. This is important as you previously expressed concern that my clients had admitted new residents after Justice Bergbusch's receivership order.

> Question: Can you please confirm whether you had expressed your concerns as arising from the Ministry of Health's instructions, or in your independent capacity as the receiver?

b. As you will recall, one of the key reasons, if not the decisive reason, that CWB declined to renew its loan to my clients was that the SHA had declined to renew its pilot project contract with my Goshen. The resulting decline in Emmanuel Villa's resident capacity is not only relevant to the question of the SHA's and Government of Saskatchewan's conflict of interest, but also to why Emmanuel Villa has been asked to halt new admissions when the Ministry of Health only recommended such a halt.

c. This issue is further important because Emmanuel Villa's ability to secure refinancing is directly linked to its ongoing resident capacity. That capacity influences Goshen's cash inflows and ability to operate as a going concern without the assistance of its guarantors under its loan with CWB. As such, given that resident capacity matters to potential financiers who are concerned about Goshen's operational capacity, profitability, and its guarantors' ability to continue funding its operations at reduced capacity, my clients' ability to accept new residents is an indispensable aspect of their path to secure financing, and on the most favourable terms.

> Question: Given that the intake of new residents is inextricably linked to Emmanuel Villa's financial health and Goshen's ability to emerge from the receivership without my clients being forced to sell their business, can you confirm that as the receiver in this matter, you will not restrict my clients' efforts to fill the home? We understand that you will likely require notice of new residents but not a prohibition? The Ministry of Health is has not expressly barred new admissions so we trust my clients can proceed with new admissions.

My clients have invested substantial resources to advertise Emmanuel Villa and secure new residents. The apparent instruction for them to cease new resident intakes has caused them to lose investments they made to publicize their care home. They would like to resume the intake process, unencumbered, as they are confident that they can fill the home, which, in turn, will accelerate the refinancing process and profitability of their business.

As you may also be aware from MNP's interactions with Emmanuel Villa residents, their family members, and the home's staff, and all the stakeholders speak highly of the home and its management. Overwhelmingly, these stakeholders are fiercely loyal to Emmanuel Villa under its current management, and speak of the residents' experience in highly complementary terms. These stakeholders should not be deprived of their opportunity to continue providing their excellent service by being barred from securing the threshold residency levels that would virtually guarantee a successful refinancing. Thus, my clients reiterate their request for you, in your capacity as the receiver, and in concordance with the Ministry of Health's recommendation, to allow them to make unencumbered efforts to increase Emmanuel Villa's capacity. This is consistent with the end goal of ensuring that CWB is repaid the amount my clients owe the bank.

d. Following on the above point, we understand that the Ministry of Health only extended Emmanuel Villa's licence until August, 31, 2024, and for a maximum of 20 residents (instead of the full 80-bed capacity). Please confirm why the Saskatchewan Ministry of Health imposed this mandatory limit on the number of residents despite only recommending that my clients not take on new residents at Emmanuel Villa.

   My clients further request that you ask the Saskatchewan Ministry of Health to re-issue the licence with no limitations on the number of residents that Emmanuel Villa can accept, and up to the maximum of 80 residents that the home can accommodate. We trust that the Ministry of Health and SHA are aware of the significant pent-up demand for the high-quality service that Emmanuel Villa can provide to residents. The SHA's decision to bid for Emmanuel Villa affirms the SHA's confidence in the market demand, which my clients should be entitled to fully access to assist their refinancing efforts, and to prevent the undue sale of their property.

   In fact, many of the SHA patients who resided at Emmanuel Villa during the pilot project were highly impressed with the facility and would have stayed had the SHA not declined to renew the contract without explanation. Now, the SHA is returning

to the fray and attempting to buy Emmanuel Villa. As elaborated under the next section below, my clients are concerned that the SHA and Ministry of Health are wrongfully leveraging their market control or access over members of the public who are seeking public funding for their care home needs. Thus, my clients should be able to fill Emmanuel Villa from the same pool of residents that the SHA expects to house at Emmanuel Villa if the sale were finalized. In fact, if the SHA is operating in good faith, it can simply redirect residents from that same pool to Emmanual Villa as was the case during the pilot project, and without triggering the extraordinary remedy of a forced sale that the SHA is poised to benefit from.

Essentially, the SHA, Ministry of Health, and Government of Saskatchewan are in an untenable conflict of interest. They have a stake in the outcome of the sale process, but have collectively deprived my clients an extension of the pilot project with no justified basis (causing them to lose 40 residents), and have imposed undue limits on the number of residents duration of the home's licencing extension.

My clients invested significant funds, sweat, and care into building the business that the SHA, Ministry of Health, and Government of Saskatchewan are apparently using their regulatory and market power to wrongfully acquire. Going forward, it is only fair to allow my clients to attempt to fill Emmanuel Villa to capacity, which will assist their refinancing process.

Additionally, allowing my clients to fill Emmanuel Villa will impose no undue prejudice on CWB, the SHA, or any other potential buyer. In fact, CWB's, my clients', and any buyers' interests are better protected if the care home has the highest possible capacity. Thus, my clients are legitimately concerned that in addition to unlawfully capitalizing on a conflict of interest by bidding for Emmanuel Villa, the Government of Saskatchewan is also engaged in anti-competitive behaviour by unduly leveraging its public powers to stifle and effectively expropriate my clients' business.

Given the above, my clients reiterate their request to you, as Goshen's receiver, to reverse your decision to accept the SHA's bid for Emmanuel Villa. Even if the sale process is reinitiated at some future point, my clients formally request that you restart with full notice to my clients of each step of that process in which any manifestation of the Government of Saskatchewan or other potential buyer is involved, and with records confirming that MNP conducted all the necessary conflict of interest and other due diligence checks.

5. **The Saskatchewan Ministry of Health and Saskatchewan Health Authority's conflict of interest in the latter's purchase of Emmanuel Villa**: For clarity, this section will repeat some points already made above to ensure that the entire context of this is self-contained.

   During our call on June 14, 2024, you confirmed that the SHA had made a successful bid to buy Emmanuel Villa pursuant to the receivership process. As my clients stated on that call, they are deeply concerned that the SHA, and by extension, the Saskatchewan Ministry of Health and the Government of Saskatchewan, have a serious conflict of interest, in part because of their status as interested parties in this receivership process.

   The SHA is directly funded by the Ministry of Health and is overseen by the Ministry's responsible Minister. The SHA runs public homes that directly compete with Emmanuel Villa and other private care homes in Saskatchewan. Beyond the points I have previously raised on the conflict of interest issue, this makes the Ministry both the regulator and a competitor to my clients' private business. This creates an apparent, if not actual, conflict of interest in which the SHA and Saskatchewan Ministry of Health, in their public capacities, have been obtaining privileged/non-public insight into Emmanuel Villa and Goshen's internal operations and challenges that my clients' private sector competitors could not. This has been while the Government of Saskatchewan, through the Saskatchewan Ministry of Health and SHA have been simultaneously preparing and participating in a bidding process to buy Emmanuel Villa in the open market, and on the most favourable terms that the Government can secure.

   The same Government, in its dual manifestations as the SHA and Ministry of Health, has been co-regulating Goshen's ability to accept new residents at Emmanuel Villa, overseeing Emmanuel Villa's re-licencing process, and engaged in an ongoing dispute with my clients regarding the approximately **$5 million** that the SHA owes my clients. This amount arose in the context of the pilot project through which my clients secured 40 residents from the SHA, but lost after the SHA refused to renew the contract without an adequate explanation. The circumstances around the non-renewal of the pilot project are still the subject of an ongoing dispute between my clients and the SHA.

   Further, we understand that the bidding process in a receivership of this nature is quite involved. Beyond submitting their bids, the sales process requires the bidders to satisfy the receiver that the bidders have the capacity and intention to run the home in the interests of the residents and other stakeholders. The due diligence process also requires the thorough

canvassing of other issues, including comparing the bids from alternative buyers and their suitability to run the home.

Given all the above, we ask for your responses to the following questions.

a. How many bids did MNP receive since it initiated the sale process?;

b. What process did MNP initiate to review and determine which bids best met the interests of all interested parties, and why the SHA bid was accepted?;

c. Can you please confirm whether your powers under Justice Bergbusch's receivership order required or allowed you to inform my clients about the progress of the sales process as it unfolded, including, contemporaneous updates on the bids as they were received, who submitted bids and for how much, and whether my clients were entitled to notification or input on the bids, particularly the accepted bid?;

d. What role, if any, did Canadian Western Bank ("CWB") play in the sales/bidding processes, including MNP's efforts to keep CWB apprised of the progress of the sale/bidding process?;

e. Did the MNP provide CWB with ongoing updates and the ability to provide feedback in the sales process?;

f. Was the bidding/sale process for Emmanuel Villa subject to the Government of Saskatchewan's laws, regulations, policies, codes, and any other applicable requirements regarding bids on such sales processes? If so, which specific law or other requirements did the bidding process consider and comply with?;

g. Who were the Ministry of Health or SHA representatives who prepared, submitted, and engaged in discussions with MNP about the SHA's bid for Emmanuel Villa?;

h. My clients request that MNP provides all records in its possession reflecting its communications with the SHA, Ministry of Health, and generally, the Government of Saskatchewan, regarding the approximately **$5 million** that my clients claim the Government owes them, and that the parties have been engaged in ongoing discussions about;

i. My clients request that MNP provides them with all records reflecting MNP's efforts and communications with the SHA, Ministry of Health, and generally, the

Government of Saskatchewan, regarding any conflict of interest checks that MNP conducted on the SHA as the successful bidder for Emmanuel Villa;

j. To the extent not covered in prior requests above, my clients request that MNP provides us with all the documents relating to the sales process, including the call for bids, all bids, conflict checks, due diligence checks, where the proposed sale was posted, and all other documents that record the sales process from the time it was initiated to date.

k. Please provide us with all documentation you have accumulated to demonstrate MNP's due diligence in conducting conflict of interest checks before approving the SHA's bid to buy Emmanuel via pursuant to the receivership process.

We understand that some of the above requests may be circumscribed by legal parameters that apply to this process. We trust that to the extent that is the case, you will advise.

In conclusion, we respectfully ask that you provide us with responses to all the questions herein before filing any application for the Court to approve the sale of Emmanuel Villa to the SHA or any other potential buyer.

Thank you,

Tavengwa Runyowa

Tavengwa Runyowa

From: M. Kim Anderson, K.C.
Direct: (306) 933-1344
Email: mk.anderson@rslaw.com
File #: 62076.5

ROBERTSON STROMBERG

July 4, 2024

VIA EMAIL

Runyowa Law
Royal Bank Building
7th Floor 2010 - 11th Avenue
Regina, SK S4P 0J3

Attention: Tavengwa Runyowa

Dear Sir:

RE: The Receivership of Goshen Professional Care Inc. ("Goshen")

As you are aware, we represent MNP Ltd. in its capacity as the Receiver of Goshen (the "**Receiver**"). The Receiver has forwarded us your letter of June 27, 2024 and we are now in a position to reply to the questions and concerns outlined therein. We do not intend to address your concerns on a point by point basis, but provide a general response that addresses the issues you have raised.

With respect to the insurance, the Receiver was left in a difficult position of needing to ensure that the property was insured. While we appreciate that Goshen may have taken issue with the arrears charged by the insurer, the Receiver was obligated to ensure the property is, and remains, insured and took reasonable steps to do so. The Receiver advises that there have been no discussions regarding Bethel Manor with the insurer and the Receiver is not aware of any circumstances related to Bethel Manor.

Turning to the licensing issues, the Ministry of Health has made it clear that the license is only going to be granted until August 31, 2024, for a limited number of residents. We cannot speak to their rationale or reasoning. We do understand that many of these issues are not new and were raised by the Ministry of Health with Goshen prior to the Receiver's appointment. However, these constraints place both an impetus on the time to facilitate a sale and on the number of residents at the property. We note also that Goshen's principals have been copied on any correspondence that the Receiver has had with the Ministry of Health regarding licensing issues.

To the extent your client has requested that the Receiver disclose its discussions or correspondence with various parties including, but not limited to, the Saskatchewan Health Authority (the "**SHA**"), we are not aware of any authority that would obligate the Receiver to disclose this information and we do not intend to do so. Should you be aware of an authority for the same, we would be pleased to review.

With respect to your request for correspondence and communication with Canadian Western Bank, our reply is the same as in respect of the SHA. This approach is no different that if a party sought correspondence between the Receiver and your client, which we also would not disclose to third parties.

Lastly, with respect to the sales process and the accepted bid, we can advise as follows:

1. It is not for the Receiver to weigh allegations of conflict of interest. The Receiver's role is to market and sell the assets in a commercially reasonable manner. To the extent your client is of the opinion there is a conflict it can raise this matter at the application to approve the sale;

2. At the outset of the sale process, the Receiver did communicate that upon receipt of a binding commitment letter the receiver was prepared to stop the sales process, to give Goshen an opportunity to close a refinancing. That discussion took place several months ago, prior to an offer being accepted, and at the outset of the sales process. At this late date, with the Receiver now having accepted an offer, and with a sale pending, the Receiver cannot prudently to stop the sales process without assurance that Goshen has the means to pay out the secured and priority creditors. The best evidence that this will occur is your advice that you have funds in your office's trust account. Given the time constraints imposed by the licensing matters, it is not reasonable to upend the sales process unless there is absolute certainty that an alternative solution has been reached. That being said, we would appreciate any continued updates you might have on this matter;

3. It is the Receiver who conducts the sales process independent of all stakeholders including, but not limited to, Goshen and the Canadian Western Bank. While there may be some communication between the parties to keep them abreast of the situation, it is the Receiver who makes the decisions regarding sales; and

4. As is typical in receiverships, the bid process is confidential. In support of its application, the Receiver typically files one report with general information, and a second, confidential report outlining the sales process, bids received and other commercial sensitive information. To protect the sanctity and the validity of the sales process, the commercially sensitive information is only provided to parties who provide undertakings not to disclose the information to third parties or use it for commercial benefit. We understand that the Receiver has requested your client provide the standard confidentiality agreement and it has refused to do so.

All of this is to say that the Receiver intends to move forward with the application to confirm the sale of the property to the SHA. As mentioned above, should you and your client wish to do so, it can raise the issues of the alleged conflict of interest, as well as any progress respecting refinancing, before the Court.

We can advise that this matter will be heard on July 24, 2024 and we intend to serve materials as expeditiously as possible, to provide your office with the time it needs to prepare.

Given the timelines expressed above, we also intend to communicate to the residents of Goshen that in the event of sale approval, they will need to look for alternative accommodations. With the current license expiring on August 31, 2024, and a sale set to close on or around that date, the Receiver wishes to provide the residents with as much notice as possible to facilitate their transition.

Furthermore, with the impending sale and licensing issues, any increase in residents and new admittances is not prudent and will not occur. please confirm that your client will be adhering to the Receiver's direction on this matter.

After your review, we would be pleased to discuss further. As always, best regards.

Yours truly,

Robertson Stromberg LLP
Barristers and Solicitors

For:

M. Kim Anderson, K.C. Legal Prof. Corp.

MKA:

CC: Eric Sirrs

Exhibit 38

Re: Request For Cross-Examinations + Records Regarding The Receiver's Sale Process.

Tavengwa Runyowa <law@runyowa.com>

Tue 2024-08-06 2:45 PM

To:M. Kim Anderson <mk.anderson@rslaw.com>;Eric Sirrs <Eric.Sirrs@mnp.ca>
Cc:Travis K. Kusch <t.kusch@rslaw.com>;Brandon Cain <brandon.cain@runyowa.com>

1 attachments (412 KB)

REQUEST FOR RECORDS AND RESPONSES TO QUESTIONS FOR RECEIVER REGARDING SALE PROCESS.pdf;

Good afternoon, Kim,

It appears we are starting on different footing regarding our respective understandings of the sales process. Please find the attached request for records and responses, alongside the rationale for these requests. Given the importance of the issues and the generally exceptional nature of cross-examinations of receivers, we have provided substantial reasons and analysis for why it is warranted in this case (subject to the Receiver's responses to our questions and documentary disclosures the Receiver may provide).

Also, we reiterate our request for the name of the SHA representative who managed the bidding/sale process for the SHA. As the Receiver is neutral, has a fiduciary duty to all parties, and does not represent any interested party, the Receiver cannot speak for the SHA about whether the cross-examination of its representative is appropriate. If the SHA does not wish to tender its representative for cross-examination, then the SHA should inform us directly.

Given the limited scope of this afternoon's hearing, you and Mr. Sirrs should have the opportunity to review and respond to the attached in the coming days. Based on your response, we can then decide whether to file an application to cross-examine the Receiver, and if so, to what extent.

Thank you,

Tavengwa Runyowa
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August 6, 2024 **[DELIVERED BY EMAIL]**

Mr. Kim Anderson: mk.anderson@rslaw.com.

C: Mr. Eric Sirrs: Eric.Sirrs@mnp.ca.

Cc: Mr. Travis Kusch: t.kusch@rslaw.com.

Dear Mr. Anderson,

RE: Request for records and responses from the Receiver regarding the Receiver's conduct of the sales process for Goshen/Emmanuel Villa.

This email is to deliver Goshen's consolidated request for records and responses to questions regarding the Receiver's handling of the sale's process for Goshen. Specifically, this correspondence is in response to the series of email communications between me (on behalf of Goshen) and your (on behalf of the Receiver, MNP/Mr. Sirrs), between August 1, 2024, and August 2, 2024.

In addition to requesting documents and responses to certain questions arising from the receivership process, the Appendices below provide detailed reasons why Goshen is entitled to the documents and responses, and why cross-examinations of the Receiver and the SHA's representative is also warranted. The nature of the Receiver's responses to our questions and document requests may render the cross-examinations unnecessary but Goshen is unprepared to forego that application until we review the Receiver's response.

Also note that the attached Appendix raises the various conflicts of interest that are relevant to the *Soundair* analysis, including of the Receiver MNP.

Based on the evidence we currently have, it is our position that the Receiver, MNP, has a disqualifying conflict of interest, should withdraw its application for the approval of the sale to the SHA, and request the Court to appoint a new receiver. We trust that the Receiver will take a formal position and provide the relevant disclosure and evidence to address this request.

Thank you,

Tavengwa Runyowa

Tavengwa Runyowa

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APPENDIX I: CONTEXT FOR WHY GOSHEN'S CROSS-EXAMINATION OF THE RECEIVER AND SHA.

THE PURPOSE AND NATURE OF THE *SOUNDAIR* PROCESS.

Your email of August 2, 2024 stated:

> "The Soundair principles relate primarily to conduct of the sale process in accordance with the sale order. This has occurred."

The Receiver's apparent rationale is that because the Receiver conducted a sale process and chose the SHA as the successful bidder, the Receiver's conduct of that process is now beyond scrutiny and reproach by the very fact of the process' completion. The further implication of this rationale is that the Court's role at this stage is to rubber-stamp, rather than carefully review and verify the fairness and integrity of the sale process.

The simple fact that "[the sale process in accordance with the sale order] has occurred" does not preclude the Court's examination of the conduct and outcome of the bidding process. The Receiver's position is contrary to the *Soundair* test which requires that the courts must fulfill their duties of carefully evaluating the process before approving the conduct and outcome of the bidding process.

The Court in *Soundair,* speaking of judges' duties in such cases, stated:

I summarize those duties as follows:

1. It should consider whether the receiver has made a sufficient effort to get the best price and has not acted improvidently.

2. It should consider the interests of all parties.

3. It should consider the efficacy and integrity of the process by which offers are obtained.

4. It should consider whether there has been unfairness in the working out of the process. (Emphasis Added).[1]

The use of the term, "the process", in *Soundair*, refers to the sale process that receivers conduct to secure a successful bid for the Court's approval. Further, there is no question that the debtor in a receivership proceeding is an interested party, has interests that the receiver must account for, **and** is

[1] Royal Bank of Canada v. Soundair Corp., 1991 CanLII 2727 (ON CA), <https://canlii.ca/t/1p78p>

entitled to make representations to the Court regarding whether the sale process should be approved. Thus, not only should the Receiver and Court account for conflicts of interests in the sale process, but the debtor is also entitled to raise such conflicts of interests because they are central to the "integrity" and potential "unfairness" of "the process", **and** to the debtor's rights under that process.

The fact that the Receiver's handling of the sale process enjoys some deference from the Court does not alter the fact that the Court has the duty to verify and ensure the fairness and integrity of that process. Therefore, the Receiver's assertion that the sale in this case happened pursuant to the *Soundair* principles, and thus, the issue is *res judicata*, (as stated in your August 1, 2024, 9:11am email) is incorrect.

Further, the use of the term "the sale order" in your August 2, 2024 email. There has been no sale order in this case, only the draft sale order that the Receiver tendered, but the Court has not approved. The assertion that the sale has been finalized and the question of its compliance with *Soundair* is *res judicata* pre-empts and ousts the Court's authority to engage and decide the propriety of the sale process. *Res judicata* does not apply to the decisions of a court-appointed receiver with no legal authority to make interim, final, and binding orders of any kind regarding the sale of a debtor's business. Only a superior court judge can make such orders, and in this case, Justice Bergbusch has not done so.

In summary, the hearing on **August 26, 2024**, is not for the Court to rubber-stamp the propriety of the Receiver's conduct of the sale process. It is for the Court to perform its duty as outlined in *Soudair*, which includes thoroughly assessing the Receiver's filings and all evidence that the parties submit to decide whether the *Soundair* test is met. It is Goshen's position that the Receiver's sales process failed to meet these standards, in part because the process was irremediably compromised by various conflicts of interests, which will be discussed below.

THE CONFLICT-OF-INTEREST ISSUES IN THE CURRENT CASE.

The applicable law regarding conflicts of interest and receivership proceedings.

In YBM Magnex International Inc., Re, 2000, the Court found that:

> [32] Canada Trustco Mortgage Co. v. York-Trillium Development Group Ltd. (1992), 12 C.B.R.(3d) 220 (Ont. Gen. Div.), sets out the obligations of a court-appointed receiver (at 221):

"(a) it is a fiduciary as to all interests of concerned parties and as such it is to act as an appointee of the court in good faith; with candour; disclosing all relevant material facts affecting the parties; **avoiding any real or objectively perceived conflicts of interest**; and

"(b) it has a general duty to exercise its obligations with prudence, diligence, due care and skill."[2]

Beyond the Court's clear statement above, conflicts of interest are always live issue in all proceedings of legal consequence, including in statutory receivership proceedings. As an officer of the Court, engaged in a court-authorized process to sell a debtor's business, it is evident that the Receiver has the duty to not only avoid conflict of interest vis-à-vis themselves, but to ensure that no other conflicts of interest taint the integrity of the receivership process.

It is both common practice and standard expectation that conflict checks and disclosures are indispensable elements of all proceedings involving public officers/authorities, and their exercise of public powers. This includes court-appointed receivers and every aspect of their duties such as their conduct of court-authorized bidding processes for the sale of a debtor's business. As elaborated below, the receiver failed to account for and address conflicts of interest that tainted the integrity of the process.

Conflict of interest Issue #1: The Receiver, MNP, has an apparent and disqualifying conflict of interest vis-à-vis the Government of Saskatchewan and the SHA.

For the purposes of MNP's disqualifying conflict of interest, the SHA, Ministry of Health, and Government of Saskatchewan are synonymous.

Conflict of interest analyses are about substance, not mere form. In the current case, not only is MNP's relationship with the SHA relevant, but so is MNP's relationship with the Ministry of Health and Government of Saskatchewan as a whole. The Government of Saskatchewan, primarily in its incarnation as the Ministry of Health, has a material interest in the sale of Goshen/Emmanuel Villa to the SHA, which the Ministry funds, directs, oversees, and implements its mandate on behalf of the people if Saskatchewan. See the following statutory provisions which ground the nature of the relationship between the SHA, the Ministry of Health, and the Government of Saskatchewan.

[2] YBM Magnex International Inc. (Re), 2000 CanLII 28169 (AB KB), at para 32, <https://canlii.ca/t/2bqq5#par32>

- *Provincial Health Authority Act*: Minister's power re SHA:

    - S. 2-5 and S. 2-6. Minister's power to order directives to SHA.

    - Provision of funding. S. 2-7.

    - Section 2-8: Minister free to provided health services anywhere in SK notwithstanding SHA.

    - Section 4-2: Delegated authority: https://pubsaskdev.blob.core.windows.net/pubsask-prod/98771/Bill-53.pdf.

- *Provincial Health Services Act*, Minister's power re SHA:

    - https://pubsaskdev.blob.core.windows.net/pubsask-prod/archived/98400/R8-2-2014-08-26.pdf. Sections 4 – 11.

Of particular note is section 29 and section 30 of the Regional Health Services Act, which imposes certain limitations and conditions on a health authority's ability to borrow monies without the Minister's approval under certain circumstances. These provisions demonstrate the legislative recognition of the Ministry's financial indemnity and oversight of the SHA regarding the latter's mandate under S. 27 of the Act. Read in harmony with section 14.1(1) of the Personal Care Home Act, the provisions also reinforce the Ministry's material interest in the care home sector (delivered through the SHA and private sector providers), the Ministry's funding of the SHA, and its funding financial oversight of the SHA in all matters including care homes.

Further, the Ministry of Health's website also states that:

"The Ministry of Health is committed to a health system that puts patients first by providing Better Health, Better Care, Better Value, and Better Teams for Saskatchewan people." (underlining added).

The underlined sections make it clear that the purpose for which the SHA is attempting to buy Emmanuel Villa/Goshen, is for the Saskatchewan people, which includes the current and proposed residents of Emmanuel Villa under the proposed sale.

See also the statement from the Deputy Minister of Health regarding the Ministry's acknowledged efforts to support seniors and to fortify service delivery in the home care sector (2023 – 2024 Annual Report).

We recognize the unique needs of seniors and work to support them to live safely and comfortably in their communities with boosts to home care, increased support for third-party long-term care homes, and the hiring of 300 additional Continuing Care Assistants (CCAs). https://pubsaskdev.blob.core.windows.net/pubsask-prod/144645/2023-24HealthAnnualReport.pdf.

The SHA's operation and control over the home care sector and service delivery to seniors arises from, and is in service of the Ministry's objective of serving the seniors who are, or will be, residents of Emmanuel Villa in the event of a successful sale. The Ministry licences private care homes, including Emmanuel Villa, and regulates how they function.

In summary, the Saskatchewan Ministry of Health and SHA's mandates over care homes are not only aligned, but the SHA acts as the Ministry's agent for implementing the Ministry's overarching mandate to ensure quality care home services for the people of Saskatchewan. Thus, the Ministry's undeniable financial/spending, governance, and operational oversight of the SHA, and implementation of the Ministry's mandate through the SHA, mean that MNP had the duty to consider conflicts of interest with both the SHA and Ministry of Health.

The nature of MNP's conflict interest with the SHA and Government of Saskatchewan in the receivership process.

It has come to our attention that the Receiver, MNP, has business, professional, and philanthropic ties to the SHA and the Government of Saskatchewan. Given that the SHA has been an interested party in Goshen's receivership proceedings from the start, and subsequently became the successful bidder for Goshen, there is a sufficient basis to conclude that the Receiver has had an actual or objectively perceivable conflict of interest throughout this process. Based on that conflict of interest, MNP and Mr. Sirrs should have recused themselves from accepting the receivership appointment in the first instance, or at least, should have done so after it became evident that the SHA was an interested bidder for Goshen's business. Additionally, the Receiver, MNP, should have disclosed its actual or perceived conflict of interest to Goshen, the Court, and all interested parties (including other bidders in the sale process), and given them the opportunity to challenge or review the appointment.

The apparent conflicts of interest that MNP has with the SHA, the Ministry of Health, and the Government of Saskatchewan arise from the following.

a) MNP's sponsorship of, and collaboration with, the SHA/Ministry of Health in philanthropic efforts to fund the Saskatchewan Children's Hospital. https://www.youtube.com/watch?v=ysb4e4WJdWA. In the video at this YouTube link, numerous MNP partners speak extensively about their efforts to secure funding for the Children's Hospital in Saskatoon. Some disclose their personal connection to the important cause of providing quality care to the children of Saskatchewan.

The number and seniority of MNP partners interviewed, in conjunction with the sheer scope of the effort to create a children's hospital, indicates a high level of coordination, interaction, and collaboration between MNP, the SHA and/or its predecessor health authorities, the Government of Saskatchewan, and the Jim Pattison Foundation.

Further, the SHA's operates, controls, staffs, and oversees the Children's Hospital. For example, see the Hospital's webpage, which is hosted on the SHA's website: https://momsandkidssask.saskhealthauthority.ca/jim-pattison-childrens-hospital. See also this link to the Jim Pattison Foundation further listing the SHA as one of its partners. https://pattisonchildrens.ca/about-us/the-foundation/our-partners/. While such philanthropic ventures are focused on a good cause, for the purposes of conflicts of interest, MNP's deep and prolonged philanthropic relation with, and fundraising for, an SHA facility gives rise to an apparent case that the Receiver, MNP, has had an actual or objectively perceivable conflict of interest.

b) The Receiver, MNP, has also been a "third party financial service provider" to the Government of Saskatchewan, which created and oversees, finances, and provides healthcare services to Saskatchewan residents through the SHA. See under the "How to Apply (Both Category Streams)" drop-down menu. https://www.saskatchewan.ca/residents/moving-to-saskatchewan/live-in-saskatchewan/by-immigrating/saskatchewan-immigrant-nominee-program/browse-sinp-programs/farm-owner-and-operator/applicants-farm-owners-and-operators.

The financial and reputational benefits that MNP enjoys because of its affiliation with the Government of Saskatchewan are undisputable.

c) We also understand that MNP has, or has had, other contracts and affiliations with the SHA and/or the Government of Saskatchewan. This includes MNP's numerous contracts

with the Government. You will find many such instances and the substantial sums of money related to these contracts by searching "MNP" in the records below:

a. Government of Saskatchewan Public Accounts: https://pubsaskdev.blob.core.windows.net/pubsask-prod/95377/95377-Volume2-2015-16.pdf.

b. Government of Saskatchewan Public Accounts 2021-2022: https://pubsaskdev.blob.core.windows.net/pubsask-prod/137634/2021-22%252BVolume%252B2.pdf.

c. Government of Saskatchewan Public Accounts 2022-2023: https://pubsaskdev.blob.core.windows.net/pubsask-prod/141846/2022-23%252BVolume%252B2.pdf.

The Government of Saskatchewan Public Accounts do not break down the specific purposes for which the Government of Saskatchewan paid MNP the disclosed amounts, and which related to the SHA, its predecessor health authorities, and healthcare matters. However, MNP never disclosed any of these connections to the Court or Goshen, and failed to recuse itself from handling any aspect of the receivership proceedings in which the SHA and Government of Saskatchewan had a material interest before considering and accepting the SHA's bid for Goshen's business (Emmanuel Villa).

Collectively, the above establish a compelling case that the Receiver, MNP, was in an untenable conflict of interest given the nature, duration, and extent of its business and philanthropic ties with the SHA and Government of Saskatchewan. For the Court to decide whether these ties give rise to a disqualifying conflict of interest that irremediably tainted the fairness and integrity of the Receiver's sale process under the *Soundair* analysis, the Receiver should disclose the records that Goshen requests, respond to Goshen's associated questions, and submit to cross-examination by Goshen.

Given the above, Goshen a) requests that the Receiver, MNP, and its designate, Mr. Sirrs, as an officer of the Court, voluntarily withdraws the Receiver's application to sell Goshen's business to the SHA due to the conflicts of interest identified in this letter, b) asks the Court to appoint a new receiver that has no disqualifying conflict of interest to re-start and handle the sales process, c) in the alternative, responds to all the queries and document requests that Goshen is requesting through this letter, so that Goshen and the Court can fully consider the Receiver's compliance with the *Soundair* test.

Conflict of interest Issue #2: The Receiver's failure to conduct any conflict-of-interest checks and screening was a major flaw in the sales process.

The Court in *YBM Yandex* made it clear that conflicts of interest are always live considerations in all aspects of a receiver's duties, which include a receiver's conduct of the sale process. This is contrary to the Receiver, MNP's, position that its duties regarding the Goshen receivership need **not** include the Receiver's consideration or proactive screening for conflicts of interest in the sale process. Thus, in this case, the Receiver's wilful failure to conduct any conflict-of-interest screenings and disclosures with regarding any of the participants in the sale process is not only a due diligence failure, but a fatal procedural flaw in the sale process. The Receiver's actions fell afoul of third and fourth requirements of the *Soundair* test (fairness and integrity of process).

At stated, given the above, Goshen, a) requests that the Receiver, MNP, and its designate, Mr. Sirrs, as an officer of the Court, voluntarily withdraws the Receiver's application to sell Goshen's business to the SHA due to the conflicts of interest identified in this letter, b) asks the Court to appoint a new receiver that has no disqualifying conflict of interest to re-start and handle the sales process, c) in the alternative, responds to all the queries and document requests that Goshen is requesting through this letter, so that Goshen and the Court can fully consider the Receiver's compliance with the *Soundair* test.

Conflict of interest Issue #3: The SHA failed to disclose a relevant and potentially disqualifying conflict of interest in the sales process.

As we stated in our letter to you of June 27, 2024, the SHA was in a conflict of interest arising from its involvement in the pilot project with Goshen. This relates to Goshen and the SHA's ongoing dispute about the approx. $5 million that Goshen claims the SHA owes it, and Goshen's efforts to recover that sum. The Receiver has been aware of this ongoing dispute, and even authorized Goshen to independently continue to pursue the dispute if doing so could precipitate a payment that could reduce Goshen's indebtedness to CWB.

It is unclear whether the SHA proactively disclosed its ongoing dispute with Goshen to the Receiver, and whether the Receiver fully considered the potential repercussions of that dispute on the fairness of the SHA buying Goshen. However, based on the Receiver's stated position that it had no duty to conduct a conflict-of-interest screenings, the necessary implication is that the SHA did not disclose this dispute in the context of a conflict of interest and the Receiver never considered it as required under *Soundair* and *YBM Yandex*.

The SHA's decision to not renew the pilot project, triggered CWB's decision to recall its loan, clearing the way for the SHA's subsequent bid to buy Goshen's business through the resulting receivership process. This gives rise to a significant conflict of interest, or at the very least, an apparent conflict of interest by the SHA that the Receiver ignored. Furthermore, as we have stated in prior communications, the SHA's pilot project with Goshen gave the SHA preferential insight into Goshen's internal operations, finances, strategy, capabilities, and business planning. No other potential bidders had this privileged access before the sale process.

The particulars of what the parties intended when they entered into the pilot project and the defensibility of the SHA's reasons for not renewing the pilot project remain the subject of an ongoing and unresolved dispute. The Receiver had the duty to consider whether this dispute raised a disqualifying conflict of interest for the SHA. This is especially so as the SHA's refusal to renew the pilot project played a role in triggering the receivership proceedings from which the SHA subsequently benefitted from when the Receiver approved the SHA's bid.

The Receiver also had the duty to determine whether if Goshen's claim was valid and successful in whole or in part, whether the SHA was mandated to pay Goshen that indebtedness above and beyond the SHA's proposed sale price, **and** before the SHA could close on the transaction. The Receiver failed in this duty. Thus, it is impossible for the Court to determine the justifiability of the SHA's winning bid when that figure may warrant significant revision based on whether, and how much, the SHA owes Goshen any monies arising from the pilot project (or vice versa).

Based on the Receiver's position that it divested my clients of the ability to pursue the $5 million dispute with the SHA (your email of Friday, August 2, 2024, at 9:11 AM), it is apparent that the Receiver is not only unprepared to consider any related conflict of interest, but intends to deprive my clients the right to raise such a conflict. This is contrary to *Soundair* and other authorities regarding the integrity and fairness of the receivership process.

As previously stated, given the above, Goshen a) requests that the Receiver, MNP, and its designate, Mr. Sirrs, as an officer of the Court, voluntarily withdraws the Receiver's application to sell Goshen's business to the SHA due to the conflicts of interest identified in this letter, b) asks the Court

to appoint a new receiver that has no disqualifying conflict of interest to re-start and handle the sales process, c) in the alternative, responds to all the queries and document requests that Goshen is requesting through this letter, so that Goshen and the Court can fully consider the Receiver's compliance with the *Soundair* test.

Conflict of interest Issue #4: The SHA's involvement as an interested party and interaction with the Receiver gave the SHA an undue advantage over other prospective buyers in the subsequent sales process.

The SHA has been an interested party in the Goshen receivership from the start. As an interested party, the SHA has been receiving all communications regarding the progress of these proceedings, including those that were not open to the public at large. As an interested party, the SHA engaged, or had the opportunity to privately engage, the Receiver in ways that non-parties could not. This meant that the SHA could glean information and insights that the public and potential bidders in the subsequent sale process did not have.

Further, the SHA's affiliation with the Ministry of Health and the Government of Saskatchewan means that Goshen's operations and affairs have been common knowledge within the state infrastructure from both a regulatory and contractual perspective. This has placed the SHA in a uniquely advantaged position to learn more about Goshen's operations, financials, market risks, regulatory challenges, and key performance indicators, than other potential bidders on the open market. This privileged informational access and regulatory power that the Receiver was, or should have been, aware of from the start, gave the SHA an unfair advantage in the bidding process over other potential bidders.

Earlier in this letter we detailed how the SHA, Ministry of Health, and Government of Saskatchewan were practically indistinguishable for the purposes of the conflict-of-interest analysis. Thus, the SHA, and by extension, the Ministry of Health and Government of Saskatchewan, in their respective capacities as interested parties (pilot project contract with Goshen) and regulators in the current proceedings, have been in a conflict of interest by virtue of their privileged access to Goshen's internal affairs.

Once again, given the above, Goshen a) requests that the Receiver, MNP, and its designate, Mr. Sirrs, as an officer of the Court, voluntarily withdraws the Receiver's application to sell Goshen's business to the SHA due to the conflicts of interest identified in this letter, b) asks the Court to appoint a new receiver that has no disqualifying conflict of interest to re-start and handle the sales process, c)

in the alternative, responds to all the queries and document requests that Goshen is requesting through this letter, so that Goshen and the Court can fully consider the Receiver's compliance with the *Soundair* test.

Having provided the reasons and context for why Goshen has the right to cross-examine the Receiver and SHA representative, to seek answers to certain questions, and to obtain certain records under the *Soundair* test, attached as Appendix II of this package provides details of the associated requests.

APPENDIX II: QUESTIONS AND REQUESTS FOR RECORDS.

With respect to all questions posed or requests that Goshen makes under this section, we use the term "SHA" to refer to both the Saskatchewan Health Authority and its former sub-incarnations from before the amalgamation of Saskatchewan's various health regions. This includes the Regina-Qu'Appelle Health Region.

Goshen's requests to the Receiver for documents relating to the conflict-of-interest issue.

- All of the Receiver's communications with the SHA from initiation of interim receivership to present.

- Records reflecting any conflict-of-interest disclosures that MNP made to CWB, and vice versa, when CWB nominated MNP to the interim receiver and full receiver in these proceedings.

- Records reflecting any conflict checks or screening process that the Receiver conducted on the parties bidding in the Receiver's sales process for Goshen/Emmanuel Villa.

- Records reflecting the nature and duration of MNP's collaboration with the SHA/Jim Pattison Foundation, and Ministry of Health regarding these parties' efforts to create the Saskatchewan Children's Hospital. This includes any memoranda of understanding, contracts, pledges, joint fundraising meetings, and MNP's correspondences with the SHA, Ministry, and Government officials regarding the Children's Hospital project.

- A list of all contracts that MNP has had with the SHA (including its predecessor and constituent health authorities), the Ministry of Health, and the Government of Saskatchewan between January 1, 2015, and the present.

- Records reflecting whether any MNP partners have held any advisory, consulting, governance, directorships, and board positions with the SHA, Ministry of Health, and Government of Saskatchewan, between January 1, 2018 and the present.

- All correspondences between Mr. Eric Sirrs and any MNP personnel with the SHA and Ministry of Health regarding the SHA's bid for Goshen's business during the sales process (emails, phone records, text messages etc.). This includes any records that the parties may have exchanged during these communications.

- Correspondences between Mr. Eric Sirrs and any MNP personnel with the SHA, Ministry of Health, and Government of Saskatchewan regarding the pilot project that the SHA entered into with Goshen, and that the SHA did not renew. This includes any records that the parties may have exchanged during these communications.

- Correspondences between Mr. Eric Sirrs and any MNP personnel with the SHA, Ministry of Health, and Government of Saskatchewan, regarding the approximately $5 million that Goshen claims the SHA owes them, and that the parties have been engaged in ongoing discussions about.

- A copy(s) of the posting(s)/advertisement(s) through which the Receiver advertised the sale process for Goshen/Emmanuel Villa.

- Any records reflecting the Receiver's consideration of any competition law implications of accepting the SHA's bid for Goshen/Emmanuel Villa, including under the *Competition Act (R.S.C., 1985, c. C-34)*.

- To the extent the Receiver can inquire or has obtained, records reflecting the SHA's/Ministry of Health's purchases of private care homes since January 1, 2012, and the SHA's intentions to continue with such acquisition going forward.

- Records and internal communications within the SHA, that the SHA may have shared with the Receiver, documenting the SHA's objectives for entering into the pilot project agreement with Goshen, and the reasons for not renewing or entering into a long-term renewal with the SHA.

Questions to the Receiver regarding the conflict-of-interest issue.

- Did the Receiver provide the potential bidders in the sales process with conflict-of-interest disclosure requests or a screening process before, or after, initiating the sales process?

- Did the Receiver, MNP, or any of its designates, discuss with the SHA or Ministry of Health whether their past collaborations, such as regarding the Saskatchewan Children's Hospital, gave rise to an actual or potential conflict of interest in the Goshen receivership proceedings?

- Has MNP ever had a contract, partnership, or any collaborative relationship with the SHA, its predecessor sub-authorities, the Ministry of Health, or Government of Saskatchewan?

- The Receiver's latest bill for the Goshen's receivership reflects numerous correspondences between the Receiver and the SHA. Please provide particulars of what these phone calls were about, whether the Receiver took any notes, and whether the Receiver will disclose any such notes to Goshen and the Court.

- Did the SHA apprise the Receiver of its dispute with Goshen regarding the parties' respective positions that each party owed the other money pursuant to the pilot project contract they had between them?

- Did the SHA provide the Receiver with any records regarding the parties' unresolved dispute regarding who owed the other monies pursuant to the pilot project contract they had between them?

- Did MNP engage in a contract with the SHA, including in its prior sub-incarnation as the Regina Qu'Appelle Health Region, to assist the health region with any audit, investigations, or process improvements arising from the reported billing irregularities by a contractor at the Regina Pioneer Village seniors' complex?

- To what extent, if at all, did the Receiver document its analysis of the proposed sale to the SHA in the context of the *Competition Act (R.S.C., 1985, c. C-34)*?

- During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, the proposed sale was contrary to sections 78 and 79 of the *Competition Act (R.S.C., 1985, c. C-34)*.

- During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, the proposed sale was contrary to sections 78 and 79 of the *Competition Act (R.S.C., 1985, c. C-34)*?

- During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, and the SHA's conduct with respect to the pilot project with Goshen, and subsequent bid for Goshen's business, violated **Section 75** of the *Competition Act (R.S.C., 1985, c. C-34)*?

- During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, and the SHA's conduct with respect to the pilot project with Goshen, and subsequent bid for Goshen's business, violated **Section 77** of the *Competition Act (R.S.C., 1985, c. C-34)*?

- During the sales process, did the Receiver institute any procedural rules requiring potential bidders to disclose any agreements bidders may have had to collaborate or conduct the bidding process in a particular manner?

- During the sales process, did the Receiver formally inquire, or conduct any screening process to determine whether all bidders were submitting bids independently and without collaboration or agreement with other bidders?

- Is the Receiver **now** prepared to conduct conflict of interest checks between MNP and any of its personnel, vis-a-vis the SHA/Ministry of Health, and Government of Saskatchewan?

- Is the Receiver **now** prepared to consider the potential competition law implications of the proposed sale of Goshen's business to the SHA?

Questions regarding the Receiver's handling of the sales process.

- How many bids did MNP receive since it initiated the sale process?

- Who were the Ministry of Health and/or SHA representatives who prepared, submitted, and engaged in formal or informal discussions with MNP about the SHA's bid for Goshen's business/Emmanuel Villa?

- Does the Confidential Report that the Receiver filed with the Court include all communications with, and materials exchanged between, MNP and the SHA.

- Can you confirm whether the Receiver asserts the position that under Justice Bergbusch's order appointing MNP as the Receiver, the Court required or allowed MNP to inform Goshen about the progress of the sales process as it unfolded. This includes any contemporaneous updates about the bids as they were received, who submitted bids, for how much, and whether Goshen was entitled to notification or input about the bids, particularly the SHA's bid that the Receiver accepted?

- What role, if any, did Canadian Western Bank ("CWB") play in the sales/bidding processes, including any MNP's efforts to keep CWB apprised of the progress of the sale/bidding process?

- Did MNP provide CWB with ongoing updates and the ability to provide feedback in the sales process? If so, when did these updates occur and will the Receiver disclose them to Goshen and the Court.

- When CWB nominated MNP as the receiver in this matter, did MNP conduct a conflict-of-interest screening to determine whether MNP could act as the receiver in this matter?

- Was the bidding/sale process for Goshen's business/Emmanuel Villa subject to the Government of Saskatchewan's laws, regulations, policies, codes, and any other applicable requirements regarding bidding and procurement processes? If so, which specific law or other legal authority or requirements did the Receiver affirmatively consider and comply with?

- Where did MNP post the notice regarding the proposed sale process, the particulars of the ensuing process, and for how long was the notice/advertisement up before the close of the bidding process?

- Was the MNP sales process a blind bidding process?

- Did the bidders in MNP's sale process for Goshen's business/Emmanuel Villa have the opportunity to submit counter-bids in response to other's bidder's initial bids?

- What was the offer price that the SHA made to win the bidding process to buy Goshen/Emmanuel Villa?

- Did the Receiver confirm whether the SHA was required to, and if so, had complied with, the duty to seek the Minister's approval to bid for Goshen/Emmanuel Villa under Section 4-4(1) of the *Provincial Health Authority Act*?

- What legal authority does the Receiver rely on to assert that Goshen must sign a confidentiality agreement before learning of the quantum of the SHA's winning bid for Goshen's business?

- Is it the Receiver's position that having concluded the sales process, and having accepted the SHA's bid for Goshen/Emmanuel Villa, then the question of whether the sale should proceed/be approved is *res judicata* because the Receiver has already accepted the SHA's bid?

- At any point did the Receiver, MNP, consult, update, or deliberate with the SHA and Ministry of Health regarding the SHA's bid and related process for Goshen's business?

Exhibit 39

From: Travis K. Kusch
Direct: (306) 933-1373
Email: t.kusch@rslaw.com
File #: 62076.5

ROBERTSON STROMBERG

August 8, 2024

VIA EMAIL

Runyowa Law
Royal Bank Building
7th Floor 2010 - 11th Avenue
Regina, SK S4P 0J3

Attention: Tavengwa Runyowa

Dear Sir:

RE: The Receivership of Goshen Professional Care Inc. ("Goshen")

We write today in response to your letter of August 6, 2024. We have divided our response into various categories and, where your question is appropriate in the circumstances, we have replied herein.

Objections

As a starting point, the questions that are clearly irrelevant and have no foundation at law are found in Schedule "A". These questions require no further analysis as they are unrelated to the issue of the sales order. While we appreciate you have attempted to tie these issues to the *Soundair* test, we soundly disagree with your analysis and are confident the Court would likewise agree this is nothing more than a fishing expedition. Questions posed to the Receiver are to be specifically tailored to particular events and questions and not broad, wide-ranging requests.

Turning to the allegations that the Receiver is somehow now in a position of conflict, we trust we made our position clear in Chambers on August 6, 2024. While such an allegation is without merit and is not supported by the facts or the law, the time to raise such an argument was over one year ago. We note that both the Saskatchewan Health Authority ("**SHA**") and the Ministry of Health (the "**Ministry**") have been on the service list since at least May 26, 2023.

On the specific issue of conflict, we would draw your attention to *Re SLM Soft Inc.,* 2003 CarswellOnt 4402 which appears to provide a direct answer to the question. In this decision, the Court determined that a Receiver's prior involvement with a potential purchaser is not a conflict of interest. While we do not agree with your assertions that the Receiver was in fact involved with the purchaser in this instance, even if that were the case, this would not rise to a conflict.

By way of analogy, your allegations seem to imply that any party that has made a philanthropic donation to the health care sector may be in a position of conflict in this instance. To highlight the

absurdity of this argument, your argument appears to suggest nearly every private citizen and enterprise in the Province of Saskatchewan would be precluded from participating in this proceeding. Such an argument is destined to fail.

We would also suggest that, generally, the case law precludes a finding of a conflict of interest in this instance.[1]

Any questions regarding the alleged conflict are outlined in Schedule "B" and will not be answered on the basis of the above.

With respect to your comments on the *Competition Act* and how it relates to the SHA and the Ministry, enforcement and regulation under the *Competition Act* is conducted by the Crown through the Competition Bureau. Enforcement is not completed by private entities and citizens. We would refer you to section 7 of the legislation. It is not for the Receiver to answer such questions and we will not be doing so. These questions are outlined in Schedule "C" and will not be answered.

Some of your questions would be answered provided a confidentiality agreement was executed. These are set out at Schedule "D". We reiterate, again, the purpose of the confidentiality agreement in the following section since you have posed it as a question for the Receiver.

Questions Answered

The questions that we have determined are appropriate, and therefore will be answered, are set out below:

1. **Is the Receiver now prepared to conduct conflict of interest checks between MNP and any of its personnel, vis-a-vis the SHA/Ministry of Health, and Government of Saskatchewan?**

As indicated, while it is not for the Receiver to assess such allegations, likewise, the Receiver is of the opinion that there is no conflict of interest. Having reviewed your letter, we see the suggestions made in the letter as without merit and unsupported by the law. We are confident the Court will agree and no further conflict analysis is required.

2. **Does the Confidential Report that the Receiver filed with the Court include all communications with, and materials exchanged between, MNP and the SHA?**

No, as has been explained on multiple occasions, there is no legal basis for such disclosure whether to Goshen or by way of Court Report.

3. **Can you confirm whether the Receiver asserts the position that under Justice Bergbusch's order appointing MNP as the Receiver, the Court required or allowed MNP to inform Goshen about the progress of the sales process as it unfolded. This includes any contemporaneous updates about the bids as they were received, who**

[1] *Wabush Hotel Limited,* 2017 NLCA 35; *620630 Saskatchewan Ltd.* 2003 SKQB 175.

submitted bids, for how much, and whether Goshen was entitled to notification or input about the bids, particularly the SHA's bid that the Receiver accepted?

No, it would be illogical for the Receiver to advise parties on the details of bids that were submitted as this would upend the sanctity of the sales process. We are unaware of any authority for this position. We would note that the Receiver advised your client of the beginning of the sales process, and the eventual sale, in advance of the Court application being brought.

4. What role, if any, did Canadian Western Bank ("CWB") play in the sales/bidding processes, including any MNP's (*sic*) efforts to keep CWB apprised of the progress of the sale/bidding process?

5. Did MNP provide CWB with ongoing updates and the ability to provide feedback in the sales process? If so, when did these updates occur and will the Receiver disclose them to Goshen and the Court.

In response to paragraphs 4 and 5, the sales process was an independent process conducted by the Receiver. It was the Receiver who reviewed the bid received and determined whether it would be accepted.

That being said, and similar to the Receiver's correspondence with Goshen, CWB was kept abreast of certain developments such as when the sales process would be starting and when an accepted bid was received. In addition, the Receiver did explain to CWB its rationale in delaying the sales process, to provide Goshen with additional time to attempt to refinance.

Upon acceptance of the bid from the SHA, the Receiver did advise CWB of the purchase price to confirm that CWB would not object to the Receiver's court application to accept the SHA bid. We can advise this is a common practice in sale processes.

6. When CWB nominated MNP as the receiver in this matter, did MNP conduct a conflict-of interest screening to determine whether MNP could act as the receiver in this matter?

Yes, a conflict search was completed. There was, and is, no conflict.

7. What legal authority does the Receiver rely on to assert that Goshen must sign a confidentiality agreement before learning of the quantum of the SHA's winning bid for Goshen's business?

We will, once again, answer this question in follow up to Mr. Anderson K.C.'s email of August 2, 2024 and the writer's submissions in Court on August 6, 2024. The authority to seal a confidential supplement is found in the inherent jurisdiction of the Court, and codified in the case law in such decisions as *Canadian Western Bank v 2563773 Ontario Inc.,* 2024 ONSC 1990. We note that the Superior Court relied on the Supreme Court of Canada in stating:

> 51 The material that is to be subject to the sealing order contains particulars of the other offers received. The information is obviously commercially sensitive, and disclosure now would materially and negatively impact on the Transaction and the

> Sales Process. Moreover, if for whatever reason the Transaction does not close, disclosure now of the other offers will likely irreparably impair a subsequent sale of the Property as could be necessary.
>
> 52 Jurisdiction to grant such a sealing order is found in s.137(2) of the Courts of Justice Act, and in the inherent jurisdiction of this court: Fairview Donut Inc. v. TDL Group Corp.,2010 ONSC 789 (CanLII) at para. 34 [Emphasis Added].

In our opinion, the law is clear. As we have now answered this question on multiple occasions, we will not be answering it again.

8. Was the bidding/sale process for Goshen's business/Emmanuel Villa subject to the Government of Saskatchewan's laws, regulations, policies, codes, and any other applicable requirements regarding bidding and procurement processes? If so, which specific law or other legal authority or requirements did the Receiver affirmatively consider and comply with?

This was a private sale. Please advise as to what specific legislation you suggest applies to private enterprises selling assets. As set out in Schedule "8" of the First Report, certain governmental approval was required.

9. Is it the Receiver's position that having concluded the sales process, and having accepted the SHA's bid for Goshen/Emmanuel Villa, then the question of whether the sale should proceed/be approved is *res judicata* because the Receiver has already accepted the SHA's bid?

You are entitled to review our legal position on the sales order application, and authority for the same, when our brief is due. As Goshen has requested another extension, you will receive our written argument on August 22 as directed by the Court.

10. How many bids did MNP receive since it initiated the sale process?

11. A copy(s) of the posting(s)/advertisement(s) through which the Receiver advertised the sale process for Goshen/Emmanuel Villa.

12. Where did MNP post the notice regarding the proposed sale process, the particulars of the ensuing process, and for how long was the notice/advertisement up before the close of the bidding process?

13. Was the MNP sales process a blind bidding process?

14. Did the bidders in MNP's sale process for Goshen's business/Emmanuel Villa have the opportunity to submit counter-bids in response to other's bidder's initial bids?

15. During the sales process, did the Receiver formally inquire, or conduct any screening process to determine whether all bidders were submitting bids independently and without collaboration or agreement with other bidders?

16. **Did the Receiver provide the potential bidders in the sales process with conflict-of-interest disclosure requests or a screening process before, or after, initiating the sales process?**

17. **During the sales process, did the Receiver institute any procedural rules requiring potential bidders to disclose any agreements bidders may have had to collaborate or conduct the bidding process in a particular manner?**

With respect to the above, we intend to respond to all questions in one response.

The Receiver did not publicly post any sales materials, but rather conducted a targeted sales process and contacted nineteen entities to gauge their interest in the purchase. These nineteen entities represented the parties currently operating personal care homes in British Columbia, Saskatchewan, Alberta and Ontario. The parties were provided with the Information Memorandum attached as Schedule 7 to the First Report.

Three of the interested parties signed confidentiality agreements and were provided additional information. Of these parties, two attended to view the property and only one placed a bid. Given there was only one bidder, the issue of counter-bids was a non-issue. The time from the Receiver initially contacted the operators to the time the agreement was signed was approximately three months.

While no formal screening process was conducted for collusion, we can advise the only bid received was carefully reviewed by the Receiver. Had the Receiver been concerned of impartiality or collusion during the process, either as a result of the bid received or as a result of correspondence with other interested parties, the Receiver would have made further inquiry to ensure the sales process was conducted fairly. As there were no concerns of collusion, the Receiver is confident that the sales process was conducted fairly and that there are no issues of collusion.

The bidding process was not a blind process, in the sense that the Receiver was aware of who submitted a bid. However, none of the interested parties were advised of whether any of the interested parties had submitted a bid or how those parties had participated in the tender process. This ensured fairness for all interested parties.

We can confirm this is further detailed in the First Report.

Further detail may be provided should a confidentiality agreement be executed.

Questions Posed Outside Your Letter

You have also posed various other questions to us via email.

Firstly, with respect to who the Receiver corresponded with at the SHA, that is addressed herein and we will not be providing that information. To the extent you wish to make inquiries of the SHA, their counsel is listed on the service list and we invite you to reach out. It goes without saying that any request to cross-examine an SHA representative will require the SHA to be served on appropriate notice.

With respect to the comments from the Ministry regarding license extension and not requiring the residents to move, we enclose both the email from the Ministry and a sample of a letter sent to the residents, the latter first being provided to your office on August 1, 2024.

Conclusion

We trust our answers are satisfactory. Should it not be apparent, we wish to make clear that the Receiver is opposed to any attempts to disqualify or cross-examine the Receiver, or any other party. We see these tactics as mere delay tactics not grounded in law.

We would also take the chance to inquire as to the status of the term sheet. When we appeared in Court in July 17, we understood you represented to the Court a term sheet would be received the week of July 22, 2024. Unless we receive a term sheet forthwith, we will assume there is no reasonable prospect of refinancing.

We look forward to receipt of your Court materials no later than **August 15, 2024 at 4:00 p.m.**

Similarly,

Yours truly,

Robertson Stromberg LLP
Barristers and Solicitors

For:
Travis K. Kusch

/tkk

CC: Eric Sirrs
M. Kim Anderson K.C.
Encl.

Schedule "A"
Questions That are Irrelevant, Overly Broad or Where There is No Legal Basis for the Request

1. All of the Receiver's communications with the SHA from initiation of interim receivership to present.

2. Records reflecting any conflict-of-interest disclosures that MNP made to CWB, and vice versa, when CWB nominated MNP to the interim receiver and full receiver in these proceedings.

3. Records reflecting any conflict checks or screening process that the Receiver conducted on the parties bidding in the Receiver's sales process for Goshen/Emmanuel Villa.

4. All correspondences between Mr. Eric Sirrs and any MNP personnel with the SHA and Ministry of Health regarding the SHA's bid for Goshen's business during the sales process (emails, phone records, text messages etc.). This includes any records that the parties may have exchanged during these communications.

5. Correspondences between Mr. Eric Sirrs and any MNP personnel with the SHA, Ministry of Health, and Government of Saskatchewan regarding the pilot project that the SHA entered into with Goshen, and that the SHA did not renew. This includes any records that the parties may have exchanged during these communications.

6. Correspondences between Mr. Eric Sirrs and any MNP personnel with the SHA, Ministry of Health, and Government of Saskatchewan, regarding the approximately $5 million that Goshen claims the SHA owes them, and that the parties have been engaged in ongoing discussions about.

7. To the extent the Receiver can inquire or has obtained, records reflecting the SHA's/Ministry of Health's purchases of private care homes since January 1, 2012, and the SHA's intentions to continue with such acquisition going forward.

8. Records and internal communications within the SHA, that the SHA may have shared with the Receiver, documenting the SHA's objectives for entering into the pilot project agreement with Goshen, and the reasons for not renewing or entering into a long-term renewal with the SHA.

9. The Receiver's latest bill for the Goshen's receivership reflects numerous correspondences between the Receiver and the SHA. Please provide particulars of what these phone calls were about, whether the Receiver took any notes, and whether the Receiver will disclose any such notes to Goshen and the Court.

10. Who were the Ministry of Health and/or SHA representatives who prepared, submitted, and engaged in formal or informal discussions with MNP about the SHA's bid for Goshen's business/Emmanuel Villa?

11. Did the Receiver confirm whether the SHA was required to, and if so, had complied with, the duty to seek the Minister's approval to bid for Goshen/Emmanuel Villa under Section 4-4(1) of the *Provincial Health Authority Act*?

12. At any point did the Receiver, MNP, consult, update, or deliberate with the SHA and Ministry of Health regarding the SHA's bid and related process for Goshen's business?

13. Did the SHA apprise the Receiver of its dispute with Goshen regarding the parties' respective positions that each party owed the other money pursuant to the pilot project contract they had between them?

14. Did the SHA provide the Receiver with any records regarding the parties' unresolved dispute regarding who owed the other monies pursuant to the pilot project contract they had between them?

Schedule "B"
Questions Regarding MNP's Alleged Conflict that are Without Merit

1. Records reflecting the nature and duration of MNP's collaboration with the SHA/Jim Pattison Foundation, and Ministry of Health regarding these parties' efforts to create the Saskatchewan Children's Hospital. This includes any memoranda of understanding, contracts, pledges, joint fundraising meetings, and MNP's correspondences with the SHA, Ministry, and Government officials regarding the Children's Hospital project.

2. A list of all contracts that MNP has had with the SHA (including its predecessor and constituent health authorities), the Ministry of Health, and the Government of Saskatchewan between January 1, 2015, and the present.

3. Records reflecting whether any MNP partners have held any advisory, consulting, governance, directorships, and board positions with the SHA, Ministry of Health, and Government of Saskatchewan, between January 1, 2018 and the present?

4. Did the Receiver, MNP, or any of its designates, discuss with the SHA or Ministry of Health whether their past collaborations, such as regarding the Saskatchewan Children's Hospital, gave rise to an actual or potential conflict of interest in the Goshen receivership proceedings?

5. Has MNP ever had a contract, partnership, or any collaborative relationship with the SHA, its predecessor sub-authorities, the Ministry of Health, or Government of Saskatchewan?

6. Did MNP engage in a contract with the SHA, including in its prior sub-incarnation as the Regina Qu'Appelle Health Region, to assist the health region with any audit, investigations, or process improvements arising from the reported billing irregularities by a contractor at the Regina Pioneer Village seniors' complex?

Schedule "C"
Questions Regarding the *Competition Act*

1. Any records reflecting the Receiver's consideration of any competition law implications of accepting the SHA's bid for Goshen/Emmanuel Villa, including under the Competition Act (R.S.C., 1985, c. C-34).

2. To what extent, if at all, did the Receiver document its analysis of the proposed sale to the SHA in the context of the *Competition Act (R.S.C., 1985, c. C-34)*?

3. During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, the proposed sale was contrary to sections 78 and 79 of the *Competition Act (R.S.C., 1985, c. C-34)*.

4. During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, the proposed sale was contrary to sections 78 and 79 of the *Competition Act (R.S.C., 1985, c. C-34)*?

5. During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, and the SHA's conduct with respect to the pilot project with Goshen, and subsequent bid for Goshen's business, violated **Section 75** of the *Competition Act (R.S.C., 1985, c. C-34)*?

6. During the sales process, did the Receiver formally consider whether given, a) the SHA and Ministry of Health's unique and extensive access to Goshen's otherwise confidential operational and financial information (via the SHA's pilot project and the Ministry's regulatory oversight), and, b) the SHA and Ministry's dominance over the care home industry in Saskatchewan, and the SHA's conduct with respect to the pilot project with Goshen, and subsequent bid for Goshen's business, violated **Section 77** of the *Competition Act (R.S.C., 1985,c. C-34)*?

7. Is the Receiver **now** prepared to consider the potential competition law implications of the proposed sale of Goshen's business to the SHA?

Schedule "D"
Questions That Would Be Answered Should Goshen Executed A Confidentiality Agreement

1. What was the offer price that the SHA made to win the bidding process to buy Goshen/Emmanuel Villa?

Eric Sirrs

From: Murray, Heather HE0 <Heather.Murray@health.gov.sk.ca>
Sent: July 31, 2024 4:24 PM
To: Eric Sirrs
Subject: RE: Emmanuel Villa

CAUTION: This email originated from outside of the MNP network. Be cautious of any embedded links and/or attachments.
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Hi

As discussed, the intent is if successful with the purchase the Ministry and SHA will work with the current residents to remain at that site. Given some recent communication to our Ministers' we would like you to communicate to the current residents the following message:

"We would like to assure residents that they will not be required to move. The license for Emmanuel Villa to operate as a personal care home, as it currently does, has now been extended October 31st. Moreover, the prospective purchaser of Emmanuel Villa, if approved by the courts, has also committed that existing residents will not be required to move if and when ownership transitions to the prospective purchaser."

Look forward to the draft and appreciate your help on this.

Heather

Heather Murray (she/her)
Government of Saskatchewan
Acting Executive Director
Director, Corporate Support and Infrastructure
Continuing Care, Ministry of Health

3475 Albert Street
Regina, Canada S4S 6X6
Bus: (306) 787-3236
Cell: (306) 527-3819
Fax: (306) 787-7095

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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Sent: Wednesday, July 31, 2024 3:56 PM
To: Murray, Heather HE0 <Heather.Murray@health.gov.sk.ca>
Subject: Re: Emmanuel Villa

Writer's Direct Line: 780.969.1491
Writer's Email: eric.sirrs@mnp.ca

August 1, 2024

Via EMAIL: perrybank@me.com

Lawrence Bank and Elaine Bank
c/o Perry Bank and Shirley Bank

Attention:

Dear Perry and Shirley:

Re: Goshen Professional Care Home Inc. – Emmanuel Villa Care Home.

Please be advised that you are receiving this letter as the Supporter for Lawrence Bank and Elaine Bank with respect to her care with Emmanuel Villa Care Home. We are contacting you to advise that Goshen Professional Care Home Inc., the current Licensee operating Emmanuel Villa Care Home, was placed into Receivership on January 12, 2024 by way of a Court of King's Bench of Saskatchewan Order and MNP Ltd. has been appointed as Receiver.

In our capacity as Receiver we have accepted an offer to purchase the care home submitted by the Saskatchewan Health Authority ("SHA"). This offer to purchase is subject to Court approval which we will be applying for on August 26, 2024.

We had previously been advised that, in accordance with the terms of the Personal Care Home License, should the Court approve the offer to purchase we would be required to provide notice to the Residents (and their Supporters) that relocating to a different care home would be required as the Personal Care Home License for Emmanuel Villa Care Home would expire as part of the sale process.

We have recently been advised that if the Court authorizes the offer to purchase Emmanuel Villa Care Home, existing residents will not be required to relocate when the care home transitions to ownership by the SHA.

As a Supporter to a Resident at Emmanuel Villa Care Home we wanted to ensure you were aware of this development and are welcome to contact our office with any questions or concerns either by contacting Eric Sirrs at 780.969.1491 or eric.sirrs@mnp.ca.

Yours truly,

MNP Ltd.
In its capacity as Receiver of
Goshen Professional Care Inc.
And not in its personal capacity

Per: Eric Sirrs, CIRP, LIT
Senior Vice President

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS
AON BESTEMPLOYER PLATINUM | CANADA
LICENSED INSOLVENCY TRUSTEES
SUITE 1300, MNP TOWER, 10235 - 101 STREET NW, EDMONTON AB, T5J 3G1
T: 780.455.1155 F: 780.409.5415 MNPdebt.ca

Exhibit 40

Eric Sirrs

From: Murray, Heather HE0 <Heather.Murray@health.gov.sk.ca>
Sent: July 31, 2024 4:24 PM
To: Eric Sirrs
Subject: RE: Emmanuel Villa

CAUTION: This email originated from outside of the MNP network. Be cautious of any embedded links and/or attachments.
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Hi

As discussed, the intent is if successful with the purchase the Ministry and SHA will work with the current residents to remain at that site. Given some recent communication to our Ministers' we would like you to communicate to the current residents the following message:

"We would like to assure residents that they will not be required to move. The license for Emmanuel Villa to operate as a personal care home, as it currently does, has now been extended October 31st. Moreover, the prospective purchaser of Emmanuel Villa, if approved by the courts, has also committed that existing residents will not be required to move if and when ownership transitions to the prospective purchaser."

Look forward to the draft and appreciate your help on this.

Heather

Heather Murray (she/her)
Government of Saskatchewan
Acting Executive Director
Director, Corporate Support and Infrastructure
Continuing Care, Ministry of Health

3475 Albert Street
Regina, Canada S4S 6X6
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From: Eric Sirrs <Eric.Sirrs@mnp.ca>
Sent: Wednesday, July 31, 2024 3:56 PM
To: Murray, Heather HE0 <Heather.Murray@health.gov.sk.ca>
Subject: Re: Emmanuel Villa

Exhibit 41

Goshen's Request For Responses And Records From SHA Regarding Receivership.

Tavengwa Runyowa <law@runyowa.com>

Tue 2024-08-13 3:01 PM

To:'Jason.Jacobson@saskhealthauthority.ca' <Jason.Jacobson@saskhealthauthority.ca>
Cc:Brandon Cain <brandon.cain@runyowa.com>

1 attachments (21 KB)

QUESTIONS AND REQUEST FOR DOCUMENTS THE SHA REGARDING THE RECEIVER'S ACCEPTANCE OF THE SHA'S BID TO BUY GOSHEN'S BUSINESS.docx;

Good afternoon, Mr. Jacobson,

This is a follow-up to my email from last week. Find attached Goshen's request for responses and records regarding the receivership and sale process.

For context, the attached questions and requests are relevant to Goshen's arguments regarding conflicts of interest between the SHA and the Receiver, MNP; the reasonable apprehension of bias on the part of the receiver in conducting the sale process and accepting the SHA's bid for Goshen's business; and Goshen's argument that the Court should not approve the proposed sale because it violates provisions of Canada's *Competition Act*.

We are prepared to provide you with further context upon request. As I previously stated, we are filing an application to compel the cross-examination of the Receiver and the representative of the SHA who handled the bidding process. We will serve you with the application by Thursday. The SHA's answers and production related to the attached questions and document requests will determine if/or to what extent, we proceed with the application.

Thank you,

Tavengwa Runyowa
Runyowa Law
7th Floor, Royal Bank Building
2010 11th Avenue
Regina, SK S4P 0J3

Phone: 306-206-2800
Fax: 306-206-2701
Email: law@runyowa.com
www.runyowa.com

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RECORDS REQUEST TO THE SHA.

We request from the SHA the following records:

1. All of the Receiver's communications with the SHA from initiation of interim receivership to present.

2. Records reflecting the nature and duration of MNP's collaboration with the SHA/Jim Pattison Foundation, and Ministry of Health regarding these parties' efforts to create the Saskatchewan Children's Hospital. This includes any memoranda of understanding, contracts, pledges, conflict of interest checks, joint fundraising meetings, and MNP's correspondences with the SHA, Ministry, and Government officials regarding the Children's Hospital project.

3. All correspondences between Mr. Eric Sirrs and any MNP personnel with the SHA and Ministry of Health regarding the SHA's bid for Goshen's business during the sales process (emails, phone records, text messages etc.). This includes any records that the parties may have exchanged during these communications.

QUESTIONS FOR THE SHA.

1. Who were the Ministry of Health and/or SHA representatives who prepared, submitted, and engaged in formal or informal discussions with MNP about the SHA's bid for Goshen's business/Emmanuel Villa?

2. What was the offer price that the SHA made to win the bidding process to buy Goshen/Emmanuel Villa?

3. When the SHA submitted its bid to buy Goshen's business, did the SHA disclose to the Receiver what information the SHA had about Goshen's business resulting from the SHA's participation in the pilot project with Goshen?

4. Did MNP conduct a conflict-of interest screening with the SHA during the sale process?

5. Public records indicate that for at least a decade, the Receiver, MNP, has secured millions of dollars in contracts from the Government of Saskatchewan. For example, please see references to MNP in this Government of Saskatchewan report. Please confirm how many

of these contracts related to MNP's work for the Saskatchewan Health Authority or its current and predecessor sub-health authorities since January 1, 2015. Please include the dollar value of each contract.

6. Did the Receiver, MNP, or any of its designates, discuss with the SHA or Ministry of Health whether their past collaborations, such as regarding the Saskatchewan Children's Hospital, gave rise to an actual or potential conflict of interest in the Goshen receivership proceedings?

7. Did MNP engage in a contract with the SHA, including in its prior sub-incarnation as the Regina Qu'Appelle Health Region, to assist the health region with any audit, investigations, or process improvements arising from the reported billing irregularities by a contractor at the Regina Pioneer Village seniors' complex?

8. How many private care homes does the SHA/Government of Saskatchewan have with third-party care home providers? For how many beds? At what cost per resident?

9. Did the Ministry of Health direct or authorize the SHA to make a bid to buy Goshen's business through the MNP-led receivership process?

10. Was the SHA was required to seek the Minister's approval to bid for Goshen/Emmanuel Villa under section 4-3 or section 4-4(1) of the *Provincial Health Authority Act*? Did the SHA seek and obtain such authorization?

11. Since January 1, 2020, has the SHA and/or Ministry of Health embarked on an effort to purchase private care homes to convert them to public use?

12. Does the SHA pay private home cares the same amount per resident to look after residents as residents of public care homes pay in the public system?

13. At any point did the Receiver, MNP, consult, update, or deliberate with the SHA and Ministry of Health regarding the SHA's bid and related process for Goshen's business?

14. Did the SHA provide the Receiver with any records regarding the parties' unresolved dispute regarding who owed the other monies pursuant to the pilot project contract they had between them?

15. Are the Ministry of Health and SHA required to comply with any laws, regulations, policies, codes, and any other applicable requirements regarding bidding and procurement processes? If so, which specific law or other legal authority or requirements did the Ministry of Health and SHA comply with during the MNP-administered sale process for Goshen's business.

16. Before the SHA submitted its bid for Goshen's business, did the SHA have any communications with the Receiver regarding the pending sale process? If so, when, in what media, with which SHA official, and were these communications documented?

17. When the SHA decided to not renew its pilot project with Goshen, the SHA alleged that because Emmanuel Villa was not within the Regina city limits, the SHA was moving all its residents to care homes within Regina. Please confirm whether:

    a. After relocating the SHA's residents from Emmanuel Villa, did the SHA re-house all these residents at care homes within the Regina city limits? Were the care homes that the SHA re-housed these residents in private institutions, public institutions, or a mixture of both?

    b. After relocating the SHA's residents from Emmanuel Villa, did the SHA still have a waiting list of residents seeking care home services in Regina?

    c. After the SHA removed its residents from Emmanuel Villa, the SHA still had a waiting list for people requiring care home services in Regina?

    d. After relocating the SHA's residents from Emmanuel Villa, the SHA secured any private care home spaces in Regina to deal with any resident overflow from its public homes?

18. How many people does the SHA currently have on its waiting list for those seeking care home residency in the Regina city limits? If any, has the SHA contacted Emmanuel Vills to help deal with this overflow demand?

19. Please provide the legal authority supporting the SHA's assertion that it could not continue to house its residents at Emmanuel Villa by renewing the pilot project because Emmanuel Villa was not located in the Regina city limits.

20. Did the SHA apprise the Receiver of its dispute with Goshen regarding the parties' respective positions that each party owed the other money pursuant to the pilot project contract they had between them?

21. Did the SHA and/or the Ministry of Health ever have internal conversations about the relative cost of continuing to pay for SHA residents to stay at Emmanuel Villa under Goshen's ownership compared to if the SHA owned and operated the facility? If so, we request the production of these communications.

Exhibit 42

COURT FILE NUMBER	KBG-RG-01228 of 2023
COURT OF KING'S BENCH FOR SASKATCHEWAN	
IN BANKRUPTCY AND INSOLVENCY	
JUDICIAL CENTRE	REGINA
APPLICANT	CANADIAN WESTERN BANK
RESPONDENTS	GOSHEN PROFESSIONAL CARE INC.

IN THE MATTER OF THE RECEIVERSHIP OF GOSHEN PROFESSIONAL CARE INC.

FIRST REPORT OF THE RECEIVER, MNP LTD.,

DATED JULY 10, 2024

Introduction and Purpose of the Report

1. MNP Ltd. was appointed Interim Receiver of Goshen Professional Care Inc. ("**Goshen**" or the "**Company**") by the Court of King's Bench for Saskatchewan (the "**Court**") by order dated August 2, 2023 (the "**Interim Receivership Order**"). The Interim Receivership Order, in accordance with paragraph 2A, expired on September 16, 2023 (45 days from pronouncement).

2. MNP Ltd. was appointed Receiver of Goshen by the Court by order dated November 24, 2023 (entered January 11, 2024) (the "**Receivership Order**").

3. Goshen is the owner/operator of a personal care home located in Emerald Park, Saskatchewan with capacity for 80 residents (the "**Care Home**").

4. In accordance with a Corporate Registry Search dated September 5, 2023, Adebunmi Onasanya is the sole Director and Officer of Goshen. A copy of the September 5, 2023 Corporate Registry Search is attached as **Schedule 1.**

5. This is the Receiver's First Report to Court (the "**First Report**") and its purpose is to advise the Court with respect to the following matters:

- Activities of the Receiver;
- Status of Insurance;
- Status of Refinancing;
- Receiver's Sales Process;
- Priority and Secured Creditors;
- Interim Statement of Receipts and Disbursements;

- Professional Fees;
- Receiver's Borrowing Charge; and
- Proposed Interim Distribution.

6. In preparing the First Report and making comments herein, the Receiver has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information of the Company, the Company's books and records, and information from other third-party sources (collectively, the "**Information**"). The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with generally accepted assurance standards or other standards established by the Chartered Professional Accountants of Canada.

7. Further information relating to the receivership proceedings can be located on the Receiver's website at *https://mnpdebt.ca/en/corporate/corporate-engagements/*

Activities of the Receiver

8. On January 12, 2024, the Receiver contacted Adebunmi Onasanya ("**Management**") requesting information relating to the operations and financial status of Goshen. The Receiver coordinated an initial site visit with Management to confirm the status of ongoing operations.

9. On January 18, 2024 the Receiver issued the Notice and Statement of Receiver in accordance with *Bankruptcy and Insolvency Act* ("**BIA**"). A copy of the Receiver's Notice and Statement is attached as **Schedule 2**.

10. The Receiver and Management agreed to continuing the operations of the Care Home with Management overseeing the day to day operations. Management also agreed to continuing to fund the cashflow shortfalls from external sources.

11. The Receiver has continued to complete periodic site visits to the Care Home to confirm continued operations and care provided to the residents.

12. As of January 12, 2024 there were 14 residents receiving care at the Care Home (the "**Residents**").

13. On January 22, 2024 the Receiver advised Management that no further residents were to be admitted to the Care Home without approval from the Receiver. Despite the Receiver's instructions

Management has continued to admit residents to the Care Home. As of June 30, 2024 there are 17 residents at the Care Home. The Receiver has advised Management on multiple occasions that no further Residents are to be admitted without the Receiver's approval.

14. The Receiver notified the family contacts for each of the Residents at the Care Home that Goshen had been placed into Receivership and that current Management would continue to oversee the day to day operations of the Care Home. The Receiver has had discussions and/or correspondence with multiple family members of residents to explain the current status of the Care Home. A redacted copy of the correspondence sent to family members of Residents its attached as **Schedule 3**.

15. On January 18, 2024 the Receiver was contacted by the Ministry of Health (the "**Ministry**") who authorizes the licenses for Personal Care Homes under *The Personal Care Home Act.* The Ministry advised that it was aware that Goshen had been placed into Receivership and sought additional information as to how the Care Home would be operated going forward.

16. The Receiver has had numerous meetings with the Ministry in relation to the ongoing receivership process as well as concerns raised by the Ministry as outlined in multiple Inspection Reports completed both prior to the appointment of the Receiver and subsequent to the Receivership Order being granted.

17. The Receiver and Management have worked to address the ongoing concerns of the Ministry and continue to work towards addressing all deficiencies identified.

18. The Personal Care Home License (the "**License**") was set to expire on June 30, 2024 and on June 17, 2024 the Ministry agreed to extend the License to August 31, 2024. The extension of the License is granted on the Ministry's understanding that the Receiver has entered into an agreement to sell the Care Home and the License has been extended to a date estimated to allow for the completion of this sale transaction. A copy of the License extension correspondence is attached as **Schedule 4** (Resident names have been redacted).

19. On January 26, 2024 counsel for Goshen advised the Receiver of ongoing builder's lien litigation with Westridge Construction Ltd. ("**Westridge**"). A pre-trial date of February 14, 2024 had been set by the Court and counsel for Goshen was seeking support to proceed with the pre-trial. Counsel for the Receiver reviewed the available materials and opined that the likelihood of a settlement agreement being negotiated was extremely low and costs to proceed with the pre-trial application at

that time were not warranted given the appointment of the Receiver. Counsel for the Receiver advised counsel for Goshen that the Receiver did not support proceeding with the pre-trial hearing.

Insurance Policy

20. At the date of Receivership, the Receiver confirmed that the existing insurance policy was adequate and coverage was in place. The insurance broker advised the Receiver that the underwriter, SGI Canada ("**SGI**"), would not be renewing the existing policy which was set to expire on April 22, 2024.

21. The Receiver contacted the insurance broker for further information and was advised that premium arrears of $18,274.40 were outstanding on the existing policy and that SGI had concerns about the additional risk involved with an entity in receivership.

22. Management advised the Receiver that it disputed the premium arrears and would not be paying them. Management advised the Receiver that it was applying for insurance coverage through a different insurance broker to replace the existing insurance policy.

23. The Receiver also applied for insurance coverage through its existing insolvency insurance program to replace the existing SGI insurance policy and was advised that limited property coverage and no liability coverage was all that would be provided. The Receiver elected to take the limited property coverage as a short term solution while additional coverage was sought in the market.

24. The Receiver enlisted both the insurance broker for its insolvency insurance program coverage and a second insurance brokerage firm to source additional property and liability coverage in the market.

25. In addition to applying for additional coverage the Receiver continued to work with the original insurance broker and spoke directly with SGI to address concerns around the risk profile of the insuring a property subject to a receivership process.

26. On June 3, 2024 the original insurance broker confirmed that SGI had agreed to renew the existing policy for a limited period time subject to the payment of the prior policy premium arrears. On June 7, 2024 the Receiver paid the premium arrears and confirmed the original policy had been extended to provide full property and liability coverage.

27. The extension of the original SGI policy was limited to June 30, 2024 in correlation with the expiry of the License. The Receiver has since provided the insurance broker with confirmation that the License has been extended to August 31, 2024 and SGI has confirmed (through the insurance broker) that the current insurance policy will be extended to August 31, 2024 in response.

Status of Refinancing

28. Management advised the Receiver that it had engaged Dynamic Leadership Group Ltd. ("**Dynamic**") to assist with sourcing and applying for refinancing the primary secured debt and that Dynamic was working with multiple lenders in an attempt to obtain satisfactory refinancing. Following the January 25, 2024 meeting with Management the Receiver provided contact information for a finance broker (Hawco Peters) with experience working with companies who are insolvent. Management contacted Hawco Peters and engaged them to assist in sourcing refinancing.

29. Management provided the Receiver with a Conditional Loan Approval from DC Capital CT dated February 22, 2024. A redacted copy of the Conditional Loan Approval is attached as **Schedule 5**.

30. The Receiver sought additional information with respect to the Conditional Loan Approval and DC Capital CT and advised Management that in the event that a full Commitment Letter was not provided in due course that the Receiver would be initiating a public sales process for the Care Home. The Receiver further advised that refinancing could still be pursued during the sales process if initiated.

31. Goshen was not able to provide the Receiver with an Unconditional Loan Approval or Commitment Letter from DC Capital CT and as such the Receiver initiated a public sales process on April 1, 2024.

32. On June 10, 2024 Management and counsel advised the Receiver of a second term sheet provided by a new lender, Mining Management Group Ltd. ("**MMGI**") (the "**Second Term Sheet**"). A redacted copy of the Second Term Sheet is attached as **Schedule 6.**

33. The Receiver reviewed the Second Term Sheet and advised Management of concerns with the legitimacy of the proposed lender based upon the information set forth in the Second Term Sheet. The Receiver's counsel sent correspondence directly to counsel for Goshen advising of the Receiver's

concerns and recommendation for further due diligence on the proposed lender, with a view to ensuring that Goshen's interests in the process were protected.

34. As of July 2, 2024 the Receiver is not aware of a binding Commitment Letter from any lender being issued to Goshen.

Receiver's Sales Process

35. On April 1, 2024 the Receiver initiated a sales process (the "**Sales Process'**"). The Sales Process involved the direct distribution of an Information Memorandum to nineteen entities already operating in the Personal Care Home and Senior Care Home industry in Saskatchewan, Alberta, British Columbia and Ontario. A copy of the Information Memorandum is attached as **Schedule 7.**

36. In response to the distribution of the Information Memorandum three entities signed Confidentiality Agreements and accessed the online data room to gather further information.

37. Of the three entities that completed additional due diligence, two parties completed site tours and sought additional information from the Receiver.

38. The Sales Process originally contemplated that all offers to purchase be submitted by May 3, 2024, however, the parties completing additional due diligence requested additional time to further analyse the information available and submit offers to purchase. The Receiver agreed to extend the offer to purchase date to June 6, 2024.

39. On June 6, 2024 the Saskatchewan Health Authority ("**SHA**") submitted an offer to purchase (the "**SHA Offer**"). The Receiver reviewed the SHA Offer and, in consultation with the primary secured creditor, advised the SHA that it accepted the SHA Offer subject to Court approval and negotiation of a final form of Purchase Agreement. A redacted copy of the SHA Offer is attached as **Schedule 8**.

40. On June 27, 2024 the Receiver and the SHA agreed upon a final form of Purchase Agreement that remains subject to Court approval. Details relating to the SHA Offer and the final form of Purchase Agreement (the "**SHA Purchase Agreement**") are contained within the Confidential Supplement to the Receiver's First Report (the "**Confidential Supplement**"). A redacted copy of the SHA Purchase Agreement is attached as **Schedule 9.**

41. The Receiver commissioned an appraisal of the Care Home from Brunsdon Lawrek & Associates (the "**Brunsdon Appraisal**") which was completed on May 28, 2024. The Brunsdon Appraisal provides for Fair Market Values ("**FMV**") using Cost, Income and Direct Comparison. A redacted copy of the Brunsdon Appraisal is attached as **Schedule 10.** A full version of the Brunsdon Appraisal is attached the Confidential Supplement.

42. The SHA Offer provides for a purchase price that represents approximately 98% of the FMV appraised value and the Receiver is of the opinion that this provides for a reasonable realization value under the circumstances.

43. On June 11, 2024 the Receiver proposed to discuss the SHA Offer and Sales Process with Management on June 14, 2024 and requested a Confidentiality Agreement be executed. The Confidentiality Agreement was sent to counsel for Goshen on June 11, 2024.

44. The Receiver, Management and Goshen's counsel met on June 14, 2024 to discuss the current status of the Sales Process, the SHA Offer and the status of the refinancing. A Confidentiality Agreement had not been signed and returned to the Receiver so specific details relating to the SHA Offer and Sales Process could not be discussed.

45. On June 27, 2024 counsel for Goshen provided the Receiver with a list of concerns and objections to the Receiver's Sales Process and the Receiver's intention to seek Court approval to accept the SHA Purchase Agreement. A copy of Goshen's counsel's correspondence is attached as **Schedule 11**. Counsel for the Receiver provided a response to the June 27, 2024 list of concerns, a copy of which is attached as **Schedule 12.**

46. The Receiver is of the opinion that additional marketing of the Care Home would not likely result in a higher realization value due to the low vacancy level and current financial status (operating deficit). A non-public entity analysing the Care Home would need to account for a period of time where the Care Home would operate at a loss and need to be subsidized while the vacancy issue is addressed. This allocation along with the risk factor of attracting additional residents to increase occupancy would result in a lower valuation from a purchaser who is not a public organization such as SHA.

47. Goshen has been working diligently to refinance the existing debts since January 2023 and as of July 1, 2024 has not been able to supply an unconditional commitment letter. Goshen enlisted the assistance of professionals to assist with the refinancing and has not been able to source a lender.

48. The Ministry has advised the Receiver that, in the event that the Court authorizes the acceptance of the SHA Purchase Agreement, a minimum of 30 days notice to vacate will need to be issued to the Residents of the Care Home. With the License set to expire on August 31, 2024 the Residents would not be permitted to remain at the Care Home after that date. The Receiver intends on updating the families of the Residents of the July 24, 2024 Court application and potential outcome including a need to relocate their family members to alternate care homes prior to August 31, 2024.

Priority and Secured Creditors

49. Canadian Western Bank ("**CWB**") had a balance outstanding of $12,951,346.23 of June 26, 2024 inclusive of accrued interest and costs. CWB has registered security by way of a General Security Agreement ("**GSA**") on May 31, 2017 on the Personal Property Registry ("**PPR**") and mortgage security registered against the Care Home on May 29, 2017. Counsel for the Receiver has completed a security review of the CWB security and opines that CWB holds a valid and enforceable first charge over the assets of Goshen.

50. The SHA has registered a secured interest on the PPR on December 20, 2022 in relation to certain equipment including Hospital Beds and related equipment. The Receiver is not aware of any balances owed to the SHA.

51. The RM of Edenwold No. 158 has provided a property tax statement as at July 2, 2024 showing a balance owing of $8,828.59.

52. Westridge registered a builder's lien in the amount of $416,128.65 on May 14, 2019. ("**Westridge Lien**"). Goshen has advised the Receiver that it disputes the amounts claimed under the Westridge Lien and has continued to defend in the ongoing litigation.

53. A copy of a January 12, 2024 PPR Search is attached as **Schedule 13.** A copy of a May 18, 2023 Land Title Search is attached as **Schedule 14.**

54. The Receiver has borrowed $40,428.26 under Receiver's Borrowing Certificates for the purposes of paying the insurance premium arrears, current insurance premiums and the Brunsdon Appraisal. The Receiver expects to borrow further funds subsequent to filing the First Report for payment of additional insurance premiums.

55. Management has provided supporting documents to reflect current amounts remitted to CRA for payroll source deductions that reconcile with the payroll reports for 2023. CRA has not completed a payroll source deduction account trust exam, however, based upon the information provided to the Receiver there does not appear to be any material amounts owing to CRA. The Receiver is not aware of any significant CRA balances owing as of June 26, 2024.

Interim Statement of Receipts and Disbursements

56. Attached as **Schedule 15** is a copy of the Receiver's Interim Statement of Receipts and Disbursements dated June 26, 2024.

Professional Fees

57. Attached as **Schedule 16** to the First Report is a summary and detailed listing of the Receiver's Fees and Disbursements as at June 28, 2024 totalling $55,194.00 plus tax. The disbursement of $25,621.26 for insurance premiums has been repaid through receiver's borrowing certificates.

58. Fees and Disbursements for counsel to the Receiver, as of June 30, 2024, total $32,404.69. A summary of the statement of account for legal fees of the Receiver is attached as **Schedule 17.**

Receiver's Borrowing Charge

59. The Receivership Order authorizes the Receiver to borrow up to $50,000 under the Receiver's Borrowing Charge. As at July 10, 2024 the Receiver has borrowed $40,428.26 and expects to borrow further funds for payment of the insurance premiums.

60. The Receiver intends on contracting a third party to provide managerial oversite for the operation of the Care Home up to August 31, 2024. The Receiver is of the opinion that additional oversight is required during the period of time the Residents are relocated to alternate facilities.

61. The Receiver requests an increase in the Receiver's Borrowing Charge to $150,000 to cover ongoing administrative costs and the expected third party management costs up to August 31, 2024.

Interim Distribution

62. In the event that the Court authorizes the acceptance of the SHA Offer and the Receiver and SHA close the transaction the Receiver proposes to complete the following interim distributions:

- Payment to CWB in the amount of $12,951,346.23 plus additional accrued interest and fees to pay the CWB indebtedness in full;
- Payment to the RM of Edenwold No. 158 in the amount of $8,828.59 (plus accrued penalties and interest);
- Payment of $416,120.68 into Court in reference to the Westridge Lien;
- Payment to CWB in the amount of up to $50,000 plus accrued interest to repay the Receiver's Borrowings; and
- Payment of the Receiver' and Receiver's Legal Fees accrued to date.

Conclusion

63. Goshen has been attempting to refinance its primary secured financing since early 2023 and as at July 2, 2024 has not been successful in providing a satisfactory unconditional commitment letter.

64. The Receiver completed a public sales process (targeted to the personal care home and senior care home industry) and has obtained an offer to purchase in line with the appraised FMV.

65. The proposed sale transaction to SHA would provide for payment in full of all secured and priority interests with a surplus balance available and retained by Goshen.

66. The Receiver submits this First Report to requesting approval of the following:

a) Receiver's Activities as outlined in the First Report;

b) Acceptance of the SHA Purchase Agreement;

c) Receiver's Fees and Disbursements and Receiver's Legal Fees and Disbursements;

d) An increase to the Receiver's Borrowing Charge to $150,000; and

e) Receiver's proposed Interim Distribution

DATED at the City of Edmonton, in the Province of Alberta, this 10th day of July, 2024.

MNP Ltd.
In its capacity as Receiver of
Goshen Professional Care Inc.
And not in its personal capacity

Per: Eric Sirrs**,** CIRP, Licensed Insolvency Trustee
Senior Vice President

ADDRESS FOR SERVICE AND

CONTACT INFORMATION OF

PARTY FILING THIS DOCUMENT

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Solicitors for the Receiver, MNP Ltd.

File No. CT-2024-007.

COMPETITION TRIBUNAL

IN THE MATTER OF the Competition Act, R.S.C. 1985, c. C-34 (the **"Act**");

AND IN THE MATTER OF an application by JAMP Pharma Corporation for an order pursuant to section 103.1 of the Act granting leave to bring an application under section 75 and 79 of the Act;

AND IN THE MATTER OF an application by Goshen Professional Care Inc., for an order pursuant to section 75 and 79 of the Act;

BETWEEN:

GOSHEN PROFESSIONAL CARE INC.

Applicant

– and –

THE SASKATCHEWAN HEALTH AUTHORITY and THE MINISTRY OF HEALTH

Respondents

AFFIDAVIT OF ADEBUNMI ONASANYA

(Pursuant to s. 103.1 of the *Competition Act*)

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