



Court File No. CV-23-00707839-00CL

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

THE HONOURABLE)
JUSTICE OSBORNE) THURSDAY, THE 7TH
DAY OF MARCH, 2024

B E T W E E N:

KEB HANA BANK as trustee of IGIS GLOBAL PRIVATE PLACEMENT REAL ESTATE FUND NO. 301 and as trustee of IGIS GLOBAL PRIVATE PLACEMENT REAL ESTATE FUND NO. 434

Applicant

- and -

MIZRAHI COMMERCIAL (THE ONE) LP, MIZRAHI DEVELOPMENT GROUP (THE ONE) INC., and MIZRAHI COMMERCIAL (THE ONE) GP INC.

Respondents

IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 243 OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED, AND SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

LIEN REGULARIZATION ORDER

THIS MOTION, made by Alvarez & Marsal Canada Inc., in its capacity as Court-appointed receiver and manager (the “**Receiver**”), without security, of all of the assets, undertakings and properties of Mizrahi Commercial (The One) LP, Mizrahi Development Group (The One) Inc., and Mizrahi Commercial (The One) GP Inc. (collectively, the “**Debtors**”), was heard this day at 330 University Avenue, Toronto.

ON READING the Notice of Motion of the Receiver dated February 26, 2024, and the First Report of the Receiver dated February 26, 2024, and on hearing the submissions of counsel

for the Receiver, counsel for the Applicant and KEB Hana Bank as trustee of IGIS Global Private Placement Real Estate Fund No. 530 (the “**RFCA Lender**”), and counsel for the other parties appearing as noted on the Counsel Slip, the Service List and those other persons specified in the affidavits of service of Jennifer Linde dated February 26 and 28, 2024, having been served,

SERVICE

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

DEFINED TERMS

2. **THIS COURT ORDERS** that, for the purposes of this Order, the following definitions shall apply:
 - (a) “**Business Day**” means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
 - (b) “**Court**” means the Ontario Superior Court of Justice (Commercial List);
 - (c) “**Filing Date**” means October 18, 2023;
 - (d) “**Holdback**” means both Statutory Holdback and any Notice Holdback;
 - (e) “**Lands**” means the lands upon which the Project is being constructed, as legally described on Schedule A hereto;

- (f) “**Land Registry Office**” means the Land Titles Division of the Land Registry Office of Toronto (No. 80);
- (g) “**Lien Claim**” means the right of any Person to assert or claim a lien under the Provincial Lien Legislation in respect of the supply of labour, materials and/or services to the Project;
- (h) “**Lien Claimant**” means any Person having a Lien Claim under the Provincial Lien Legislation;
- (i) “**Lien Security**” means any bond, cash or other security posted in respect of a Vacated Lien;
- (j) “**Notice Holdback**” means any amounts in addition to the Statutory Holdback which are required to be, or have in fact been, withheld from payment as a result of notice by any Person that they may be asserting or claiming a lien pursuant to the Provincial Lien Legislation;
- (k) “**Owner**” means Mizrahi Development Group (The One) Inc.;
- (l) “**Project**” means the development of an 85-storey condominium, hotel and retail tower located on the Lands at the southwest corner of Yonge Street and Bloor Street West in Toronto, Ontario;
- (m) “**Provincial Lien Legislation**” means the *Construction Act*, R.S.O. 1990, c. C.30, as amended;

- (n) “**Receivership Order**” means the Order (Appointing Receiver) of the Court issued in these proceedings on the Filing Date, as the same may be amended or amended and restated from time to time;
- (o) “**Statutory Holdback**” means 10% of the value of services or materials supplied to the Project under any contract or subcontract which is required to be withheld from payment pursuant to the Provincial Lien Legislation; and
- (p) “**Vacated Lien**” means a lien that has been vacated from title to the Lands by the posting of security either privately or pursuant to the Provincial Lien Legislation.
3. **THIS COURT ORDERS** that, unless otherwise indicated or defined herein, capitalized terms used herein shall have the meaning given to them in the Receivership Order.

AMENDMENT TO THE RECEIVERSHIP ORDER

4. **THIS COURT ORDERS** that paragraph 15 of the Receivership Order is hereby deleted from the Receivership Order, and replaced, effective as of the date of this Order, such that paragraph 15 of the Receivership Order shall henceforth read as follows:

15. **THIS COURT ORDERS** that all rights and remedies against the Debtors, the Receiver, or affecting the Property, or against the Developer for matters arising after the date of this Order, including, without limitation, licenses and permits required for the Project regardless of who is the legal holder of any such licenses and permits, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any “eligible financial contract” as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled

to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, or (iii) prevent the filing of any registration to preserve or perfect a security interest. For the avoidance of doubt, the registration of a construction lien shall not be permitted pursuant to the foregoing (iii).

STAY OF LIEN CLAIMS

5. **THIS COURT ORDERS** that, except as may be specifically contemplated by this Order, no Person shall be permitted to serve or register Lien Claims, or to otherwise preserve or perfect a lien under the Provincial Lien Legislation with respect to the Project, and that any Lien Claim in respect of the Project and any related action or proceeding be and is hereby stayed, and any Person seeking to serve or enforce such a claim shall be required to follow the procedures, and to seek the rights and remedies, set out in this Order.

LIENS ON THE PROJECT

6. **THIS COURT ORDERS** that any Lien Claim preserved by any Person prior to the date hereof in respect of the Project (a “**Preserved Lien Claim**” and the holder thereof a “**Preserved Lien Claimant**”), and which is not a Vacated Lien as of the date of this Order, be and is hereby vacated on terms that any Preserved Lien Claimant having such a Preserved Lien Claim shall be deemed to have provided the Lien Notice referred to in paragraph 11 herein on the date of preservation of such Preserved Lien Claim, and shall be entitled to the Lien Charge referred to in paragraph 12 herein.
7. **THIS COURT ORDERS** that, upon the registration in the Land Registry Office of a certified copy of this Order in the manner prescribed by the Land Registry Office, the land registrar is hereby directed to specifically vacate any Preserved Lien Claim (and any related

Certificate of Action) registered prior to the date hereof, as provided for in paragraph 6 herein.

8. **THIS COURT ORDERS** that any Person having a Vacated Lien as of the date of this Order shall be deemed to have provided the Lien Notice referred to in paragraph 11 herein on the date of registration of such Lien Claim, and shall also be entitled to the Lien Charge referred to in paragraph 12 herein, provided that all Lien Claimants shall have the right to share in any Lien Security posted for any Vacated Lien in accordance with the Provincial Lien Legislation.
9. **THIS COURT ORDERS** that any requirements for any Preserved Lien Claims to be perfected or set down for trial pursuant to the Provincial Lien Legislation are hereby deemed to have been complied with.
10. **THIS COURT ORDERS** that any request for information to the Debtors or the Receiver pursuant to the Provincial Lien Legislation, including any outstanding request as of the date hereof (an “**Information Request**”), is hereby stayed pursuant to the terms of this Order, provided that the Receiver may provide any information in respect of an Information Request, or other request for information, as the Receiver deems appropriate.

TREATMENT OF LIEN CLAIMS

11. **THIS COURT ORDERS** that, unless deemed to have delivered a Lien Notice in accordance with this Order, any Person who wishes to assert a Lien Claim in respect of the Project (an “**Asserting Lien Claimant**”), whether in respect of materials and/or services supplied before, on or after the Filing Date, shall deliver by email a notice in the form

attached as Schedule B hereto (the “**Lien Notice**”) to the Receiver’s attention in accordance with paragraph 26 hereof within the time frame prescribed by the Provincial Lien Legislation to preserve their Lien Claim for the Project. By delivery of the Lien Notice in accordance with this Order, the Asserting Lien Claimant shall be deemed to have preserved and perfected its Lien Claim. For the purposes of this Order, any Preserved Lien Claimant shall be deemed to be an Asserting Lien Claimant that has delivered a Lien Notice in accordance with this paragraph.

12. **THIS COURT ORDERS** that an Asserting Lien Claimant, upon delivering or being deemed to have delivered a Lien Notice in accordance with this Order, be and is hereby granted a charge (the “**Lien Charge**”) against the Project equivalent to, and only to the extent of, any security granted in respect of a Lien Claim under the Provincial Lien Legislation, but in all cases subject to the quantification and verification of all such Lien Charges in accordance with the procedures to be established pursuant to paragraph 23 hereof. Without limiting the generality of and subject to the foregoing, a Lien Charge shall attach to the following: (i) any property of the Debtors (including any property of the Owner) that, pursuant to the Provincial Lien Legislation, would be subject to a lien, charge or encumbrance securing the underlying Lien Claim secured by such Lien Charge; (ii) any Holdback against which the Asserting Lien Claimant’s Lien Claim described in the Lien Notice would otherwise have a lien, charge or encumbrance pursuant to, and solely to the extent of, the Provincial Lien Legislation; and (iii) any rights (if any) under any applicable Lien Security pursuant to, and solely to the extent of, the Provincial Lien Legislation. For greater certainty, a Lien Charge shall not attach to any property of any Debtor or other Person, or attach to any rights in any Lien Security, unless such property or Lien Security

would otherwise have been charged with or subject to the lien, charge or encumbrance underlying such Lien Claim pursuant to the Provincial Lien Legislation.

13. **THIS COURT ORDERS** that a Lien Charge shall (i) with respect to other Lien Charges arising pursuant to paragraph 12 of this Order in respect of the Project, have a priority equal to the priority granted under the Provincial Lien Legislation, (ii) rank subordinate to the Receiver's Charge and the Receiver's Borrowings Charge, and (iii) have such priority with respect to other creditors of the Debtors as is accorded to Lien Claims under the Provincial Lien Legislation and the federal laws of Canada applicable in Ontario.

14. **THIS COURT ORDERS** that Lien Charges created by this Order shall not be rendered invalid or unenforceable, and the rights and remedies of any Asserting Lien Claimants entitled to the benefit of a Lien Charge shall not otherwise be limited or impaired in any way by (i) the pendency of these proceedings; (ii) any application(s) for bankruptcy order(s) issued in respect of any of the Debtors pursuant to the *Bankruptcy and Insolvency Act* (Canada) ("**BIA**"), or any bankruptcy order made pursuant to any such applications; (iii) the filing of any assignments for the general benefit of creditors made by any of the Debtors pursuant to the BIA; (iv) the provisions of any federal or provincial statutes; or (v) any negative covenants, prohibitions or similar provisions with respect to borrowings, incurring debt or the creation of encumbrances, contained in any existing loan document, lease, sublease, offer to lease or other agreement (each, an "**Agreement**") which binds the Receiver or any Debtor, and notwithstanding any provision to the contrary in any Agreement:

- (i) the creation of the Lien Charge shall neither create nor be deemed to constitute a breach by the Receiver or any Debtor of any Agreement to which it is a party;
- (ii) the granting of the Lien Charge, does not and will not constitute a preference, fraudulent conveyance, transfer at undervalue, oppressive conduct, or other challengeable or voidable transaction under any applicable law; and
- (iii) the Lien Charge shall be enforceable in any bankruptcy proceedings of any Debtor with the same priority as set out in paragraph 13 herein as against the property secured by the Lien Charge, including any Holdback.

TREATMENT OF HOLDBACK FUNDS

15. **THIS COURT ORDERS** that any Person who is in possession of Holdback funds or who is required to retain Holdback funds pursuant to the Provincial Lien Legislation, be and is hereby restrained from paying, setting-off, releasing or encroaching upon such Holdback funds until the day after the last day upon which a Lien Claim can be registered/delivered for the relevant contract pursuant to the Provincial Lien Legislation, at which time (or at such other time as may be agreed to by the Receiver), such Person shall (subject only to any present or future right of set-off claimed against the Holdback funds) pay the Holdback funds to the Receiver, to be held in a segregated account to be maintained by the Receiver, irrespective of whether any Lien Claims or Lien Notices have been made, delivered, preserved or perfected or written notice of any Lien Claim or Lien Notice has been received; provided, however, that any exercise of such set-off or claim to exercise future

set-off shall be subject to the Provincial Lien Legislation and to either (i) the prior written consent of the Receiver, who shall consult with all Persons who delivered Lien Notices for the Project, or (ii) further order of the Court, on notice to the Receiver, the Applicant, the RFCA Lender, and all Persons who delivered Lien Notices on the Project. Any of the foregoing parties shall be entitled to challenge such attempted set-off by motion to the Court (whether or not the Receiver consents to such set-off). Upon any challenge to such attempted set-off, the Holdback funds shall not be released or distributed until a final determination of the claims to such set-off or further order of this Court, after which the Holdback shall be paid to the Receiver pursuant to this paragraph less any set-off determined to be appropriate pursuant to the processes set out in this paragraph.

16. **THIS COURT ORDERS** that, upon payment of the Holdback funds to the Receiver pursuant to paragraph 15, the Person who was in possession of such Holdback funds shall be deemed to have been in the same position as if (i) no written notices of lien had been received, no Lien Claims had been made, asserted, delivered, preserved, or perfected, and (ii) no Lien Notice had been received, and such Person shall have no further liability for such Holdback funds to any Person. For greater certainty, provided that Holdback funds have been paid to the Receiver, net of any set-off amounts consented to or determined to be appropriate in accordance with the processes set out in paragraph 15, any Person who was in possession of Holdback funds or who was required to retain Holdback funds pursuant to the Provincial Lien Legislation, and who receives a written notice of lien, Lien Notice or other notice of a Lien Claim after that Person has released such Holdback funds to the Receiver, shall not be required to retain Notice Holdback with regard to that written notice of lien, Lien Notice or other notice of a Lien Claim.

17. **THIS COURT ORDERS** that the Receiver shall have no liability whatsoever, whether pursuant to the Provincial Lien Legislation, any other law, equity, or otherwise, save and except for any gross negligence or wilful misconduct on its part, to any Person (including any subcontractor of any level to the Owner, any other supplier of any level to the Owner, or creditor of the Debtors) in connection with amounts paid to the Receiver on or after the Filing Date pursuant to the terms of this Order in respect of the Project.
18. **THIS COURT ORDERS** that the Receiver shall serve a copy of this Order on any Person known to the Receiver who is or may be in possession of a Holdback fund.

GENERAL PROCEDURAL MATTERS

19. **THIS COURT ORDERS** that, without limiting the generality of paragraph 10 of the Receivership Order, all Persons, including, without limitation, Mizrahi Inc., shall be required to cooperate with the Receiver in carrying out the terms of this Order, and shall be required to share information with the Receiver in connection with any Lien Claim.
20. **THIS COURT ORDERS** that, for greater certainty, nothing in this Order or the Receivership Order shall affect the rights of any Person under the Provincial Lien Legislation with respect to any non-lien claims for damages or delay, provided that any such claims against the Debtors shall require the consent of the Receiver or leave of this Court to be commenced or continued.
21. **THIS COURT ORDERS** that, with respect to a Vacated Lien, nothing in this Order affects any rights under or recourse of any Person under the Provincial Lien Legislation to

the Lien Security posted with respect to the Vacated Lien, subject in all respects to the stay of proceedings set out in the Receivership Order.

22. **THIS COURT ORDERS** that the Receiver is hereby authorized to demand particulars from a Lien Claimant in connection with any Lien Claim and that a Lien Claimant shall provide written particulars with respect to such Lien Claim within ten (10) days of delivery of a demand for particulars by the Receiver, or such further period of time as the Receiver may agree to.
23. **THIS COURT ORDERS** that the Receiver shall, at a time deemed by the Receiver to be appropriate, bring a motion on notice to the Service List, and to all subcontractors and suppliers to the Project who are known to the Receiver but not on the Service List, seeking the approval of a process for reviewing, determining or challenging (i) the validity or timeliness of any Lien Notice, (ii) the validity or quantum of the amounts set out in any Lien Notice, (iii) the entitlement of any Asserting Lien Claimant to a Lien Charge under this Order, and (iv) the attachment, quantum or priority of any Lien Charge under this Order. For the avoidance of doubt, nothing in this paragraph shall be construed so as to restrict the ability of the Receiver or any other Person to seek a determination by this Court of any of the foregoing with respect to any Lien Claim at any time upon notice to the relevant Asserting Lien Claimant.
24. **THIS COURT ORDERS** that the Receiver may, if necessary and at a time deemed by the Receiver to be appropriate, bring a motion on notice to the Service List seeking the approval of a dispute resolution process among the Receiver and any payer in connection with the Project.

NOTICES AND COMMUNICATIONS

25. **THIS COURT ORDERS** that, except as set out in this Order, any notice or other communication to be given under this Order by the Receiver to a Lien Claimant shall be given in accordance with paragraphs 32 and 33 of the Receivership Order, provided that, for greater certainty, the Receiver may provide any notice or communication to a Lien Claimant by e-mail where the e-mail addresses of the Lien Claimant and/or its counsel are known by the Receiver.
26. **THIS COURT ORDERS** that any notice or other communication (including, without limitation, Lien Notices) to be given under this Order by a Lien Claimant to the Receiver shall be in writing and, where applicable, substantially in the form provided for in this Order and will be sufficiently given only if given in the following manner: to the Receiver's attention: at sferguson@alvarezandmarsal.com and jnevsky@alvarezandmarsal.com, with a copy to Goodmans LLP, counsel to the Receiver, at boneill@goodmans.ca, carmstrong@goodmans.ca and jlinde@goodmans.ca, and with a copy to Osler, Hoskin & Harcourt LLP, counsel to the Applicant and the RFCA Lender, at mdelellis@osler.com and rdavidge@osler.com.

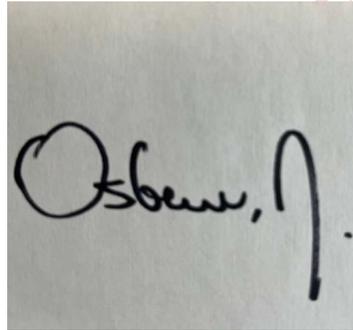
GENERAL

27. **THIS COURT ORDERS** that, in discharging its obligations under this Order, the Receiver (i) shall have all of the protections given to it by the Receivership Order, this Order, any other orders of the Court in these receivership proceedings, the BIA and other applicable law; (ii) shall incur no liability or obligation as a result of carrying out matters or any act or omission in connection with this Order; (iii) shall be entitled to rely on the

books and records of the Debtors and any information provided by representatives of the Debtors, all without independent investigation; (iv) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information; and (v) may seek such assistance as may be required to carry out matters in connection with this Order.

28. **THIS COURT ORDERS** that the Receiver shall be entitled to assert and enforce any and all rights, remedies and defences in respect of the Lien Claim of any Lien Claimant which may be available to the Receiver or the Debtors under the Provincial Lien Legislation or otherwise at law.
29. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in respect of the discharge of its powers and duties hereunder.
30. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States or any other foreign jurisdiction, to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

31. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date hereof and is enforceable without further need for entry or filing.



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SCHEDULE A
LEGAL DESCRIPTION OF THE LANDS

PIN: 21109-0244 (LT)

Description: FIRSTLY: PT PARKLT 9 CON 1 FTB TWP OF YORK AS IN EP145729 EXCEPT THE EASEMENT THEREIN; SUBJECT TO AN EASEMENT AS IN AT5101384; SECONDLY: PT PARKLT 9 CON 1 FTB TWP OF YORK AS IN EP93304 EXCEPT THE EASEMENT THEREIN; SUBJECT TO AN EASEMENT AS IN AT5101384; THIRDLY: PT PARKLT 9 CON 1 FTB TWP OF YORK PT 1 64R16532; SUBJECT TO AN EASEMENT AS IN AT5101384; FOURTHLY: PT PARKLT 9 CON 1 FTB TWP OF YORK PT 163R658; SUBJECT TO AN EASEMENT AS IN AT5101384; FIFTHLY: PT PARKLT 9 CON 1 FTB TWP OF YORK AS IN CA703847; SUBJECT TO AN EASEMENT AS IN AT5101384; SIXTHLY: PT PARKLT 9 CON 1 FTB TWP OF YORK AS IN CT277770; SUBJECT TO AN EASEMENT AS IN AT5101384; SEVENTHLY: FIRSTLY: PT PARK LT 9 CON 1 FTB TWP OF YORK, AS IN EP142034 AND SECONDLY: PT PT PARK LT 9 CON 1 FTB TWP OF YORK DESIGNATED AS PT 15 ON PL 63R-3142, SAVE AND EXCEPT PART 2 ON PLAN 66R-32221; SUBJECT TO AN EASEMENT AS IN AT5101384; SUBJECT TO AN EASEMENT IN GROSS OVER PARTS 7 AND 8 ON PLAN 66R-32221 AS IN AT6077647; SUBJECT TO AN EASEMENT OVER PARTS 4, 5 AND 6 ON PLAN 66R-32221 AS IN AT6077654; TOGETHER WITH AN EASEMENT OVER PART OF PARK LOT 9, CONCESSION 1 FROM THE BAY (YORK) DESIGNATED AS PART 2 ON PLAN 66R-32221 AS IN AT6077634; SUBJECT TO AN EASEMENT OVER PART 3 ON PLAN 66R-32221 IN FAVOUR OF PART OF PARK LOT 9, CONCESSION 1 FROM THE BAY (YORK) DESIGNATED AS PART 2 ON PLAN 66R-32221 AS IN AT6077634; SUBJECT TO AN EASEMENT AS IN AT6227322; CITY OF TORONTO

SCHEDULE B
FORM OF LIEN NOTICE TO RECEIVER

Name of Lien Claimant:

Address for Service:

Name of Owner:

Address:

Name of person to whom Lien Claimant supplied services or materials:

.....

Time within which services or materials were supplied:

from: to

(date supply commenced)

(date of most recent supply)

Short description of services or materials that have been supplied:

.....

Contract price or subcontract price: \$.....

Amount claimed as owing in respect of services or materials that have been supplied and which are capable of being subject to a Lien Claim:

\$.....

(Use **A** where the lien has attached to the Lands; use **B** where the lien has not attached to the Lands).

A. The Lien Claimant (if claimant is a personal representative or an assignee, this must be stated) asserts a Lien Claim against the Project (as such term is defined in the Lien Regularization Order).

B. The Lien Claimant (if claimant is a personal representative or an assignee, this must be stated) claims a charge against the holdbacks required to be retained under the Provincial Lien Legislation (as such term is defined in the Lien Regularization Order) and any additional amount owed by a payer to the contractor or to any subcontractor whose contract or subcontract was in whole or in part performed by the services or materials that have been supplied by the Lien Claimant in relation to the Project.

[LIEN CLAIMANT]

Per: _____

Name:

Title:

**KEB HANA BANK as trustee of IGIS GLOBAL
PRIVATE PLACEMENT REAL ESTATE FUND
NO. 301 and as trustee of IGIS GLOBAL
PRIVATE PLACEMENT REAL ESTATE FUND
NO. 434**

**MIZRAHI COMMERCIAL
(THE ONE) LP, et al.**

Court File No. CV-23-00707839-00CL

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**
Proceeding commenced at Toronto

LIEN REGULARIZATION ORDER

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