

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**IN THE MATTER OF** Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43,  
as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,  
R.S.C. 1985, c. B-3, as amended

**B E T W E E N:**

**CANADIAN IMPERIAL BANK OF COMMERCE**

Applicant

**- and -**

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,  
MANDEEP DHILLON, 908593 ONTARIO LIMITED, operating as Eagle Travel  
Plaza, 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754  
ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC.,  
2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO  
LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED and  
2612550 ONTARIO LIMITED**

Respondents

**AFFIDAVIT OF ROXANA MANEA**

I, **Roxana Manea**, of the City of Pickering, in the Province of Ontario, MAKE OATH  
AND SAY AS FOLLOWS:

1. I am a law clerk at Thornton Grout Finnigan LLP (“TGF”), counsel to SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc. (collectively, “Pilot”) and, as such, I have knowledge of the matters to which I depose herein.

2. The facts herein are within my personal knowledge or determined from the face of the documents attached and from the information and advice provided to me by Leanne Williams, a lawyer with TGF. Where I have relied upon such information and advice, I believe it to be true.
3. This affidavit is sworn in respect of a motion brought by BDO Canada Limited, in its capacity as Court-appointed receiver of the Respondents (the “**Receiver**”) for an interim distribution, and for no other or improper purpose.

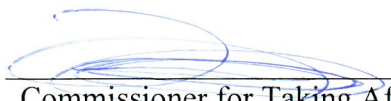
#### **Correspondence with the Receiver**

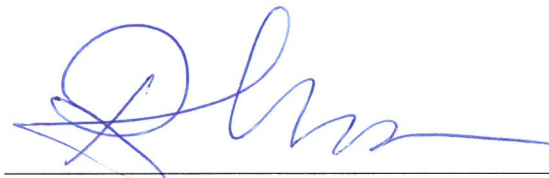
4. I am advised by Leanne Williams that TGF, on behalf of Pilot, brought a motion returnable on October 4, 2018 requiring payment for Pilot’s continued supply and that an affidavit in support of such motion was sworn by Russell Jackson, of the City of Edmonton, Alberta, on or about October 3, 2019 (the “**Jackson Affidavit**”). A copy of the Jackson Affidavit (without exhibits), as provided to me by Leanne Williams, is attached as **Exhibit “A”**.
5. I am advised by Leanne Williams that Pilot, the Receiver and the Applicant agreed to continue to supply in accordance with a letter agreement dated October 5, 2019 (the “**October 5 Agreement**”). A copy of the October 5 Agreement, as provided to me by Leanne Williams, is attached as **Exhibit “B”**.
6. I am advised by Leanne Williams that, on or about October 19, 2019, Chris Burr of Blake, Cassels & Graydon LLP, on behalf of Pilot, sent a letter to the Receiver in respect of the payment of its post-filing supply indebtedness (the “**October 19 Letter**”). A copy of the

October 19 Letter (without enclosure), as provided to me by Leanne Williams, is attached as **Exhibit “C”**.

7. I am advised by Leanne Williams that, on or about November 1, 2019, Steven Graff of Aird & Berlis LLP, counsel to the Receiver, sent a response letter to Mr. Burr (the “**November 1 Letter**”). A copy of the November 1 Letter, as provided to me by Leanne Williams, is attached as **Exhibit “D”**.
8. I am advised by Leanne Williams that she responded to the Receiver and requested certain information by letter dated November 11, 2019 (the “**November 11 Letter**”). A copy of the November 11 Letter, as provided to me by Leanne Williams, is attached as **Exhibit “E”**.
9. I am advised by Leanne Williams that Steven Graff of Aird & Berlis LLP, counsel to the Receiver, responded to Pilot’s request for information by letter dated November 20, 2019 (the “**November 20 Letter**”). A copy of the November 20 Letter, as provided to me by Leanne Williams, is attached as **Exhibit “F”**.

SWORN before me at the City of Toronto,  
in the Province of Ontario, this 29<sup>th</sup> day of  
November, 2019.

  
\_\_\_\_\_  
Commissioner for Taking Affidavits, etc.  
*L. Williams*




\_\_\_\_\_  
**ROXANA MANEA**

This is **Exhibit “A”**, referred to in the

Affidavit of Roxana Manea,  
sworn before me

this 29th day of November, 2019.

  
\_\_\_\_\_  
A Commissioner for taking Affidavits, etc.



**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**IN THE MATTER OF** Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43,  
as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,  
R.S.C. 1985, c. B-3, as amended

**B E T W E E N:**

**CANADIAN IMPERIAL BANK OF COMMERCE**

Applicant

**- and -**

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,  
MANDEEP DHILLON, 908593 ONTARIO LIMITED, operating as Eagle Travel  
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LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED and  
2612550 ONTARIO LIMITED**

Respondents

**AFFIDAVIT OF RUSSELL JACKSON**

I, **Russell Jackson**, of the City of Edmonton, in the Province of Alberta, MAKE OATH  
AND SAY AS FOLLOWS:

1. I am the President of SFJ Inc. and the Vice President of Canadian Sales for each of Pilot Travel Centers LLC and Flying J Canada Inc. and, as such, I have knowledge of the matters to which I depose herein and attest to the fact that they are true. Unless I indicate to the contrary, the facts herein are within my personal knowledge. Where I have indicated that

I have obtained facts from other sources, I have identified the sources and believe those facts to be true.

2. This affidavit is sworn in support of a motion by Pilot for an Order requiring BDO Canada Limited in its capacity as Court-appointed receiver (the “**Receiver**”) of (among other parties) 908593 Ontario Limited, carrying on business as Eagle Fleet Services (collectively, “**Eagle**”) to pay for goods and services supplied to Eagle by Pilot.

### **Nature of Goods and Services Provided by Pilot to Eagle**

3. SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc. (collectively, “**Pilot**”) supplies the following goods and services to Eagle:
  - (a) motor fuel and other branded products pursuant to the Dealer Supply Contract dated September 20, 2014 (the “**Dealer Contract**”);
  - (b) Diesel No. 1, Dyed Diesel and Ultra Low Sulfur No. 2 (with Biodiesel) pursuant to the Diesel Product Sales Agreement dated effective as of January 1, 2018 (the “**Diesel Contract**”); and
  - (c) card services to Eagle’s third-party motor carriers to permit access to fuel discounts through an Eagle Fleet Card at the fuel pump pursuant to the Short-Term Fuel Marketing Agreement dated December 22, 2017 (“**Fuel Marketing Contract**”).

Copies of the Dealer Contract, Diesel Contract and the Fuel Marketing Contract (collectively, the “**Pilot Contracts**”) are attached are **Exhibit “A”, “B” and “C”**.

4. The terms of the Pilot Contracts are complex. However, in their simplest terms, there are two discrete business lines provided by Pilot to Eagle.

#### *Bulk Fuel Sales*

5. Pilot sells fuel to Eagle for use in each of its travel centres at favourable prices. Eagle sells this fuel to its third party customers at a rate that includes a margin increase. Eagle is to remit payment to Pilot within 10 calendar days of the date of the invoice.

#### *Eagle Fleet Card Services*

6. Eagle's customers use an Eagle Fleet Card supplied by Eagle to purchase fuel. The fuel may be purchased at Eagle's travel centres or at any location in Pilot's network across North America. When an Eagle Fleet Card is used, Eagle collects the fuel payment from its customers and remits same to Pilot, after deducting its fee. Payment is not made instantaneously by Eagle's customers. Invoices are done on a weekly basis and payment is required to be remitted to Pilot on net 7 day terms. In other words, there may be a lag of up to 14 days between the time that the fuel is sold and payment is remitted by Eagle to Pilot. Consequently, in almost every case, Pilot does not receive payment from Eagle until after the fuel has been consumed by the end user.

#### **Impact of Pilot Contracts**

7. Pursuant to the terms of the Pilot Contracts, Pilot supplies goods and services to Eagle on credit terms. Historically, the indebtedness of Eagle to Pilot fluctuates on a daily basis and

typically ranges from USD\$7 million to USD\$14 million outstanding at any given time.

8. Without notice to Pilot, Eagle was placed into receivership on September 30, 2019. As at the date of the receivership, Eagle was indebted to Pilot in the approximate amounts of USD\$4 million CDN\$5.5 million. Pilot learned of the receivership on September 30, 2019 through the former principal of Eagle. To date, Pilot has not been paid by the Receiver for any post-receivership supply of goods or services which approximately amounts to USD\$1.1 million and CDN\$2 million as at October 2, 2019. This amount is compounding on a daily basis.
9. The Receiver has been in discussions with Pilot in respect of its continued supply under the Pilot Contracts. However, to date, Pilot has not been provided with satisfactory assurances by the Receiver that it will be paid for its continued supply. Due to the confidential nature of this proceeding, Pilot has not been provided with any information in respect of the assets or liabilities of Eagle to enable it to make any determination on the Receiver's continued ability to pay for the post-receivership amounts currently outstanding or for continued future supply.
10. Pilot is extremely concerned that if it continues to supply in the ordinary course, it will effectively be unwillingly funding the receivership for the benefit of Eagle's undisclosed creditors and putting itself at greater risk.
11. I swear this affidavit in support of a motion by Pilot on the terms set out in the draft Order contained in the Motion Record, and for no other or improper purpose.



SWORN before me at the City of  
Edmonton, in the Province of Alberta, this  
3<sup>rd</sup> day of October, 2019.

Dresa Haykowsky  
Commissioner for Taking Affidavits, etc.

McLennan Ross  
legal counsel  
no expiry date  
as Commissioner

  
\_\_\_\_\_  
RUSSELL JACKSON

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

**CANADIAN IMPERIAL BANK OF  
COMMERCE**  
Applicant

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,  
MANDEEP DHILLON, 908593 ONTARIO LIMITED, operating as Eagle  
Travel Plaza, 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED,  
2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO  
INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244  
ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO  
LIMITED and 2612550 ONTARIO LIMITED

Respondents

Court File No. CV-19-00628293-00CL

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

Proceedings commenced at Toronto, Ontario

**AFFIDAVIT OF RUSSELL JACKSON**

**Thornton Groat Finnigan LLP**

TD West Tower, Toronto-Dominion Centre  
100 Wellington Street West, Suite 3200  
Toronto, ON M5K 1K7  
Fax: (416) 304-1313

**Leanne M. Williams** (LSO# 41877E)

Email: [lwilliams@tgf.ca](mailto:lwilliams@tgf.ca)

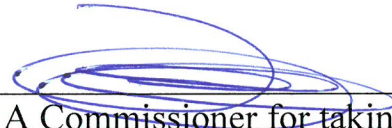
Tel: (416) 304-0060

Lawyers for SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc.

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

Affidavit of Roxana Manea,  
sworn before me

this 29th day of November, 2019.



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A Commissioner for taking Affidavits, etc.

*L. Williams*



October 5, 2019

Canadian Imperial Bank of Commerce  
25 King Street West  
Commerce Court North, 16<sup>th</sup> Floor  
Toronto, ON M5L 1A2

Attention: **Mark Conzelman**  
**Senior Vice-President, Special Loans**

Dear Mark:

**Re: Interim Fuel Funding**

This letter agreement is regarding the business carried on by BDO Canada Limited, in its capacity as Court-appointed receiver of (among other parties) 908593 Ontario Limited, carrying on business as Eagle Fleet Services (collectively, "**Eagle**"), and not in its personal or corporate capacity (the "**Receiver**"), consisting of the provision and administration of fuel fleet card services regarding fuel purchased from locations owned or operated by Pilot Travel Centers LLC, Flying J Canada Inc. or their respective affiliates and partners, referred to as "**we**" or "**Pilot**", (the "**Fuel Card Business**"), the ownership and operation of travel plazas and sale of fuel to end users (the "**Retail Business**", together with the Fuel Card Business, the "**Business**").

Pilot continues to be gravely concerned about the state of the Business. We are concerned that the value of the Business as a whole is diminishing materially at a rapid rate, however we have virtually no visibility into the finances, capital, operations or liabilities of the Business as result of the unprecedented confidentiality surrounding the Eagle receivership proceedings.

Pilot cannot and will not bear the sole economic risk of a partnership with the Receiver and CIBC by, in effect, funding the proceedings with its fuel, at a rate of approximately \$1,000,000CDN per day. We have considered and discussed with key Pilot personnel CIBC's concept of splitting the risk on terms agreeable to both parties.

Pilot is prepared to provide consulting services to the Receiver and CIBC to assist in (i) stabilizing the Business, and (ii) ensuring continued supply of fuel to Eagle service centres, on the following terms (the "**Stabilization Terms**"):

- (a) As a condition for the services described in paragraph (c), for six business days commencing on Monday, October 7, 2019 to and including Tuesday, October 15, 2019 (unless the parties mutually agree otherwise), One Million Dollars (\$1,000,000.00 CDN) per payment date in respect of amounts owing to Pilot on account of fuel sold or delivered by Pilot to Eagle during the period commencing on September 30, 2019, will be paid by the Receiver to Pilot by no later than 11:59 p.m. on such business day. For greater certainty, such payments shall not act as a cap or waiver in respect of any other amounts owing to Pilot.
- (b) Pilot hereby agrees to supply all necessary and required fuel to the Retail Business, in such quantities and to such locations as the Receiver may direct and in accordance with past practice, up to and including October 11, 2019 on the terms set out herein and on the terms of the Diesel Products Sales Agreement effective January 1, 2018 (as may have been amended or restated) (the **"Fuel Marketing Agreement"**), it being acknowledged, for greater certainty, that the terms and conditions applicable to both parties under the Fuel Marketing Agreement (including without limitation fuel discounts and net income sharing) shall continue to apply, provided that in the event of a conflict between this agreement and the Fuel Marketing Agreement, this agreement shall prevail.
- (c) As a condition of the payments set out in paragraph (a), Pilot agrees to provide the Receiver with consulting services to assist in stabilizing and bringing all systems, processes, and operations of the Business back to business in the ordinary and normal course, which consulting services and assistance shall include but not be limited to:
  - assistance with understanding, stabilizing, revitalizing and implementing all systems and operations (for which Pilot is qualified to assist), including but not limited to, billing, credit, sales, supply, marketing, collections, customer drafting, debiting customer accounts by preauthorized debit, customer relations and communication, and employee training, and including without limitation working with the providers and processors of the loyalty business, but at no additional out-of-pocket cost or expense to Pilot (provided for certainty that Pilot shall be responsible for the cost of its own employees and employee expenses such as travel and accommodation in providing the consulting services); and
  - providing resources to achieve the purposes set out in this paragraph (c), including but not limited to providing personnel attending at the Business (initially expected to be 4 individuals), and including providing personnel and resources of and at the offices of Pilot.
- (d) This agreement shall be conditional on Pilot entering into a Non-Disclosure and Non-Solicitation Agreement in form and with content satisfactory to the Receiver and Pilot, in the form attached as Schedule "A", concurrently with execution of this agreement. Provided that the Receiver is in compliance with the terms of this agreement, Pilot agrees that it shall not bring back the motion heard on Friday, October 4, 2019 in respect of these proceedings and shall not seek comparable relief during the term of this agreement.
- (e) Until this agreement is terminated, the parties hereto agree to continue discussions in good faith regarding the negotiation of the potential sale of the Fuel Card Business to Pilot, provided that this paragraph shall not create any obligation for either party to

complete a purchase or sale of the Fuel Card Business.

- (f) In no event shall Pilot be liable to the Receiver or Eagle in respect of any damages related in any way to the services provided hereunder except to the extent caused by the gross negligence or willful misconduct of Pilot.
- (g) The parties hereto agree that, other than in respect of paragraph (a), which shall survive termination of this agreement, this agreement shall terminate at the end of October 11, 2019 or such earlier date as the parties may agree.

If the foregoing terms are acceptable, upon your written confirmation we will take immediate steps to dispatch personnel and bulk fuel deliveries.

We hope to work together on the foregoing terms.

Sincerely,



Kevin Wills  
SVP & Chief Financial Officer  
Pilot Travel Centers LLC

Cc: BDO Canada Limited  
Scarfone Hawkins LLP  
Aird & Berlis LLP  
Blake, Cassels & Graydon LLP

The foregoing Stabilization Terms are hereby agreed to and accepted as of October 5, 2019:

**CANADIAN IMPERIAL BANK OF COMMERCE**

By:   
Its: Vice President

**BDO CANADA LIMITED**, in its capacity as Court-appointed receiver of (among other parties) 908593 Ontario Limited, carrying on business as Eagle Fleet Services, and not in its personal or corporate capacity

By its legal counsel, **AIRD & BERLIS LLP**

By: \_\_\_\_\_  
Its: \_\_\_\_\_


The foregoing Stabilization Terms are hereby agreed to and accepted as of October 5, 2019:

**CANADIAN IMPERIAL BANK OF COMMERCE**

By: \_\_\_\_\_  
Its:

**BDO CANADA LIMITED**, in its capacity as Court-appointed receiver of (among other parties) 908593 Ontario Limited, carrying on business as Eagle Fleet Services, and not in its personal or corporate capacity

By its legal counsel, **AIRD & BERLIS LLP**

By:   
Its: **KATHRYN ESAU**  
**PARTNER**


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This is **Exhibit “C”**, referred to in the

Affidavit of Roxana Manea,  
sworn before me

this 29th day of November, 2019.



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A Commissioner for taking Affidavits, etc.

*L. Williams*



Blake, Cassels & Graydon LLP  
Barristers & Solicitors  
Patent & Trademark Agents  
199 Bay Street  
Suite 4000, Commerce Court West  
Toronto ON M5L 1A9 Canada  
Tel: 416-863-2400 Fax: 416-863-2653

**Chris Burr**

Partner

Dir: 416-863-3261

chris.burr@blakes.com

Reference: 70868/49

October 19, 2019

VIA E-MAIL

Mr. Steven Graff  
Aird & Berlis LLP  
Brookfield Place, 181 Bay Street  
Suite 1800  
Toronto, Ontario M5J 2T9

Steve:

Re: Receivership of 908593 Ontario Limited (o/a Eagle Fleet Services) ("**Eagle**"), et al.  
Post-filing Payments to Pilot Travel Centers LLC ("**Pilot**")

I'm writing further to our ongoing correspondence relating to the receivership of the Eagle Fleet Services companies.

*Post-filing Supply Indebtedness*

Pilot has advised that it received CDN\$2 million on October 16, which we understand to represent the funds due to Pilot on October 11 and October 15 pursuant to the funding and stabilization agreement (the "**Stabilization Agreement**") dated October 5, 2019 among Pilot, Canadian Imperial Bank of Commerce (the "**Bank**") and BDO Canada Limited, in its capacity as court-appointed receiver of, *inter alia*, Eagle (the "**Receiver**"). Thank you for these payments.

As Pilot has regularly communicated to the Receiver, additional amounts are owing by the Receiver to Pilot on account of post-filing supply. These amounts are owing for fuel provided to Eagle, or directly to Eagle's customers under the fuel card program, on and following the Receiver's appointment on September 30, 2019 pursuant to the terms of the pre-filing contracts between Eagle (or Eagle's affiliates) and Pilot (or Pilot's affiliates) (collectively, the "**Pilot Contracts**").<sup>1</sup>

I am enclosing with this letter a summary reconciliation of post-filing supply invoices and post-filing payments received, resulting in a total Canadian dollar equivalent amount for post-filing fuel supply of

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<sup>1</sup> The Pilot Contracts are comprised of: the Short Term Fuel Marketing Agreement between Pilot and Eagle dated January 15, 2018 (as amended January 12, 2018, July 11, 2018, and September 1, 2018) (the "**Fuel Marketing Agreement**"); the Diesel Product Sales Agreement between SFJ Inc and 2612550 Ontario Limited dated January 1, 2018; and the Dealer Supply Contract between SFJ Inc. and 1254044 Ontario Ltd. ("Eagle") dated October 1, 2014 (as amended October 28, 2014; December 12, 2014, and November 15, 2017) (the "**Dealer Supply Agreement**").

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**CDN\$4,594,495.90<sup>2</sup>** (the “**Post-filing Supply Indebtedness**”). The numerous supporting invoices have been provided to the Receiver, but can be provided again upon request.

Of the aggregate Post-filing Supply Indebtedness, US\$2,132,745.34 (or CDN\$2,815,437.12) was due and owing as of October 14, 2019. The remaining US\$1,526,102.80 (or CDN\$2,014,606.71) will be due and owing under the terms of the Pilot Contracts on October 21, 2019. We note that the Post-filing Supply Indebtedness is net of the CDN\$235,549.53 rebate payable by Pilot to Eagle under the Fuel Marketing Agreement for diesel and DEF gallons, which rebate has been set-off against the aggregate outstanding post-filing debt.

The Order of Mr. Justice Hainey, dated September 30, 2019, appointing the Receiver (the “**Appointment Order**”), requires that “the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors, or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.”

The Post-filing Supply Indebtedness has been incurred for goods received by Eagle after the date of the Appointment Order, it is now due in accordance with the normal payment practices of Eagle, and no alternative payment practices have been agreed to by Pilot. The Stabilization Terms varied the payment practices for certain supply during the term of that agreement, but explicitly did not waive any other payments owed to Pilot.

Accordingly, the majority of the Post-filing Supply Indebtedness is now due and owing by the Receiver, and the balance will be owing on Monday. **Pilot hereby requests that payment of the Post-filing Supply Indebtedness be made by close of business on Monday, October 21, 2019.** If payment cannot be made on that date, Pilot hereby requests that the Receiver propose terms for the repayment of the Post-filing Supply Indebtedness, which Pilot will consider.

We trust that this matter of outstanding debt can be dealt with in the transparent and constructive manner that Pilot and the Receiver have conducted themselves to this point.

#### *Post-filing Profit Share Indebtedness*

Pursuant to sub-section 2(f) of the Fuel Marketing Agreement, Eagle is required to calculate the total gross selling purchase price, or “Gross Revenues” as defined in that agreement, deduct its operating costs and then split the balance, or “Net Revenues” as defined in that agreement, 50/50 with Pilot (the “**Profit Share**”). Under the payment terms of the Fuel Marketing Agreement, the Profit Share for the period commencing October 1 and ending October 30 (the “**Post-filing Profit Share Indebtedness**”) will be due to Pilot on November 20, 2019 – this is a post-filing obligation of the Receiver under the Fuel Marketing Agreement, and Pilot expects that it will be paid when due.

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<sup>2</sup> The Receiver has paid a total of CDN\$6,000,000 to Pilot pursuant to the terms of the Stabilization Agreement, on account of CDN\$5,934,376.14 post-filing supply. In accordance with the terms of the Stabilization Agreement, the balance of the Canadian dollar payment has been applied against the post-filing US dollar debt, at the exchange rate applicable on the date that the last Stabilization Agreement payment was received, being October 16 (0.7575%).

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Pre-filing Indebtedness

Pilot also has a considerable outstanding debt on account of pre-filing supply to Eagle and Eagle's customers under the fuel card program, and approximately CDN\$12 million of unremitted pre-filing Profit Share (collectively, the "**Pre-filing Indebtedness**"). We will be addressing, and submitting a proof of claim for, the Pre-filing Indebtedness in due course. Pilot reserves the right to make a trust claim for the pre-filing Card Business Profit Share.

BMO Receivership Appointment

We have been provided today with the Third Report of the Receiver, dated October 18, 2019 (the "**Third Report**"). We learned from the Third Report that the Receiver has been discharged as receiver over four numbered companies affiliated with Eagle, including 1254044 Ontario Limited ("**Wyoming**"). Wyoming is a party to the Dealer Supply Agreement with Pilot.

It appears from the order appointing MNP Ltd. as receiver over Wyoming, dated October 16, 2019, that the Bank of Montreal sought (on notice to the Receiver, but without notice to Pilot) to release the Receiver from all liability incurred by reason of, or in any way arising out of, the acts or omissions of the Receiver while acting as receiver of Wyoming. It appears from the endorsement of Mr. Justice Hainey that the hearing of the Receiver's release has been adjourned, and we understand that a 9:30 appointment has been scheduled on Tuesday, October 22, 2019 to address the scheduling of the hearing for this relief (the "**October 22 Hearing**").

Unless payment of the Post-Filing Supply Indebtedness has been made, or arrangements acceptable to Pilot for payment have been agreed to, Pilot will be attending the October 22 Hearing, where it will oppose any release of the Receiver for any liability for the Post-filing Supply Indebtedness or the Post-filing Profit Share Indebtedness.

In addition, kindly forward to my attention the first and second reports of the Receiver, redacted as necessary to comply with any applicable sealing orders.

\* \* \* \* \*

Pilot reserves all of its rights and remedies in respect of the Post-filing Supply Indebtedness, the Post-filing Profit Share Indebtedness, the Pre-filing Indebtedness the Pilot Contracts and otherwise at law, including such remedies as it may have against Eagle's estate, the Receiver or the Bank.



We look forward to hearing back from you in advance of the October 22 Hearing.

Best regards,


Chris Burr

Cc: J. Speranzini, Scarfone Hawkins, counsel to *CIBC*  
T. Curry, Lenczner Slaght, counsel to *CIBC*  
K. Seabrook, *Pilot*  
L. Williams, Thornton Grout Finnegan, counsel to *Pilot*

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

Affidavit of Roxana Manea,  
sworn before me

this 29th day of November, 2019.



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A Commissioner for taking Affidavits, etc.

L. Williams

# AIRD BERLIS

Steven L. Graff  
Direct: 416.865.7726  
E-mail: sgraff@airdberlis.com

November 1, 2019

Blake, Cassels & Graydon LLP  
199 Bay Street, Suite 4000  
Toronto ON M5L 1A9

Attention: Chris Burr

Dear Chris:

**Re: Receivership of 908593 Ontario Limited (o/a Eagle Fleet Services) et al.  
(Eagle"), Court File No. CV-19-00628293-00CL**

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We are writing in response to your letter of October 19, 2019 regarding amounts alleged to be owing to Pilot Travel Centres LLC's ("Pilot"). Capitalized terms used herein but not otherwise defined shall have the meaning attributed to them in your October 19 letter.

## Post-filing Supply Indebtedness

You have claimed CAD \$4,594,495.90 to be owing to Pilot for goods and/or services supplied to Eagle between the date of the Appointment Order and the date of the Stabilization Agreement and demanded payment in that amount on or before October 21, 2019.

Claims for goods and services supplied to a company in receivership constitute unsecured claims. To the extent that funds are available to pay unsecured creditors after making priority distributions, valid unsecured claims will be paid *pari passu* with all other unsecured claims. The Receiver expects to run a sales process for the remaining Eagle business and/or assets and seek Court approval of a sale of same. Any distribution to unsecured creditors will be subject to the results of such sales process.

Pending determination of funds available and/or priority issues the Receiver will work with Pilot to reconcile the amount potentially outstanding.

## Post-filing Profit Sharing Indebtedness

The Receiver understands that Eagle Fleet Service card business was unprofitable for various reasons, including but not limited to a shrinking customer base that was confirmed by Pilot during a meeting between, among others, the Receiver and Pilot, on Oct 10, 2019, and as a result the Receiver shut down this business segment on October 11, 2019.

Pre-filing Indebtedness

We acknowledge your intention to make a claim for Pre-filing Indebtedness and your reservation of rights to make a trust claim for the Card Business Profit Share. The Receiver will review these claims if and when made and advise as to our position on such claims at that time.

If you have any questions or concerns with respect to the foregoing, please do not hesitate to be in touch with the undersigned.

Yours truly,

AIRD & BERLIS LLP

Steven L. Graft  
SLG

c.c/ Chris Mazur, BDO Canada Limited

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AIRD BERLIS



This is **Exhibit “E”**, referred to in the

Affidavit of Roxana Manea,  
sworn before me

this 29th day of November, 2019.

A handwritten signature in blue ink, appearing to be "L. Williams", is written over a horizontal line.

A Commissioner for taking Affidavits, etc.

*L. Williams*

November 11, 2019

**VIA EMAIL**

Brookfield Place, Suite 1800  
181 Bay St., Box 754  
Toronto, ON M5J 2T9

**Attention: Steven Graff**

Dear Sir:

**Re: Receivership of 908593 Ontario Limited (o/a Eagle Fleet Services) et al. ("Eagle"),  
Court File No. CV-19-00628293-00CL (the "Proceeding")**

We acknowledge receipt of your letter dated November 1, 2019. As previously advised and not surprisingly, we do not agree with your position in respect of the relative priority of the post-filing amounts owing to Pilot Travel Centres LLC ("**Pilot**"). Capitalized terms not otherwise defined herein are as defined in the letter to you dated October 19, 2019 from Mr. Burr.

In order for Pilot to assess their relative position in this Proceeding, we require a greater understanding of the financial situation of the Eagle entities. As you are aware, the majority of this information which would ordinarily be publically available has been filed under seal. Consequently, Pilot requests that the Receiver provide the following information, broken down by Eagle entity, at its earliest convenience:

*Liabilities*

- Amount of Receiver's borrowings secured by Receiver's Certificates in the Proceeding (the "**Receiver's Borrowings**");
- Amount of unpaid post-filing debt, other than what is owed to Pilot and the Receiver's Borrowings;
- Amount of pre-filing secured and unsecured debt owed to the Bank by Eagle;
- Amount of pre-filing secured debt of other financial creditors (other banks, lenders, equipment financiers, etc.) owed by Eagle;
- Amount of pre-filing secured debt owed by Eagle to other non-financial creditors;
- Amount of super priority claims (statutory or otherwise) owed by Eagle; and
- Amount of pre-filing unsecured debt owed by Eagle.

*Assets*

- List of the real property assets which are subject to the receivership;
- List of the material personal property assets subject to the receivership;
- Accounts receivable listing for each Eagle entity;
- List of material claims against third parties by each Eagle entity;
- List of related-party claims among Eagle entities, their officers and directors;
- Status of collection of accounts receivable relating to the fuel card business, including amounts that have been collected and what remains to be collected; and
- Amounts that have been deemed uncollectable relating to the fuel card business.

*Realization Strategy*

- Are the claims against the individuals and entities subject to the Mareva and Anton Pillar Orders and sealing orders being made by the Bank directly, or by the Receiver on behalf of the estate(s)?
- If the claims are being made on behalf of the estate(s), which Eagle estate(s) are parties to those proceedings?
- If assets are realized through the proceedings that are the subject of the sealing orders, for whose benefit are those assets being realized?
- What is the plan to monetize Eagle's real property assets?

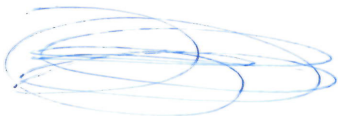
*General*

- An organizational chart of the Eagle entities.
- Does BDO Canada Limited or the Receiver have an indemnity from the Bank?

We trust the foregoing is satisfactory and we look forward to hearing from you.

Yours truly,

**Thornton Grout Finnigan LLP**



Leanne M. Williams

*cc. Chris Burr, Blake, Cassels & Graydon LLP*

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

Affidavit of Roxana Manea,  
sworn before me

this 29th day of November, 2019.



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A Commissioner for taking Affidavits, etc.

*L. Williams*

## AIRD BERLIS

Steven L. Graff  
Direct: 416.865.7726  
E-mail: sgraff@airdberlis.com

November 20, 2019

### VIA EMAIL

Thornton Grout Finnigan LLP  
100 Wellington Street W, Suite 3200  
Toronto ON M5K 1K7

Attention: Leanne Williams

Dear Leanne:

**Re: Receivership of 908593 Ontario Limited et al ("Eagle"), Court File No. CV-19-00628293-00CL (the "Proceeding")**

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Thank you for your letter of November 11, 2019. We have reviewed your information request. Of course, we want to facilitate timely disclosure of appropriate information in the course of the Proceeding. At the same time, we are obligated to address matters in a priority sequence.

We expect that the majority of the requested information will become public over the course of the Proceeding. In the event that such information does not become available prior to the return of any motion in respect of which this information is relevant, we will address the issue at that time in a prompt and timely manner.

Of course, you have our full co-operation.

Yours truly,



Steven L. Graff  
SLG/mam

c.c. Chris Mazur, BDO Canada Limited  
Kathryn Esaw, Aird & Berlis LLP

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IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

CANADIAN IMPERIAL BANK OF  
COMMERCE

and  
Applicant  
SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,  
MANDEEP DHILLON, 908593 ONTARIO LIMITED, operating as Eagle  
Travel Plaza, 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED,  
2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO  
INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244  
ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO  
LIMITED and 2612550 ONTARIO LIMITED

Respondents

Court File No. CV-19-00628293-00CL

	<p style="text-align: center;"><b>ONTARIO</b> <b>SUPERIOR COURT OF JUSTICE</b> <b>(COMMERCIAL LIST)</b></p> <p>Proceedings commenced at Toronto, Ontario</p>
	<p style="text-align: center;"><b>AFFIDAVIT OF ROXANA MANEA</b></p>
	<p><b>Thornton Grout Finnigan LLP</b> TD West Tower, Toronto-Dominion Centre 100 Wellington Street West, Suite 3200 Toronto, ON M5K 1K7 Fax: (416) 304-1313</p> <p><b>Leanne M. Williams</b> (LSO# 41877E) Email: <a href="mailto:lwilliams@tgf.ca">lwilliams@tgf.ca</a> Tel: (416) 304-0060</p> <p>Lawyers for SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc.</p>