NO. VLC-S-S205095
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,

R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,

S.B.C. 2002, c.57, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF PORT CAPITAL DEVELOPMENT (EV) INC. and EVERGREEN HOUSE DEVELOPMENT LIMITED PARTNERSHIP

FOURTEENTH REPORT OF THE MONITOR

ERNST & YOUNG INC.

September 29, 2022

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INTRODUCTION AND SUMMARY OF THE WITHIN PROCEEDINGS

Condensed Introduction

1. Port Capital Development (EV) Inc. (the "**General Partner**") and Evergreen House Development Limited Partnership ("**Evergreen LP**"), (each a "**Petitioner**", and collectively, the "**Petitioners**") owned a real estate development project called the "**Terrace House Project**". The General Partner is the Bare Trustee that holds title to the Terrace House Project owned by the Petitioners.

2. The Petitioners initially sought and obtained creditor protection under the CCAA on May 29, 2022 (the "**CCAA Filing Date**") pursuant to an Order (the "**Initial Order**") which also, *inter alia* appointed Ernst & Young Inc. ("**EY**") as monitor of the Petitioners (the "**Monitor**") in these CCAA proceedings (the "**CCAA Proceedings**").

3. The Stay of Proceedings has been extended from time to time since the Initial Order and is currently set to expire on September 30, 2022.

4. A more complete introduction and timeline of events is set out at paragraphs 1 – 47 of the Thirteenth Report of the Monitor dated July 11, 2022 (the "**Thirteenth Report**"). All capitalized terms used herein that are undefined have the meanings ascribed thereto in the Thirteenth Report.

The Solterra Transaction

5. At a hearing before this Honourable Court held on July 22, 2022 an unsigned purchase and sale agreement for the acquisition of the Terrace House project for cash consideration of $18.5 million (the "**Solterra PSA**") and a motion seeking approval of the Solterra PSA (the "**Solterra Transaction**") was presented by Aviva for approval.

6. The Solterra Transaction contemplated a share purchase to acquire the shares of the General Partner (i.e., the Bare Trustee) free and clear of encumbrances and liabilities by way of a

Reverse Vesting Order ("**RVO**") made in substantially the same form of the Original Solterra PSA previously approved by this Honourable Court.

7. This Honourable Court granted an approval and vesting order (the "**Solterra Approval and Vesting order**") approving the Solterra Transaction by way of an RVO. Pursuant to the Solterra Approval and Vesting Order, the Monitor was authorized and directed to take such additional steps and to execute and deliver such additional documents as may be necessary or desirable for the completion of the Solterra Transaction. On July 25, 2022, the Monitor, on behalf of the Petitioners, countersigned the Solterra PSA.

8. On September 16, 2022, this Honourable Court granted an amended and restated approval and vesting order to assign the Solterra PSA from Solterra to a related party of Solterra incorporated for the purposes of closing the Solterra Transaction.

129's Application for Leave to Appeal the Solterra Transaction

9. On August 18, 2022, 129 filed a motion seeking leave to appeal the Solterra Transaction (the "**Leave Application**"), being twenty-seven (27) days after this Honourable Court granted the Solterra Approval and Vesting Order.

10. Pursuant to section 14(2) of the CCAA, an appeal of an order shall be made within twenty-one (21) days from the date that the order was granted. On August 24, 2022, 129 filed a motion seeking an order extending the time to file and serve the Leave Application from August 12, 2022 to August 18, 2022 (the "**Leave Extension Application**").

11. On August 29, 2022, the Leave Extension Application was dismissed.

12. On September 13, 2022, 129 filed a second notice of appeal, this time from the dismissal of the Leave Extension Application. On September 15, 2022, 129 filed a notice of urgent application for a hearing on September 16, 2022, seeking, among other things, a stay of the closing of the Solterra Transaction (collectively, the "**Leave and Stay Applications**").

13. On September 16, 2022, the Court of Appeal for British Columbia dismissed the Leave and Stay Applications.

Estimated Current Debt Stack

14. The Monitor estimates the current secured debt stack (collectively, the "**Secured Creditors**") against the Terrace House Project, ranking in order of priority, as:

Secured Creditor	**Amount**	**Cumulative**
Domain Facility Corp. (as at September 21, 2022)	$17,490,466	$17,490,466
1296371 B.C. Ltd. (before interest that has accrued)	$8,399,060	$25,889,526
Aviva – Deposit Insurance Protection Policy **(See Note #1)**	$14,700,000	$40,589,526
1260780 B.C. Ltd. (before interest that has accrued)	$2,150,000	$42,739,526
Note #1: Aviva has insured $14.7 million of Pre-Sale deposits that were released into the Terrace House Project. Aviva's claim is contingent on those Pre-Sale buyers filing claims to recover their deposits should the Petitioners fail to complete the Terrace House Project and deliver those units to the Pre-Sale Purchasers. Aviva also represents approximately 35% of the 129 Secured Charge.		

Post-Filing Payables

15. As stated in the Thirteenth Report, the Petitioners have not been making payments to their vendors for post-filing obligations (the "**Post-Filing Suppliers**") and the Monitor estimates that approximately $598,165 is owing to their Post-Filing Suppliers as at September 23, 2022. The Monitor notes that there are further amounts owing to the Monitor, the Monitor's Counsel and the Petitioners' Counsel that are outstanding.

Prior Reports and Purpose

16. The Monitor has previously filed fourteen (14) reports in these CCAA Proceedings: the "**Proposed Monitor's Report**", the "**First Report**", the "**Second Report**", the "**Third Report**", the "**Fourth Report**", the "**Fifth Report**", the "**Sixth Report**", the "**Seventh Confidential Report**", the "**Eighth Report**", the "**Ninth Report**", the "**Tenth Report**", the "**Eleventh Report**", the "**Twelfth Report**" and the "**Thirteenth Report**". These reports, with the exception of the Seventh Confidential Report, are posted on the Monitor's website at www.ey.com/ca/terracehouse.

17. The purpose of this "**Fourteenth Report**" is to provide information to this Honourable Court with respect to the following:

    a) the Solterra Transaction and the proceeds therefrom;

    b) the proposed distribution to the Secured Creditors; and

    c) the bankruptcy of ResidualCo (as defined herein).

TERMS OF REFERENCE

18. In preparing this Fourteenth Report and making the comments herein, the Monitor has been provided with and has herein relied upon, unaudited financial information, books, records and financial information prepared by the Petitioners, discussions with management of the Petitioners ("**Management**"), and information from other third party sources (collectively, the "**Information**").

    a) the Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of such information in a manner that would wholly or partially comply with Generally

Accepted Assurance Standards ("**GAAS**") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information; and

b) some of the information referred to in this Fourteenth Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the *Chartered Professional Accountants Canada Handbook*, has not been performed.

19. Future oriented financial information referred to in this Fourteenth Report was prepared based on Management's and the Monitor's estimates and assumptions. Readers are cautioned that since projections are based upon assumptions about future events and conditions that are not readily and currently ascertainable, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be material.

20. Unless otherwise indicated, the Monitor's understanding of factual matters expressed in this Fourteenth Report concerning the Petitioners and their business is based on the Information, and not independent factual determinations made by the Monitor.

21. All capitalized terms used herein that are undefined have the meanings ascribed thereto in the Proposed Monitor's Report, the First Report, the Second Report, the Third Report, the Fourth Report, the Fifth Report, the Sixth Report, the Seventh Confidential Report, the Eighth Report, the Ninth Report, the Tenth Report, the Eleventh Report, the Twelfth Report, the Thirteenth Report and the Further Amended and Restated Initial Order.

22. Unless otherwise stated all monetary amounts contained herein are expressed in Canadian Dollars.

THE SOLTERRA TRANSACTION

23. On September 21, 2022, after 129's Leave Extension Application and Leave and Stay Applications were dismissed, Solterra paid the balance of the Purchase Price to the Monitor's Counsel, less customary adjustments. A copy of the Statement of Adjustment is attached hereto as "**Appendix "A"**. The Monitor's Counsel current holds total proceeds of $18,473,178 from the Solterra Transaction in trust pending further order from this Honourable Court.

24. On September 21, 2022 and after confirmation of delivery of the balance of the Purchase Price to the Monitor's Counsel, the Monitor issued its certificate (the "**Monitor's Certificate**"), a copy of which is attached hereto as **Appendix "B"**, certifying:

    a) the Monitor has incorporated ResidualCo in accordance with the Solterra Approval and Vesting Order, hereafter to be referred to as 1379305 B.C. Ltd.; and

    b) the Monitor has received the Purchase Price.

25. Pursuant to the Solterra Approval and Vesting Order, the Solterra Transaction has closed and the ownership of the Terrace House Project has transferred from the Petitioners to Solterra.

26. Pursuant to the Solterra Approval and Vesting Order, the Monitor was authorized and directed to bankrupt ResidualCo immediately after the issuance of the Monitor's Certificate. On September 27, 2022, ResidualCo made an assignment in bankruptcy and Ernst & Young Inc. was appointed as Trustee. A copy of the Certificate of Appointment is attached hereto as **Appendix "C"**.

PROPOSED DISTRIBUTION TO SECURED CREDITORS

27. The Monitor's Counsel is holding in trust $18,473,178 pending further order from this Honourable Court.

28. The Monitor anticipates that one of the Secured Creditors will file a motion before this Honourable Court in the coming days seeking an order directing the Monitor's Counsel to distribute the proceeds from the Solterra Transaction to the Secured Creditors, in order of their respective priority to such funds.

29. The Monitor has been advised of two claims where the claimant may assert claims based on lien or trust entitlements. These claims include:

    a) a possessory lien claim of $39,293 by Glastech Glazing Contractors Ltd (the "**Glastech Claim**"); and

    b) a claim against the director of the Petitioners for unpaid wages of $39,082 brought forward by the Employment Standards Branch. The Employment Standards Branch is seeking $39,082 to be held in trust pending the completion of their investigation (the "**Director's Claim**"). A copy of the letter from the Employment Standards Branch with respect to the Director's Claim is attached hereto as **Appendix "D".**

30. The Monitor contacted legal counsel for the Secured Creditors and informed them of the existence of the Glastech Claim and the Director's Claim. The Monitor has not performed a legal analysis of either the Glastech Claim or the Director's Claim.

EXPIRY OF THE STAY OF PROCEEDINGS

31. The Stay of Proceedings is currently set to expire on September 30, 2022. The Monitor is not aware of any parties who have or intend to file an application seeking an extension of the Stay

of Proceedings. Without such further extension, the Stay of Proceedings will expire on September 30, 2022.

32. The only assets of the Petitioners are the funds held in trust related to the Solterra Transaction, the distribution of which is anticipated to be dealt with through an application to be filed by a Secured Creditor. As the ResidualCo has filed an assignment in bankruptcy, the adjudication of the claims of the Petitioners will effectively be dealt with through these bankruptcy proceedings.

All of which is respectfully submitted this 29th day of September, 2022.

ERNST & YOUNG INC.
in its capacity as Monitor
of Port Capital Development (EV) Inc. and
Evergreen House Development Limited Partnership
and not in its personal or corporate capacity

Per:

Michael Bell, CPA, CA, CIRP LIT
Senior Vice President

Appendix A

VENDOR'S STATEMENT OF ADJUSTMENTS

VENDOR:	PORT CAPITAL DEVELOPMENT (EV) INC. and EVERGREEN HOUSE DEVELOPMENT LIMITED PARTNERSHIP
PURCHASER:	SOLTERRA DEVELOPMENT (TERRACE HOUSE) CORP. SOLTERRA (TERRACE HOUSE) LIMITED PARTNERSHIP
PROPERTY:	1250 West Hastings Street, Vancouver, British Columbia PID: 006-721-397, Lot 18, except that part of the Canadian Pacific Railway Right-of-Way as described in Absolute Fee Parcels Book, Volume 9, Folio 317, No. 1154C, and except the South 7 feet now Road, Block 29 District Lot 185 Plan 92
CLOSING DATE:	September 20, 2022
ADJUSTMENT DATE:	September 20, 2022

		DEBIT	**CREDIT**
Sale Price for the Purchased Assets allocated as follows:			
Shares:	$1.00		
Lands and Buildings:	$18,499,998.00		
Purchased Assets remaining	$1.00		$18,500,000.00
Goods and Services Tax Purchaser is registered under Part IX of the *Excise Tax Act* (Canada) and will self-assess for GST			
Deposit			
$1,000,000.00 paid to Blake, Cassels & Graydon LLP to be applied to Net Sale Proceeds		$1,000,000.00	
Property Taxes – See Schedule A			
Paid 2022 taxes of $134,018.80. Purchaser's share for 103 days ($134,018.80 x 103/365)			$37,819.00
Outstanding Property Taxes and incurred Penalties		$64,494.99	
Utilities			
Unpaid utility charges for June 1, 2022 to September 19, 2022 estimated based on previous quarter billing of $157.62 for 120 days = $1.31/day. Vendor's share for 111 days ($1.31 x 111 days)		$145.41	
Real Estate Commission – No Real Estate Commissions			
Net Sale Proceeds – see note 1 Payable to **BLAKE, CASSELS & GRAYDON LLP, IN TRUST** by certified cheque, bank draft or wire transfer		$17,473,178.60	
TOTAL		$18,537,819.00	$18,537,819.00

NOTES:

1. If paying the Net Sale Proceeds by wire transfer, instructions are:

Beneficiary Branch of Account: [redacted] - Account with Institution (Provide full address of the branch if Swift BIC CIBCCATT is not used)	**International Routing Code (IRC):** [redacted] **SWIFT Code:** [redacted] **Beneficiary Bank:** [redacted] **Bank Address:** [redacted]
Beneficiary: [redacted] Beneficiary Customer	**Account Number:** [redacted] **Beneficiary Name:** Blake, Cassels & Graydon LLP in Trust **Beneficiary Address:** [redacted]
Reference:	[redacted]

2. Capitalized terms used in these adjustments which are not otherwise defined have the meanings given to them in the Purchase and Sale Agreement (Terrace House, Vancouver BC) dated for reference July 22, 2022 as amended from time to time.

3. This Vendor's Statement of Adjustments was prepared based on information available to date from appropriate sources. No representation is made as to the accuracy of these figures.

4. This Vendor's Statement of Adjustments may be executed by electronic signatures and delivered by electronic means. Such electronic copy will be deemed an original and may be used as evidence of execution.

E. & O. E.

The Vendor approves and consents to this Vendor's Statement of Adjustments and irrevocably authorizes and directs Fasken Martineau DuMoulin LLP to disburse funds in accordance with it.

[*Signature page follows*]

[*Signature page to Vendor's Statement of Adjustments*]

RATIFIED AND ACCEPTED as of September 20, 2022.

ERNST & YOUNG INC. in its capacity as the Monitor of **PORT CAPITAL DEVELOPMENT (EV) INC.**, and not in its personal capacity

By: ______________________________

Name: Mike Bell
Title: Senior Vice President, Ernst & Young Inc.

ERNST & YOUNG INC. in its capacity as the Monitor of **EVERGREEN HOUSE DEVELOPMENT LIMITED PARTNERSHIP**, by its general partner, **PORT CAPITAL DEVELOPMENT (EV) INC.**, and not in its personal capacity

By: ______________________________

Name: Mike Bell
Title: Senior Vice President, Ernst & Young Inc.

ACKNOWLEDGED BY PURCHASER as of September 20, 2022.

SOLTERRA (TERRACE HOUSE) LIMITED PARTNERSHIP by its general partner, **SOLTERRA DEVELOPMENT (TERRACE HOUSE) CORP.**

Per: ______________________________
Authorized Signatory

Appendix B

No. S-205095
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

– AND –

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, C. 57, AS AMENDED

– AND –

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF PORT CAPITAL DEVELOPMENT (EV) INC. and EVERGREEN HOUSE DEVELOPMENT LIMITED PARTNERSHIP

MONITOR'S CERTIFICATE

A. By order made May 29, 2020, as amended and restated on June 8, 2020 and February 14, 2022, this Court appointed Ernst & Young Inc. as monitor (the "**Monitor**") of each of the Petitioners, pursuant to the *Companies' Creditors Arrangement Act,* RSC 1985, c. C-46 (as amended, the "**CCAA**").

B. Pursuant to an order of the Court dated July 22, 2022, as amended and restated by Order of the Court dated September 16, 2022 (the "**Approval and Vesting Order**"), the Court approved the sale of the Purchased Assets to Solterra, as assigned to Solterra Development (Terrace House) Corp. (the "Purchaser"), providing for the vesting in the Purchaser of all of the Petitioners' right, title and interest in and to the Purchased Assets (as defined in the Sale Agreement), which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Monitor to the Purchaser of a certificate confirming: (i) the payment by the Purchaser of the Closing Payment (as defined in the Purchase Agreement).

C. Unless otherwise indicated herein, the capitalized terms have the meanings set out in the Approval the Vesting Order.

THE MONITOR HEREBY CERTIFIES the following:

1. The Monitor has incorporated ResidualCo in accordance with the Approval and Vesting Order. ResidualCo shall hereafter be referred to as 1379305 B.C. Ltd.
2. The Monitor has received the Purchase Price.
3. This Certificate was delivered by the Monitor at 8:40 a.m. on September 21, 2022.

ERNST & YOUNG INC., in its capacity as Monitor of the Petitioners, and not in its personal capacity.

Per:

Name: Michael Bell

Senior Vice President

Appendix C

District of: British Columbia
Division No.: 03 - Vancouver
Court No.: 11-2869762
Estate No.: 11-2869762

In the Matter of the Bankruptcy of:

1379305 B.C. Ltd.

Debtor

ERNST & YOUNG INC.

Licensed Insolvency Trustee

Ordinary Administration

Date and time of bankruptcy:	September 28, 2022, 14:48	Security:	$0.00
Date of trustee appointment:	September 28, 2022		
Meeting of creditors:	October 17, 2022, 14:00 Meeting to be conducted videoconference Meeting ID: 327 211 558 83 passcode: QcHDR7, British Columbia Canada,		
Chair:	Official Receiver		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforenamed debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforenamed trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: September 29, 2022, 12:24

E-File/Dépôt Electronique

Official Receiver

Appendix D

BRITISH
COLUMBIA

September 16, 2022

ER #858912
BY EMAIL

Ernst & Young Inc.
700 W Georgia St, Vancouver BC V7Y 1C7
c/o Michael Bell, Ernst & Young Inc., 604-899-3566, mike.bell@ca.ey.com
c/o Peter Bychawski, Blake, Cassels & Graydon LLP, 604-631-4218,peter.bychawski@blakes.com
and/or
Blake, Cassels & Graydon LLP,
c/o Peter Bychawski, Blake, Cassels & Graydon LLP, 604-631-4218,peter.bychawski@blakes.com
PO Box 49314, Suite 2600 Bentall Centre III, 595 Burrard St, Vancouver BC V7X 1L3

Re: Director of Employment Standards – and - Macario Teodoro Reyes a.k.a Tobi Reyes, a.k.a. Macario Tobi Reyes, Portliving Development Corp.
and
Re: Director of Employment Standards - and - Port Capital Development (EV) Inc. and/or Evergreen House Development Limited Partnership and/or 1296371 B.C. Ltd. and/or 1260780 B.C. Ltd.

I understand that you are the Monitor and Counsel for Monitor with respect to the sale and distribution of proceeds from the sale of the property located at 1250 W Hastings St Vancouver BC V6E 2M4 (the" Terrace House Project") We wish to advise:

1. Certain employees of some of the above-captioned companies have filed complaints with the Employment Standards Branch (ESB) alleging that wages have not been paid.

2. Macario Reyes / Portliving had committed to resolving the outstanding debt owing to the employees and/or Director of Employment Standards on a payment-plan basis, which provides for the final installment payment to be made on November 7, 2022

3. A Demand under section 89 of the Act has been issued and served to some of the above-captioned entities and may be subject to further investigation under the Act.

Your attention is called to Section 87 of the *Employment Standards Act*, which reads as follows:

Lien for unpaid wages

87 (1) Despite any other Act, unpaid wages constitute a lien, charge and secured debt in favour of the director, dating from the time the wages were earned, against all the real and personal property of the employer or other person named in a determination, a settlement agreement or an order, including money due or accruing due to the employer or other person from any source.

(1.1) If a talent agency named in a determination, a settlement agreement or an order has

(a) received wages from an employer on behalf of an employee, and

(b) failed to pay those wages, less any fees allowed under the regulations, to the employee within the time required under the regulations,

the wages, less any fees allowed under the regulations, constitute a lien, charge and secured debt in favour of the director, dating from the time the wages were received by the agency, against all the real and personal property of the agency, including money due or accruing due to the agency from any source.

(2) Unpaid wages set out in a decision or order filed under section 30 of the Industrial Relations Act, R.S.B.C. 1979, c. 212, or under section 102 or 135 of the Labour Relations Code constitute a lien, charge and secured debt in favour of the persons named in the decision or order against all the real and personal property of the employer or other person named in the decision or order.

(3) Despite any other Act but subject to subsection (5), the amount of a lien, charge and secured debt referred to in subsections (1), (1.1) and (2) is payable and enforceable in priority over all liens, judgments, charges and security interests or any other claims or rights, including the following:

(a) any claim or right of the government including, but not limited to, the claims and rights of the Workers' Compensation Board;

(b) any claim or right arising through contract, account receivable, insurance claim or sale of goods;

(c) any security interest within the meaning of the Personal Property Security Act.

(4) Subsection (3) (c) applies whether the lien, judgment, charge, security interest, claim or right was perfected within the meaning of the Personal Property Security Act, or was created or made, before or after

(a) in the case of wages referred to in subsection (1) or (2), the date the wages were earned or the date a payment for the benefit of the employee became due, and

(b) in the case of wages referred to in subsection (1.1), the date the wages were received by the talent agency.

(5) The lien, charge and secured debt referred to in subsections (1), (1.1) and (2) has priority over a mortgage of, or debenture charging, land, that was registered in a land title office before registration against that land of a certificate of judgment obtained on the filing, under section 91, of a determination, a settlement agreement or an order of the tribunal, but only with respect to money advanced under the mortgage or debenture after the certificate of judgment was registered.

In view of the above, we are requesting that you hold all monies owing, up to **$39,082.52**, to 1296371 B.C. Ltd. and all monies owing, up to **$39,082.52**, to Port Capital Development (EV) Inc, if applicable, and all monies owing, up to **$39,082.52**, to Evergreen House Development Limited Partnership, if applicable, and all monies owing, up to **$39,082.52**, to 1260780 B.C. Ltd. in trust pending the completion of our investigation, or our advice that the matters had been resolved.

Thank you for your anticipated co-operation. Should you require any further information, please contact me directly at 604-398-6107.

Sincerely,

Emma R

Emma Riminchan
Delegate of the Director of Employment Standards