

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

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

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**MOTION RECORD  
(RETURNABLE JULY 25, 2024)**

**SimpsonWigle LAW LLP**  
1006 Skyview Drive, Suite 103  
Burlington, ON L7P 0V1

**Rosemary A. Fisher (LSO No. 32238T)**  
Email: [fisherr@simpsonwigle.com](mailto:fisherr@simpsonwigle.com)  
Tel: (905) 639-1052

Lawyers for the Receiver, BDO Canada  
Limited

TO: THE SERVICE LIST

# INDEX

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

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

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**I N D E X**

<b>DOCUMENT</b>	<b>TAB</b>
<a href="#"><u>Notice of Motion</u></a>	<b>1</b>
<a href="#"><u>Fifth Report of the Receiver, dated July 15, 2024</u></a>	<b>2</b>
<a href="#"><u>Appendix A: Appointment Order</u></a>	<b>A</b>
<a href="#"><u>Appendix B: Receiver's First Report dated November 14, 2016</u></a>	<b>B</b>
<a href="#"><u>Appendix C: Receiver's Second Report dated December 5, 2016</u></a>	<b>C</b>
<a href="#"><u>Appendix D: Receiver's Third Report dated January 16, 2017</u></a>	<b>D</b>
<a href="#"><u>Appendix E: Receiver's Fourth Report dated October 25, 2017</u></a>	<b>E</b>
<a href="#"><u>Appendix F: Distribution Order</u></a>	<b>F</b>
<a href="#"><u>Appendix G: Claims Procedure Order</u></a>	<b>G</b>

<b><u>Appendix H:</u></b>	<b><u>Proof of Claim Document Package and Newspaper Advertisements</u></b>	<b>H</b>
<b><u>Appendix I:</u></b>	<b><u>Claims Tracking Schedule</u></b>	<b>I</b>
<b><u>Appendix J:</u></b>	<b><u>Marandola's unsecured claim, Receiver's Notice of Disallowance and related correspondence</u></b>	<b>J</b>
<b><u>Appendix K:</u></b>	<b><u>Endorsement of Lococo, J. – Dec. 16, 2016</u></b>	<b>K</b>
<b><u>Appendix L:</u></b>	<b><u>Notice of Disallowance - October 27, 2023</u></b>	<b>L</b>
<b><u>Appendix M:</u></b>	<b><u>Correspondence to CRA dated Feb. 9, 2018</u></b>	<b>M</b>
<b><u>Appendix N:</u></b>	<b><u>CRA correspondence dated May 8, 2018</u></b>	<b>N</b>
<b><u>Appendix O:</u></b>	<b><u>Statement of Receipts &amp; Disbursements</u></b>	<b>O</b>
<b><u>Appendix P:</u></b>	<b><u>Fee Affidavit of Chris Mazur</u></b>	<b>P</b>
<b><u>Appendix Q:</u></b>	<b><u>Fee Affidavit of Rosemary Fisher</u></b>	<b>Q</b>
<b><u>Draft Distribution and Discharge Order (blacklined)</u></b>		<b>3</b>

TAB 1

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

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

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**NOTICE OF MOTION  
(returnable July 25, 2024)**

BDO Canada Limited (the “**Receiver**” or “**BDO**”), in its capacity as Court-appointed Receiver, without security, of all the assets, undertakings and properties (the “**Property**”) of Mara Tech Aviation Fuels Ltd. (“**Fuels**”), Mara-Tech Aviation Services Ltd. (“**Services**”), Mara Tech Aviation Fuels (Thompson) Ltd. (“**Thompson**”), and Mara Tech Aviation Fuels (Sudbury) Ltd. (“**Sudbury**”) (collectively, the “**Debtors**” or “**Mara Tech**”), will make a Motion before the presiding Judge on Thursday, July 25, 2024 at 10:00 a.m., or as soon after that time as the Motion can be heard.

**PROPOSED METHOD OF HEARING:** The Motion is to be heard:

[ ] in writing under subrule 37.12.1(1);

[ ] in writing as an opposed motion under subrule 37.12.1(4);

- ☐ In person;
- ☐ by telephone conference;
- ☒ by video conference;

At the following location:

at the Robert S.K. Welch Courthouse, 59 Church Street, St. Catharines, Ontario.

**THE MOTION IS FOR:**

- (1) An order abridging and validating the time for and manner of service of this Notice of Motion, the Fifth Report of the Receiver dated July 15, 2024 (the “**Fifth Report**”) and the Motion Record herein and directing any further service of this Notice of Motion, Fifth Report and Motion Record be dispensed with such that this motion is properly returnable on July 25, 2024.
- (2) An order for directions in respect of the unsecured claim of the Canada Revenue Agency (“**CRA**”), which unsecured claims against Mara Tech total \$72,484.43 for employee source deductions and GST/HST.
- (3) An Order authorizing the Receiver to distribute any future HST refunds to Mara Tech’s unsecured creditors, excluding Thompson, if and when received;
- (4) An order approving the Fifth Report of the Receiver and the activities and conduct of the Receiver detailed therein.
- (5) An order that the Receiver’s Statement of Receipts and Disbursements as detailed in the Fifth Report be approved.

- (6) An order approving the fees and disbursements of the Receiver (the “**Receiver’s Fees**”) as detailed in the Fifth Report and authorizing payment of the same.
- (7) An approving the fees and disbursements of counsel to the Receiver, SimpsonWigle LAW LLP (the “**Counsel Fees**”), as detailed in the Fifth Report and authorizing payment of the same.
- (8) An order that the Receiver be authorized to make the following distribution from the available proceeds of \$105,942.00:
  - (a) Unsecured creditors: \$95,348.00
  - (b) BDO Canada Limited \$5,650.00;
  - (c) Simpson Wigle LAW LLP \$4,943.75.
- (9) An order that upon the Receiver filing a certificate certifying that it has completed the other activities described in the Fifth Report, the Receiver shall be discharged as Receiver of the Property of the Debtor (as defined in the Appointment Order), provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of BDO Canada Limited in its capacity as Receiver.
- (10) An order that BDO Canada Limited be released and discharged from any and all liability that BDO Canada Limited now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of BDO Canada Limited, prior to

the date of this Order, while acting in its capacity as Receiver herein save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, BDO Canada Limited is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings prior to the date of this Order, including any claims made as against the proceeds that have been distributed by BDO Canada Limited as determined or otherwise approved by the Court, save and except for any gross negligence or wilful misconduct on the Receiver's part.

- (11) Such further and other Relief as counsel may advise and this Honourable Court may permit.

## THE GROUNDS FOR THE MOTION ARE

### **Background**

- (1) On August 4, 2016, and pursuant to section 243(1) of the *Bankruptcy and Insolvency Act* and section 101 of the *Courts of Justice Act*, by way of the Order of the Honourable Mr. Justice Lococo, BDO was appointed as Receiver, without security, of all of the assets, undertakings and properties of Mara Tech (as defined herein) acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the “**Property**”).
- (2) Mara Tech provided fueling and ground support services to various airlines. Airlines serviced include Air Canada/Jazz, Porter Airlines, SunWing Airlines, and Bearskin Airlines. Other customers were private aircrafts and charters, including: Canada Post, Ministry of Natural Resources, and the Canadian Department of

National Defense. Mara Tech maintained fixed base operations at public airports located in Sault Ste. Marie, Sudbury, North Bay, and Windsor. Mara Tech had approximately 95 employees.

- (3) Services was the entity which provided ground handling services including baggage handling, de-icing of aircraft with glycol, heating and cooling of airplane cabins when parked, supply of electricity to aircraft while parked, and local deliveries of air freight. Services formerly operated at public airports located in Windsor, North Bay, Sudbury, and Sault Ste. Marie.
- (4) Fuels formerly operated as a World Fuel Services Canada, ULC aviation fuel dealer servicing airlines in Sault Ste. Marie.
- (5) Sudbury formerly operated as a World Fuel Services Canada, ULC aviation fuel dealer servicing airlines in Sudbury.
- (6) The assets of Fuels, Services and Sudbury were sold by the Receiver pursuant to Approval and Vesting Orders dated December 16th, 2016 and January 19th, 2017. Thompson had no exigible assets.
- (7) Pursuant to the Distribution Order of Ramsay, J. of November 2, 2017, the Receiver made an interim distribution to priority and secured creditors of the sum of \$952,288.46 to: CRA in respect of employee source deductions and GST/HST, the Royal Bank of Canada ("**RBC**"), L.A.K.E.S. Leasing Corporation and Kubota Canada Ltd. The Order further provided for the surplus funds from said realization to be pro-rated amongst the unsecured creditors of Mara Tech (as defined herein)

and as well the conduct of a claims bar process by the Receiver with respect to unsecured creditors of Fuels, Services and Sudbury.

**Unsecured Claims at Issue**

- (8) The Receiver conducted a claims process in January of 2018 which concluded on February 22, 2018. John Marandola and Sheila Marandola, (principals of the Mara Tech entities), submitted a Proof of Claim in said process in the amount of \$59,480.33. However, same was in respect of Thompson, a company not named as a party to the claims procedure Order, and, as such, was disallowed by the Receiver on the basis that the surplus funds were not available to a creditor of Thompson, said corporation having had no assets upon which to realize and thus producing no funds.
- (9) The Receiver issued a Notice of Disallowance on January 22, 2018 and no appeal was taken therefrom.
- (10) Luigi DeLisio, counsel to the Marandas submitted a Proof of Claim in said process in the amount of \$34,917.14. However, the claim discloses that it was in respect of legal services provided post receivership to John and Sheila Marandola in their efforts to: terminate/set aside the receivership process commenced by RBC against the Mara Tech companies; and, in opposition to approval and vesting of Mara Tech assets sold by the Receiver. It is the Receiver's position that same was out of the ordinary course of business, and not contracted for by, or for the benefit of, Mara Tech. Moreover, the fees were expended in respect of responding materials to the motions of the Receiver in December, 2016 and January, 2017. The Receiver was successful on each Motion. The Endorsement of Justice Lococo

of December 16<sup>th</sup>, 2016 awarded costs to the Receiver, not the Marandolas or Mara Tech. Again, on the January 19<sup>th</sup> motion of 2017, no costs were awarded to Mr. DeLisio's clients. Thus, it is not a provable claim and, as such, was disallowed by the Receiver.

- (11) The Receiver was contacted by CRA in connection with its unsecured claim against Mara Tech notwithstanding it had not submitted a Proof of Claim in advance of the claims bar date of January 15, 2018. CRA has taken the position that it is entitled to participate in a future dividend distribution relative to its unsecured claims against Mara Tech on the basis that its previously filed Proof of Claim of March of 2017 in respect of its priority claim was sufficient proof in the claims bar process.
- (12) The Receiver is currently holding the sum of \$105,942.00 after distribution of the sum of \$1,736,174.00 from total receipts of \$1,842,115.00.
- (13) This matter has been delayed as a consequence of, inter alia, the following: the Marandolas counsel had limited availability after the expiration of the Claims Bar Date and thereafter counsel from the Department of Justice with responsibility for this matter went on medical leave which ultimately became extended. This was followed by the Covid shut down in 2020. The receiver made extensive attempts to attempt to resolve the extant issues and specifically to come to a consensus on the CRA claim with the Marandolas counsel notwithstanding the Receiver's view that they lacked standing. This was unsuccessful. The Receiver further attempted to resolve outstanding issues with the Marandolas' counsel in respect of the Marandolas' claim and claims for legal fees in respect of adjudicated motions being

not provable. This was not successful. More recently, a key person with the Receiver's office was unavailable due to a significant medical procedure.

**Fees and Disbursements of the Receiver and its Counsel**

- (14) The Appointment Order requires the Receiver and its legal counsel to pass their accounts from time to time.
- (15) The Receiver has properly incurred fees in the amount of \$417,546.30, inclusive of HST and disbursements, for the period August 4, 2016 through to June 21, 2024, as detailed in the Fifth Report. The Receiver estimates the cost to complete the administration to be \$5,650.00 inclusive of HST.
- (16) The legal expense incurred by the Receiver for services provided by its legal counsel, SimpsonWigle LAW LLP, for the period July 20, 2016 through to and including December 28, 2016, (\$61,655.89), December 29, 2016 through to and including May 31, 2017, (\$43,415.90), June 1, 2017 through to and including October 23, 2017, (\$11,304.90), October 24, 2017 through to and including November 22, 2021, (\$19,087.42), and December 10, 2021 through to and including May 31, 2024, (\$25,508.56) have been properly incurred in the amount of \$160,972.67 inclusive of HST and disbursements and are detailed in the Fifth Report. Simpson Wigle's cost estimate to complete its remaining duties, assuming no opposition to the relief sought in this Motion, is \$4,943.75.
- (17) The Receiver is of the view that all the work set out in SimpsonWigle LAW LLP's account was carried out by its lawyers and clerk and was necessary and reasonable.

- (18) The Receiver seeks the approval of the Receiver's Fees and the Counsel Fees and that the Receiver be authorized to pay the same.

**Estimated Fees and Disbursements to Complete**

- (19) Provided that there is no opposition to the relief sought herein, the Receiver estimates that the additional fees and disbursements for itself and the Receiver's Counsel that are necessary to complete the receivership proceedings will be approximately \$5,650 inclusive of disbursements and HST for the Receiver and \$4,943.75 for SimpsonWigle LAW LLP, inclusive of disbursements and HST (collectively, the "**Fee Accrual**").

**The Receiver's Proposed Distribution**

- (20) The proposed distribution is as follows:
- (a) Unsecured creditors: \$95,348.00, pro rata, as per the claims register at Appendix "I" of the Receiver's Fifth Report;
  - (b) BDO Canada Limited \$5,650.00;
  - (c) Simpson Wigle LAW LLP \$ 4,943.75.

**Discharge of the Receiver**

- (21) Subsequent to the date of this Fifth Report, and prior to the Receiver's discharge, the Receiver proposes to attend to the following:
- (a) a payment of the distributions as identified above;
  - (b) other residual and/or administrative matters in connection with BDO's appointment as the Receiver; and

- (c) filing of the Receiver's certificate of discharge.
- (22) The Receiver seeks an order discharging and releasing the Receiver effective upon the Receiver filing a Certificate with the Court confirming that the receivership estate of the Debtor had been fully administered.
- (23) Rules 2.03, 3.02 and 37 of the *Rules of Civil Procedure*.
- (24) Section 47 of the *Bankruptcy and Insolvency Act*.
- (25) The grounds as detailed in the Fifth Report.
- (26) Such further and other grounds as counsel may advise and this Honourable Court permit.

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

- 1) [The Fifth Report of the Receiver, dated July 15, 2024](#);
- 2) Such further and other evidence as counsel may advise and this Honourable Court may permit.

DATED: July 16, 2024

**SimpsonWigle LAW LLP**  
1006 Skyview Drive, Suite 103  
Burlington, ON L7P 0V1

**Rosemary A. Fisher (LSO No. 32238T)**  
Email: [fisherr@simpsonwigle.com](mailto:fisherr@simpsonwigle.com)  
Tel: (905) 639-1052

Lawyers for the Receiver, BDO Canada Limited

TO: THE SERVICE LIST

## SERVICE LIST

**ROYAL BANK OF CANADA V. MARA TECH AVIATION FUELS LTD. ET AL  
COURT FILE NO. 56184/15**

<p><b>Ministry of Finance</b> 103 Legislative Building, 450 Broadway Winnipeg, MB 43C 0V8</p> <p><b>Mr. Greg Dewar</b> Tel: (204) 945-3952 Fax: (204) 945-6057 Email: <a href="mailto:minfin@leg.gov.mb.ca">minfin@leg.gov.mb.ca</a></p>	<p><b>HIS MAJESTY THE KING IN RIGHT OF THE PROVINCE OF ONTARIO AS REPRESENTED BY THE MINISTER OF FINANCE</b> Insolvency Unit 33 King St. W., 6<sup>th</sup> Floor Oshawa, ON L1H 1A1</p> <p>Email: <a href="mailto:insolvency.unit@ontario.ca">insolvency.unit@ontario.ca</a></p>
<p><b>Wage Earner Protection Program (WEPP)</b> <b>Labour Program - Department of Human Resources and Skills Development Canada c/o Manager WEPP</b> 10th Floor, Phase II 165 Rue de l'Hôtel-de-Ville Gatineau, QC J8X 4C2</p> <p>Fax: (819) 994-5335 Email: <a href="mailto:NC-WEPP_SERVED-PPS_SIGNIFIER-GD@labour-travail.gc.ca">NC-WEPP_SERVED-PPS_SIGNIFIER-GD@labour-travail.gc.ca</a></p>	<p><b>Department of Justice Canada (for Canada Revenue Agency)</b> Ontario Regional Office National Litigation Sector 120 Adelaide Street West Suite 400 Toronto, ON M5H 1T1</p> <p><b>Kelly Smith Wayland, Senior Counsel</b> Tel: (647) 533-7183 Fax: (416) 973-0810 Email: <a href="mailto:kelly.smithwayland@justice.gc.ca">kelly.smithwayland@justice.gc.ca</a></p>
<p><b>Marandola Holdings Ltd.</b> 412 Wright Crescent Niagara-on-the-Lake, ON L0S 1J0</p> <p><b>% Mr. John Marandola, Officer/Director</b></p> <p>Email: <a href="mailto:jmarandola@maratech.org">jmarandola@maratech.org</a></p>	<p><b>VIA OVERNIGHT COURIER</b></p> <p><b>Legal Services Branch Office of the Public Guardian and Trustee</b> 595 Bay Street Suite 800 Toronto, ON M5G 2M6</p> <p>Tel.: (416) 314-2692 Fax: (416) 314-2695 Toll-free: 1-800-366-0335</p>

ROYAL BANK OF CANADA

-AND-

MARA TECH AVIATION FUELS LTD. ET AL

Applicant

Respondents

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

PROCEEDINGS COMMENCED AT  
ST. CATHARINES

**NOTICE OF MOTION**

**SimpsonWigle LAW LLP**  
1006 Skyview Drive, Suite 103  
Burlington, ON L7P 0V1

**Rosemary A. Fisher**  
**(LSO No. 32238T)**

Email: [fisherr@simpsonwigle.com](mailto:fisherr@simpsonwigle.com)  
Telephone: (905) 639-1052

Lawyers for the Receiver, BDO  
Canada Limited

TAB 2

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

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

**ROYAL BANK OF CANADA**

**Applicant**

**- and -**

**MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.  
MARA TECH AVIATION FUELS (THOMSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

**Respondents**

**FIFTH REPORT OF BDO CANADA LIMITED IN ITS CAPACITY  
AS COURT APPOINTED RECEIVER**

**JULY 15, 2024**

## TABLE OF CONTENTS

---

<b>INTRODUCTION.....</b>	<b>3</b>
<b>PURPOSE OF FIFTH REPORT .....</b>	<b>3</b>
<b>DISCLAIMER.....</b>	<b>5</b>
<b>BACKGROUND.....</b>	<b>5</b>
<b>ACTIVITIES OF THE RECEIVER SINCE THE FOURTH REPORT .....</b>	<b>6</b>
<b>REMAINING ADMINISTRATIVE TASKS.....</b>	<b>9</b>
<b>STATEMENT OF RECEIPTS AND DISBURSEMENTS .....</b>	<b>10</b>
<b>PROFESSIONAL FEES.....</b>	<b>10</b>
<b>FINAL DISTRIBUTION TO MARA TECH'S UNSECURED CREDITORS.....</b>	<b>11</b>
<b>RECOMMENDATIONS AND ORDER SOUGHT .....</b>	<b>11</b>

## APPENDICES

- A. Order of Justice Lococo, dated August 4, 2016
- B. First Report of the Receiver, dated November 14, 2016, without Appendices
- C. Second Report of the Receiver, dated December 5, 2016, without Appendices
- D. Third Report of the Receiver, dated January 16, 2017, without Appendices
- E. Fourth Report of the Receiver, dated October 25, 2017, without Appendices
- F. Distribution Order
- G. Claims Procedure Order, dated November 2, 2017
- H. Proof of Claim Document Package & Newspaper Advertisements
- I. Claims Tracking Schedule
- J. Marandola's unsecured claim, the Receiver's Notice of Disallowance, and related correspondence
- K. Endorsement of Justice Lococo, dated December 16, 2016
- L. Notice of Disallowance, dated October 27, 2023
- M. Receiver's correspondence to CRA, dated February 9, 2018
- N. CRA correspondence to Receiver, dated May 8, 2018
- O. Receiver's Statement of Receipts and Disbursements as at July 15, 2024
- P. Fee Affidavit of Chris Mazur, sworn July 15, 2024
- Q. Fee Affidavit of Rosemary A. Fisher, sworn June 24, 2024

## INTRODUCTION

1. Pursuant to the Order of the Honourable Justice Lococo, dated August 4, 2016 (the “**Appointment Order**”), BDO Canada Limited was appointed as Receiver (in such capacities, the “**Receiver**”), without security, over the assets, undertakings and properties of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively “**Mara Tech**” or the “**Debtors**”) acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the “**Property**”). A copy of the Appointment Order is attached as **Appendix “A”**.

## PURPOSE OF FIFTH REPORT

2. This Fifth Report is prepared and filed with the Court to:
- (a) supplement the Receiver’s First Report dated November 14, 2016, the Receiver’s Second Report dated December 5, 2016, the Receiver’s Third Report dated January 16, 2017 (the “**Third Report**”), and the Receiver’s Fourth Report dated October 25, 2017 (the “**Fourth Report**”), all of which are attached as **Appendices “B”, “C”, “D”, and “E”** respectively, without appendices;
  - (b) report on the Receiver’s activities since its Fourth Report generally, including the administration of a claims process for Mara Tech’s unsecured creditors;
  - (c) seek direction from the Court relative to the unsecured claims of Canada Revenue Agency (“**CRA**”) and whether or not such claims are eligible to participate in the Receiver’s pending distribution to Mara Tech’s unsecured creditors;
  - (d) seek approval of the fees and disbursements of the Receiver and its’ counsel SimpsonWigle LAW LLP as per the submitted fee affidavits; and
  - (e) seek approval of remaining matters and to otherwise bring the receivership to conclusion.

3. The Receiver requests an Order, *inter alia*:
- (a) approving the activities of the Receiver and its agents as outlined in this Fifth Report;
  - (b) directing the Receiver relative to inclusion or exclusion of the unsecured claims of CRA, totaling \$72,484.43, which will directly impact amounts to be distributed to Mara Tech's unsecured creditors;
  - (c) directing the Receiver, if necessary, in respect of the validity of the Proof of claim of, and standing of, Luigi DeLisio;
  - (d) authorizing the Receiver to make a final distribution to Mara Tech's unsecured creditors, excluding Thompson, representing the balance of the net receipts of the receivership estate;
  - (e) authorizing the Receiver to distribute any future HST refunds to Mara Tech's unsecured creditors, excluding Thompson, if and when received;
  - (f) approving the Receiver's statement of receipts and disbursements as at July 15, 2024;
  - (g) approving the Receiver's fees and disbursements in the amount of \$417,546.30, inclusive of HST, plus estimated costs to complete of \$5,650 at its standard rates and charges, for services rendered as set out in the Receiver's invoice and as detailed in this Fifth Report and the Affidavit of Chris Mazur;
  - (h) approving the fees and disbursements of the Receiver's independent legal counsel, SimpsonWigle LAW LLP, in the amount of \$160,972.67, inclusive of HST and disbursements, plus estimated costs to complete of \$4,943.75 at its standard rates and charges, for services rendered as set out in their respective invoices and as detailed in this Fifth Report and the Affidavit of Rosemary A. Fisher;
  - (i) declaring that the Receiver has duly and properly discharged its duties, responsibilities, and obligations as Receiver and, upon completion of the final distributions to Mara Tech's unsecured creditors, is hereby discharged and

released from any and all further obligations as Receiver, or any claims which have been raised or could have been raised in these proceedings and any and all liability in respect of any act done or default made by the Receiver or any acts or omissions of the Receiver in respect of the receivership and its conduct as Receiver pursuant to its appointment.

## **DISCLAIMER**

4. In preparing this Fifth Report and in making the comments herein, the Receiver has received and relied upon books and records, financial information, emails, correspondence and discussions (to the extent provided) with and from, *inter alia*:

- (a) John and Sheila Marandola, the principals of Mara Tech;
- (b) Luigi De Lisio, counsel to Mara Tech;
- (c) Tony DiPaola, Mara Tech's external accountant;
- (d) Rita Fish, Mara Tech's former bookkeeper, subsequently employed by Tony DiPaola;
- (e) Maria Vujnovic, Senior Counsel, Department of Justice, to Canada Revenue Agency; and
- (f) Royal Bank of Canada and the other secured creditors and their respective counsel (either directly or through the Receiver's counsel).

5. Except as described in this Fifth Report, the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy and completeness of information provided by Mara Tech or any third party in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountant's Handbook.

## **BACKGROUND**

6. Mara Tech provided fueling and ground support services to various airlines. Airlines serviced included Air Canada/Jazz, Porter Airlines, SunWing Airlines, and Bearskin Airlines. Other customers included private aircrafts and charters, including: Canada Post, Ministry of Natural Resources, and the Canadian Department of National

Defense. Mara Tech formerly maintained fixed base operations at public airports located in Windsor, North Bay, Sudbury, and Sault Ste. Marie.

7. Following its appointment, the Receiver was advised that the operations of Mara Tech Aviation Fuels (Thompson) Ltd. ("**Thompson**") had ceased during September 2015 with no remaining assets. The Receiver generated no recoveries with respect to Thompson and by extension there will not be any distribution to creditors of this entity.

8. Pursuant to an Approval and Vesting Order dated December 16, 2016, the Property of Mara Tech located at the North Bay, Sudbury, and Sault Ste. Marie airports was sold to a competitor on a going concern basis. Details of the Receiver's marketing efforts, and subsequent going concern sale, are contained within the Receiver's prior Reports.

9. Pursuant to an Approval and Vesting Order dated January 19, 2017, the Property of Mara Tech located at the Windsor airport was sold to the airport directly. Details of this transaction are contained within the Third Report and the Fourth Report.

10. Following closing of the above referenced sale transactions, which represented substantially all of Mara Tech's Property, the Receiver engaged with CRA to coordinate final trust examinations to quantify priority claim amounts relative to employee source deductions and GST/HST.

11. The priority claims of CRA were finalized on or about August 21, 2017 which enabled the Receiver to proceed with an interim distribution to Mara Tech's priority and secured creditors, as well as to proceed with implementation of a claims process for Mara Tech's unsecured creditors.

#### **ACTIVITIES OF THE RECEIVER SINCE THE FOURTH REPORT**

12. Pursuant to a Distribution Order dated November 2, 2017, which authorized consolidation of the liabilities of Mara Tech with the exception of Thompson, the Receiver made the following interim distributions to Mara Tech's priority and secured creditors:

- Canada Revenue Agency on account of employee source deductions in the amount of \$132,246.56;

- Canada Revenue Agency on account of GST/HST in the amount of \$98,348.58;
- Royal Bank of Canada in the amount of \$578,212.27;
- L.A.K.E.S. Leasing Corporation in the amount of \$79,356.16;
- Kubota Canada Ltd. in the amount of \$64,124.89

Total interim distributions - \$952,288.46

A copy of the Distribution Order is attached as **Appendix “F”**.

13. Pursuant to a Claims Procedure Order dated November 2, 2017, the Receiver implemented a claims process with respect to Mara Tech’s unsecured creditors. A copy of the Claims Procedure Order is attached as **Appendix “G”**.

14. The Claims Procedure Order required the Receiver to, among other items, mail a Proof of Claim Document Package to Mara Tech’s known creditors and to also coordinate placement of newspaper advertisements in cities to which Mara Tech formerly operated in the event there were additional unsecured creditors to which the Receiver was unaware. A copy of the Proof of Claim Document Package mailed to Mara Tech’s known creditors, along with copies of newspaper advertisements, is attached as **Appendix “H”**.

15. The Receiver administered the Court sanctioned claims process which required unsecured creditors of Mara Tech to submit a Proof of Claim, including documentation in support of their claim, by no later than January 15, 2018 being the Claims Bar Date.

16. The Receiver accepted unsecured claims totaling \$222,422.79. A schedule summarizing claims accepted by the Receiver is attached as **Appendix “I”**.

17. John and Sheila Marandola filed a joint unsecured claim with respect to Thompson, a company not named as a party to the Claims Procedure Order. The claim was disallowed in its’ entirety by the Receiver on this basis. The Claims Procedure Order provides that any Claimant who intends to dispute a Notice of Disallowance shall file a Dispute Notice on or before 4pm on the day that is thirty (30) days after the Receiver sends the Notice of Disallowance. If the Claimant fails to file a Dispute Notice within the time provided for under paragraph 12 of the aforesaid Order. A copy of the

Marandola's unsecured claim, the Receiver's Notice of Disallowance, and related correspondence is attached as **Appendix "J"**. The Marandola's did not advance a claim with respect to the balance of Mara Tech entities subject to the Claims Procedure Order.

18. Luigi De Lisio filed an unsecured claim for unpaid services rendered to John and Sheila Marandola and/or Mara Tech which was initially accepted by the Receiver in the amount of \$34,917.14 until it was determined that the services were not such that they qualified as a provable claim. The claim discloses that it was in respect of legal services provided post receivership to John and Sheila Marandola in their efforts to: terminate/set aside the receivership process commenced by RBC against the Mara Tech companies; and, in opposition to approval and vesting of Mara Tech assets sold by the Receiver. It is the Receiver's position that same was out of the ordinary course of business, and not contracted for by, or for the benefit of, Mara Tech. Moreover, the fees were expended in respect of responding materials to the motions of the Receiver in December 2016 and January 2019. The Receiver was successful on each Motion. The Endorsement of Justice Lococo of December 16, 2016 awarded costs to the Receiver, not the Marandolas or Mara Tech. The Endorsement of Lococo J. is appended as **Appendix "K"**.

19. Again, on the January 19, 2017 motion, no costs were awarded to Mr. DeLisio's clients. Thus, it is not a provable claim in the Receiver's view and was disallowed. A Notice of Disallowance was issued on October 27, 2023 and is attached along with the DeLisio claim as **Appendix "L"**.

20. Mr. DeLisio did not file a Dispute Notice within the time provided for under the Order. As such, the Order deems the Claim to be as set out in the Notice of Disallowance.

21. Following expiration of the Claims Bar Date of January 15, 2018, the Receiver was contacted by CRA in connection with its unsecured claims against Mara Tech. CRA failed to participate in the Court sanctioned claims process (i.e. CRA did not submit a Proof of Claim in advance of the Claims Bar Date). The Receiver corresponded with CRA on February 9, 2018 advising that it was not prepared to accept CRA's unsecured claims given the failure of CRA to submit a Proof of Claim in the form required pursuant

to the Claims Procedure Order. A copy of the Receiver's letter is attached as **Appendix "M"**.

22. By letter dated May 8, 2018, a response was received from Maria Vujnovic, Counsel, Tax Law Services Division, setting out the position of CRA relative to its unsecured claims. CRA have taken the position they are entitled to participate in a future distribution relative to their unsecured claims on the basis of prior letters from March 2017 which provide particulars of both deemed trust and unsecured portion of CRA's claims against the various Mara Tech entities. A copy of the above referenced letter, which includes the March 2017 letters, is attached as **Appendix "N"**.

23. As detailed in section 2.6 of the Fourth Report, the claims of CRA quantified in the March 2017 letters were preliminary in nature and subject to reassessment which had the potential to increase Mara Tech's tax liabilities in excess of \$250,000. The Receiver, with the assistance of Mara Tech's former bookkeeper, Ms. Rita Fish, through her new employer, Tony DiPaola Professional Corporation, and with the assistance of an in-house tax expert (BDO Canada LLP) worked closely with CRA to resolve various tax matters and to otherwise crystallize the claims of CRA.

24. The priority claims of CRA were finalized on or about August 21, 2017.

25. CRA have taken the position they are entitled to participate in a future distribution relative to their unsecured claims. The unsecured claims of CRA relative to Mara Tech total \$72,484.43 for employee source deductions and GST/HST.

26. The Receiver has engaged with both CRA and the Department of Justice Canada relative to CRA's failure to participate in the Court sanctioned claims process and their position regarding participation in a future dividend distribution.

#### **REMAINING ADMINISTRATIVE TASKS**

27. As of the date of this report, the Receiver's only remaining administrative tasks will be to wind up the administration of the estate, including:

- (a) the payment of the final distributions to Mara Tech's unsecured creditors, if so approved by the Court;
- (b) the payment of final professional fees, if so approved by the Court;

- (c) preparation of final HST filings and distribution of any future refunds to Mara Tech's unsecured creditors;
- (d) closure of receivership bank account; and
- (e) completing and filing statutory reports with the Office of the Superintendent of Bankruptcy and creditors in respect of the Receiver's discharge.

#### **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

28. A summary of the Receiver's interim statement of receipts and disbursements for the period August 4, 2016 to July 15, 2024 is attached as **Appendix "O"**. As illustrated, receipts total \$1,842,115 related primarily to the going concern sale of Mara Tech.

29. The Receiver has made disbursements totaling \$1,736,174 comprised of interim distributions to Mara Tech's priority and secured creditors, professional costs, and receivership expenditures including the funding of final payroll expenses required to facilitate the going concern sale.

30. Based on the foregoing, as at July 15, 2024, the Receiver had net funds on hand of \$105,942.

#### **PROFESSIONAL FEES**

31. Pursuant to Paragraphs 18, 19, and 20 of the Appointment Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and those of its legal counsel, shall be allowed on a passing of accounts and constitute the Receiver's Charge.

32. For the period August 4, 2016 through to June 21, 2024, fees of the Receiver total \$417,546.30 inclusive of HST. The Receiver's cost estimate to complete its remaining duties, assuming no opposition to the relief sought in this Motion, is \$5,650 inclusive of HST. A copy of the detailed billing of the Receiver, supported by the Affidavit of Chris Mazur, sworn July 15, 2024, is attached as **Appendix "P"**.

33. For the period August 4, 2016 through to May 31, 2024, fees of the Receiver's counsel, SimpsonWigle LAW LLP, total \$160,972.67 inclusive of disbursements and

HST. Counsel's cost estimate to complete remaining matters, including the relief sought in this Motion, is \$4,943.75 inclusive of disbursements and HST. The Receiver has reviewed this estimate and has determined such charges are necessary and are reasonable in amount. Copies of the detailed billings of the Receiver's counsel, supported by the Affidavit of Rosemary A. Fisher, sworn June 24, 2024 are attached as **Appendix "Q"**.

#### **FINAL DISTRIBUTION TO MARA TECH'S UNSECURED CREDITORS**

34. The Receiver has realized on all known assets of Mara Tech.

35. The Receiver currently holds the sum of \$105,942 in trust. After application of the aforementioned cost to complete estimates, collectively totaling \$10,593.75, the amount available for distribution to Mara Tech's unsecured creditors, on a pro rata basis, approximates \$95,348 (the "**Final Distribution**").

36. The Final Distribution translates into a recovery of \$0.429 cents on the dollar to Mara Tech's unsecured creditors with proven claims. Alternatively, the Final Distribution translates into a recovery of \$0.323 cents on the dollar to Mara Tech's unsecured creditors with proven claims should the additional unsecured claims of CRA be admitted.

#### **RECOMMENDATIONS AND ORDER SOUGHT**

37. The Receiver submits this Fifth Report to this Honourable Court in support of its Motion requesting the relief as more particularly described in Paragraph 3 above including, but not limited to:

- (a) directions relative to the unsecured claims of CRA;
- (b) directions, if necessary relative to the claim of Luigi DeLisio;
- (c) approval of the activities of the Receiver and its agents as outlined in this Fifth Report;
- (d) approving the Receiver's statement of receipts and disbursements as at July 15, 2024;
- (e) approving the Receiver's fees and disbursements in the amount of \$417,546.30, inclusive of HST, at its standard rates and charges, for services

rendered as set out in the Receiver's invoice, and its cost to complete estimate in the amount of \$5,650, as detailed in this Fifth Report and the Affidavit of Chris Mazur;

(f) approving the fees and disbursements of the Receiver's independent legal counsel, SimpsonWigle LAW LLP, in the amount of \$160,972.67 at its standard rates and charges, for services rendered as set out in their respective invoices, and its cost to complete estimate in the amount of \$4,943.75, as detailed in this Fifth Report and the Affidavit of Rosemary A. Fisher;

(g) authorizing the Receiver to make pro rata distributions to Mara Tech's unsecured creditors, with proven claims, to include the unsecured claims of CRA if so directed by this Honourable Court, representing the balance of the net receipts of the receivership estate;

(h) authorizing the Receiver to distribute any future HST refunds to Mara Tech's unsecured creditors if and when received; and

(i) declaring that the Receiver has duly and properly discharged its duties, responsibilities, and obligations as Receiver and, upon completion of the aforementioned distributions to Mara Tech's unsecured creditors, is hereby discharged and released from any and all further obligations as Receiver, or any claims which have been raised or could have been raised in these proceedings and any and all liability in respect of any act done or default made by the Receiver or any acts or omissions of the Receiver in respect of the receivership and its conduct as Receiver pursuant to its appointment.

All of which is respectfully submitted this 15<sup>th</sup> day of July, 2024.

**BDO CANADA LIMITED  
COURT APPOINTED RECEIVER OF THE PROPERTY OF  
MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Per :

A handwritten signature in black ink, appearing to read 'CMazur', written over a horizontal line.

Christopher Mazur, CIRP, LIT  
Partner/Senior Vice President

# APPENDIX A

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE  
JUSTICE *Lococo*

)  
)  
)

THURSDAY, THE 4<sup>TH</sup>  
DAY OF AUGUST, 2016

**ROYAL BANK OF CANADA**

Applicant

- and -

**MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**ORDER  
(appointing Receiver)**

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing BDO CANADA LIMITED as receiver [and manager] (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of MARA TECH AVIATION FUELS LTD., MARA-TECH AVIATION SERVICES LTD., MARA TECH AVIATION FUELS (THOMPSON) LTD., and MARA TECH AVIATION FUELS (SUDBURY) LTD. (the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 59 Church Street, St. Catharines, Ontario.

ON READING the affidavit of JASON ZOMOK sworn October 22, 2015 and the Exhibits thereto and on hearing the submissions of counsel for ROYAL BANK OF CANADA, no one

appearing for the debtors although duly served as appears from the affidavits of service of CASSANDRA OSBORNE sworn October 28, 2015 and July 19, 2016 and on reading the consent of BDO CANADA LIMITED to act as the Receiver,

### **SERVICE**

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

### **APPOINTMENT**

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, BDO CANADA LIMITED is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the "Property").

### **RECEIVER'S POWERS**

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to monitor the Property and business of the Debtor;

- (d) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (e) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (f) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (g) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (h) to settle, extend or compromise any indebtedness owing to the Debtors;
- (i) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
  - (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
    - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$100,000.00; and
    - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, [or section 31 of the Ontario *Mortgages Act*, as the case may be,] shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.
- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
  - (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
  - (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
  - (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and

on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in

that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

### **NO PROCEEDINGS AGAINST THE RECEIVER**

8. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

### **NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY**

9. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

### **NO EXERCISE OF RIGHTS OR REMEDIES**

10. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, 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 is 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, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

### **NO INTERFERENCE WITH THE RECEIVER**

11. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without written consent of the Receiver or leave of this Court.

### **CONTINUATION OF SERVICES**

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including

without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case 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.

### **RECEIVER TO HOLD FUNDS**

13. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

### **EMPLOYEES**

14. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

## **PIPEDA**

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

## **LIMITATION ON ENVIRONMENTAL LIABILITIES**

16. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

### **LIMITATION ON THE RECEIVER'S LIABILITY**

17. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

### **RECEIVER'S ACCOUNTS**

18. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

19. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

20. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

### **FUNDING OF THE RECEIVERSHIP**

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may

consider necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

22. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

23. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

24. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

#### **SERVICE AND NOTICE**

25. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further

orders that a Case Website shall be established in accordance with the Protocol with the following URL '<http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>'.

26. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

#### **GENERAL**

27. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

28. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

29. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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.

30. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within

proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

31. THIS COURT ORDERS that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

32. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



Entered at ST. CATHARINES
Inscrit à ST. CATHARINES
in BOOK No. 16
au REGISTRE N° 452
as Document No.
comme Document N°
on / le AUG 04 2016
By / Par BF

## SCHEDULE "A"

### RECEIVER CERTIFICATE

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that BDO CANADA LIMITED, the receiver (the "Receiver") of the assets, undertakings and properties MARA TECH AVIATION FUELS LTD., MARA-TECH AVIATION SERVICES LTD., MARA TECH AVIATION FUELS (THOMPSON) LTD., and MARA TECH AVIATION FUELS (SUDBURY) LTD. acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ (the "Order") made in an action having Court file number \_\_\_\_-CL-\_\_\_\_\_, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the \_\_\_\_\_ day of each month] after the date hereof at a notional rate per annum equal to the rate of \_\_\_\_\_ per cent above the prime commercial lending rate of Bank of \_\_\_\_\_ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

BDO CANADA LIMITED, solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

Per: \_\_\_\_\_

Name:

Title:

**ROYAL BANK OF CANADA**  
Applicant

-and-

**MARA TECH AVIATION FUELS LTD., ET AL.**  
Respondents

Court File No. 56184/15

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at  
ST. CATHARINES

**ORDER**

**CLARK PEDDLE  
FLETT BECCARIO**  
Barristers & Solicitors  
190 Division Street, Box 340  
Welland, Ontario  
L3B 5P9  
Tel # (905) 732-4481  
Fax # (905) 732-2020

Lawyers for the Applicant

LSUC #32002M  
CP\*co

# APPENDIX B

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.

Respondents

**FIRST REPORT TO THE COURT  
SUBMITTED BY BDO CANADA LIMITED  
AS RECEIVER**

November 14, 2016

# *Table of Contents*

---

	<u>Page</u>
1.0 Introduction and Purpose of Report.....	2
1.1 Introduction.....	2
1.2 Purpose of Receiver's First Report.....	2
2.0 Initial Receiver Activities .....	3
2.1 Background.....	3
2.2 Initial Activities .....	4
2.3 Refinancing Initiative .....	5
2.4 Monitoring of Operations .....	5
2.5 Appraisals .....	6
2.6 Independent Counsel .....	7
2.7 Potential Priority Claims.....	7
3.0 Marketing and Sale of the Property .....	8
3.1 Unsolicited Expression of Interest.....	8
3.2 The Receiver's Marketing Strategy .....	8
4.0 Offer Received.....	9
4.1 Marketing Results.....	9
5.0 Professional Fees .....	10
5.1 Fees of the Receiver and the Receiver's Independent Legal Counsel.....	10
6.0 Order Sought.....	10
6.1 Order Sought.....	10

## *Listing of Appendices*

---

Appendix A	-	Initial Order dated August 4, 2016
Appendix B	-	Solicitor's Opinion on Security
Appendix C	-	Baron Finance Commitment Letter, dated June 24, 2016
Appendix D	-	Receiver's Information Requirements, August 5, 2016
Appendix E	-	Notices and Statements of the Receiver
Appendix F	-	Baron Finance Commitment Letter, dated August 9, 2016
Appendix G	-	Baron Finance Commitment Letter, dated August 30, 2016
Appendix H	-	Letter to Mara Tech and Mara Tech's Counsel, September 27, 2016
Appendix I	-	Mara Tech's Counsel Responding Letter, September 29, 2016
Appendix J	-	Receiver's Information Requirements, October 31, 2016
Appendix K	-	Letter to Mara Tech and Mara Tech's Counsel, October 13, 2016
Appendix L	-	Marketing Teaser

## ***1.0 Introduction and Purpose of Report***

---

### **1.1 Introduction**

**1.1.1** On August 4, 2016, and pursuant to section 243(1) of the Bankruptcy and Insolvency Act and section 101 of the Courts of Justice Act, by way of the Order of the Honourable Mr. Justice Lococo, BDO Canada Limited (“**BDO**”) was appointed as Receiver (in such capacities, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively “**Mara Tech**” or the “**Debtors**”) acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the “**Property**”). A copy of the August 4, 2016 Order (the “**Initial Order**”) is attached as **Appendix A**.

**1.1.2** Without obligating the Receiver, the Initial Order authorized the Receiver to, among other things, do the following:

- take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- monitor the Property and business of the Debtors;
- market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- sell, convey, transfer, lease or assign the Property or any part or parts thereof with the approval of the Court; and
- apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property.

### **1.2 Purpose of Receiver’s First Report**

**1.2.1** This constitutes the Receiver’s **First Report** to the Court in this matter and it is filed to:

- report on the Receiver’s activities since its appointment and seek this Honourable Court’s approval of the conduct of the Receiver and its agents as outlined in this First Report; and
- to provide information to the Court relevant to the Debtor’s motion to, among other things, seek an Order rescinding and/or discharging the appointment of the Receiver.

## ***2.0 Initial Receiver Activities***

---

### **2.1 Background**

- 2.1.1** Mara Tech provides fueling and ground support services to various airlines. Airlines serviced include Air Canada/Jazz, Porter Airlines, SunWing Airlines, and Bearskin Airlines. Other customers are private aircrafts and charters, including: Canada Post, Ministry of Natural Resources, and the Canadian Department of National Defense. At present, Mara Tech maintains fixed base operations at public airports located in Sault Ste. Marie, Sudbury, North Bay, and Windsor.
- 2.1.2** Services provided include baggage handling, de-icing of aircraft with glycol, heating and cooling of airplane cabins when parked, supply of electricity to aircraft while parked, and local deliveries of air freight. Mara Tech is also a World Fuel Services Canada, ULC (formerly Imperial Oil) aviation fuel dealer servicing airlines in Sault Ste. Marie and Sudbury.
- 2.1.3** Following its' appointment, the Receiver was advised that the operations of Mara Tech Aviation Fuels (Thompson) Ltd. had ceased during September 2015 (with no remaining assets).
- 2.1.4** The Receiver has obtained an independent legal opinion regarding the Royal Bank of Canada ("**RBC**"), L.A.K.E.S. Leasing Corporation ("**LAKES**"), and Kubota Canada Ltd. ("**Kubota**") security registered in Ontario. It confirms that corresponding Loan Agreements, Security Agreements, Postponement and Assignment of Claim Agreements, and Guarantee and Postponement of Claims are properly executed and good and enforceable in accordance with their terms and that the security interests provided therein were perfected by registration pursuant to the provisions of the PPSA. Attached as **Appendix B** is a true copy of the independent legal opinion dated September 16, 2016.
- 2.1.5** In reference to the RBC security, there are cross guarantees amongst certain of the Mara Tech entities in favour of Mara Tech Aviation Fuels (Sudbury) Ltd. and Mara Tech Aviation Fuels Ltd. (as further detailed in Appendix B).
- 2.1.6** The following table sets out the approximate amounts owing to RBC (inclusive of professional costs incurred by RBC to November 3, 2016), LAKES, and Kubota, by respective entity:

	<b>Operating Location</b>	<b>RBC</b>	<b>LAKES</b>	<b>Kubota</b>
Mara Tech Aviation Fuels Ltd.	Sault Ste. Marie, ON	\$84,168.63	\$78,081.15	N/A
Mara Tech Aviation	Sault Ste. Marie, Sudbury, North	\$258,199.09	As above	\$66,136.80

Services Ltd.	Bay, & Windsor, ON			
Mara Tech Aviation Fuels (Thompson) Ltd.	Operations Ceased September 2015	\$82,048.30	N/A	N/A
Mara Tech Aviation Fuels (Sudbury) Ltd.	Sudbury, ON	\$188,074.77	As above	N/A
Totals		\$612,490.79	\$78,081.15	\$66,136.80

## 2.2 Initial Activities

- 2.2.1 Immediately following its' appointment, the Receiver attended the personal residence of John and Sheila Marandola, Principals of Mara Tech (the "**Principals**"), and served them with a copy of the Initial Order (the "**Initial Meeting**"). Given the nature of Mara Tech's operations (fueling and servicing of commercial airlines), and its' inherent risks, the Receiver had predetermined that it would not operate the business.
- 2.2.2 During the Initial Meeting, the Receiver was presented with a Commitment Letter dated June 24, 2016 (the "**Commitment Letter**") from a private lender Baron Finance ("**Baron**") indicating that Mara Tech was on the cusp of completing a refinancing (envisioned in the amount of up to \$850,000) with such financing reportedly sufficient to satisfy all creditors, as advised by John Marandola. A copy of the Commitment Letter dated June 24, 2016 is attached as **Appendix C**.
- 2.2.3 Based on the content of the Commitment Letter, and representations made by John Marandola in terms of the quantum of envisioned financing vs. creditor obligations, and by reason of the inherent operating risks noted above, the Receiver elected to not take possession or exercise control over the Property, thereby permitting the Debtors to remain in possession and control of their respective businesses and day to day operations.
- 2.2.4 Given its' mandate pursuant to the Initial Order, to evaluate both liquidation value and the refinancing as envisioned by the Commitment Letter (in particular the quantum of envisioned financing vs. creditor obligations), the Receiver supplied Mara Tech with a list of Information Requirements on August 5, 2016. A copy of the Receiver's list of Information Requirements is attached as **Appendix D**.
- 2.2.5 On August 15, 2016, the Receiver issued its' Notice and Statement of Receiver (each respective entity) as required under the Bankruptcy and Insolvency Act. Consolidated trade creditor exposure (as advised by the Debtors) totaled \$8,267.94. Copies of the respective Notices are attached as **Appendix E**.

## **2.3 Refinancing Initiative**

- 2.3.1** Following its' appointment, with the consent of Mara Tech, the Receiver initiated contact with Baron to discuss the terms and quantum of available financing (originally envisioned in the amount of up to \$850,000 supported by a combination of an accounts receivable factoring facility, an inventory facility, and an equipment facility). Baron advised the Receiver that it was in the process of completing associated due diligence and that a further Commitment Letter would follow.
- 2.3.2** On August 9, 2016, a revised proposal was received from Baron envisioning financing of up to \$1,150,000 (combination of an accounts receivable factoring facility, an equipment facility, and a real estate facility). A copy of the Commitment Letter dated August 9, 2016 is attached as **Appendix F**.
- 2.3.3** On August 30, 2016, a further revised proposal was received from Baron envisioning financing of up to \$812,000 (limited to an accounts receivable factoring facility and a real estate facility). The primary form of security required by Baron was in the form of mortgages over real estate owned by the Principals' personally. A copy of the Commitment Letter dated August 30, 2016 is attached as **Appendix G**.
- 2.3.4** In connection with the Commitment Letter dated August 30, 2016, and through subsequent discussion with Baron and Mara Tech, the Receiver was advised that Baron were prepared to provide an initial advance of \$512,000 given collateral limitations (in particular accounts receivable in support of the factoring facility). Based on the foregoing, the quantum of available financing was insufficient to satisfy Mara Tech's creditors.
- 2.3.5** As noted above, the primary form of security required by Baron was in the form of mortgages over real estate owned by the Principals' personally. On September 14, 2016, RBC obtained Summary Judgment against Mara Tech and the Principals' personally (with Writs subsequently filed) effectively encumbering the properties over which Baron intended to take as security. The quantum of the Judgment's (on a consolidated basis) approximated \$494,000 plus interest. As a result, the Baron financing proposal did not move forward on the terms envisioned.

## **2.4 Monitoring of Operations**

- 2.4.1** Paragraph 3 (c) of the Initial Order empowers and authorizes the Receiver to monitor the Property and business of Debtors. The Receiver, to a large extent, has been unable to effectively monitor the business and in particular cash flow from operations.
- 2.4.2** As noted above, the Receiver supplied Mara Tech with a list of Information Requirements on August 5, 2016. Despite repeated follow up, much of this information remains outstanding. In particular, the Debtors have not provided forecasted cash flows or otherwise produced current financial reporting following the Receiver's appointment.
- 2.4.3** Given the lack of cooperation, or otherwise the inability to produce the requested financial information, the Receiver attended Mara Tech's accounting office in St. Catharines on August 31, 2016 and provided the Debtor's bookkeeper with a cash flow

template for monitoring purposes (to be populated by Mara Tech). To date, the Receiver has not been provided with a populated cash flow template.

- 2.4.4 By letter dated September 27, 2016, the Receiver's counsel wrote to Mara Tech's counsel regarding the outstanding Information Requirements. A copy of this letter, along with the response of Mara Tech's counsel, are attached as **Appendices H and I** respectively.
- 2.4.5 At present, Mara Tech remain in possession and control of their respective businesses and day to day operations (including the accounting function). On October 18, 2016, the Receiver was advised by Mara Tech's bookkeeper that there had been no bookkeeping completed since July 31, 2016 and that the May 31, 2016 bank reconciliation was still in process.
- 2.4.6 Following the appointment of the Receiver, on or about August 30, 2016, Imperial Oil switched to a prepayment system whereby Mara Tech was required to prepay for fuel deliveries. Based on the Receiver's communications with John Marandola and Mara Tech's bookkeeper, this has severely constricted cash flow to the point where Mara Tech are struggling to fund current obligations including payroll.
- 2.4.7 The Receiver understands that Mara Tech maintains a single operating bank account with TD Bank resulting in comingling of receipts and disbursements for each respective entity (making a determination of respective cash flow and profitability difficult). The Receiver is aware that on at least one occasion the Principals' injected (and subsequently withdrew) personal funds to cover payroll. Further, the Receiver has received several notifications from Canada Revenue Agency ("CRA") of returned (NSF) cheques intended as payment towards GST/HST and employee source deduction obligations.
- 2.4.8 The Receiver understands that the Debtors have not made any principal or interest payments to RBC (the primary secured creditor) for a period of 12 months or more.
- 2.4.9 The Receiver has not been provided with any updated financial information or bank account activity since October 12, 2016. A copy of the Receiver's most recent information request, dated October 31, 2016, is attached as **Appendix J** (which remains outstanding).
- 2.4.10 Based on the foregoing, the Receiver has been unable to determine with certainty the current financial position, cash flow from operations, or financial viability of Mara Tech. Based on known information, the Receiver is concerned regarding Mara Tech's ability to fund its' current obligations or otherwise continue operating given cash flow constraints (with creditor exposure increasing in the interim).

## 2.5 Appraisals

- 2.5.1 To evaluate prospects of realization in a liquidation scenario, with the consent of Mara Tech, the Receiver commissioned an appraisal of equipment and operating assets located at each of the four airport facilities. The appraised value of equipment and operating assets is not sufficient to satisfy Mara Tech's outstanding creditor obligations and liabilities.

## **2.6 Independent Counsel**

**2.6.1** The Receiver has retained SimpsonWigle LAW LLP as independent counsel to provide advice and assistance with respect to receivership matters.

## **2.7 Potential Priority Claims**

**2.7.1** The following table summarizes reported priority payable exposure as at August 9, 2016 (based upon online CRA statements supplied by Mara Tech's bookkeeper):

<b>Company:</b>	<b>Source Deductions:</b>	<b>GST/HST:</b>
MARA TECH AVIATION FUELS LTD.	\$25.59	NIL
MARA-TECH AVIATION SERVICES LTD.	\$100,760.11	\$235.45
MARA TECH AVIATION FUELS (THOMPSON) LTD.	\$6,340.41 (cheque previously issued to CRA which remains outstanding)	NIL
MARA TECH AVIATION FUELS (SUDBURY) LTD.	\$117.74	\$124.76
Totals	\$107,243.85	\$360.21

**2.7.2** On or about September 7, 2016, the Receiver was provided with CRA Notices of Assessment with respect to GST/HST totaling \$79,656.78 indicating a significant deterioration to amounts outstanding as of August 9, 2016.

**2.7.3** Further, on October 24, 2016, the Receiver received notification from CRA of returned payments from Mara Tech totaling \$32,448.95 (GST/HST) and \$15,045.00 (employee source deductions) indicating a further deterioration.

**2.7.4** Following its appointment, the Receiver coordinated scheduling of trust examinations with CRA and Mara Tech with such examinations being conducted on or about September 27, 2016. At present, the Receiver awaits results of the aforementioned trust examinations to confirm priority payable obligations.

**2.7.5** Any possible claim by CRA for unpaid GST/HST or unpaid employee source deductions would be deemed to be held in trust for the Crown separate and apart from the property of the Debtors and from property held by any secured creditor of the Debtors that, but for a security interest, would be property of the Debtors, pursuant to section 227(4) of the Income Tax Act (Canada) and section 221(1) of the Excise Tax Act (Canada).

**2.7.6** Mara Tech employs approximately 95 employees. Certain of these employees are party to a collective bargaining agreement. In the event operations cease, Mara Tech's employees may be entitled to make claims under the Wage Earner Protection Program for

wages, salaries, commissions or compensation for services rendered during the six month period prior to the date of receivership. Such claims are secured to the extent of \$2,000 per employee over Mara Tech's current assets. Service Canada, as the administrator of the Wage Earner Protection Program, are included on the service list for this motion.

### ***3.0 Marketing and Sale of the Property***

---

#### **3.1 Unsolicited Expression of Interest**

- 3.1.1** Following its' appointment, the Receiver was contacted by a competitor in the industry who expressed an interest in acquiring Mara Tech as a going concern (the "**Prospective Purchaser**") including the re-hiring of most if not all of the Debtors' current employees. On September 2, 2016, the Prospective Purchaser entered into a "Confidentiality and Non-Disclosure Agreement" with the Receiver and was provided with certain historical financial information obtained from Mara Tech in order to complete due diligence.
- 3.1.2** On September 12, 2016, by way of e-mail, the Prospective Purchaser submitted a written "Expression of Interest" in an amount greatly exceeding liquidation value. The "Expression of Interest" was communicated to Mara Tech and their counsel (in general terms) who were not receptive to a going concern sale of the business.
- 3.1.3** Given the status of the Baron financing proposal (effectively no longer an option), in the interest of maximizing realization for the stakeholders (the alternative being liquidation), the Receiver was of the view that a going concern sale of the business would generate the best possible recovery. In order to further canvass the market, the Receiver implemented the following marketing strategy.

#### **3.2 The Receiver's Marketing Strategy**

- 3.2.1** Pursuant to the Initial Order, the Receiver is authorized to market for sale any or all of the Property and negotiate such terms and conditions of sale as the Receiver in its discretion may deem appropriate.
- 3.2.2** In recognition that the Property is a unique asset, with a specific and limited pool of potential purchasers, the Receiver concluded that it would undertake a focused marketing program targeting the existing Imperial Oil dealer network (consisting of 15 targets).
- 3.2.3** In connection with its marketing strategy, to assist potential purchasers in their evaluation of the purchase opportunity, the Receiver implemented an online data room providing particulars of the Property, operations, and historical financial information.
- 3.2.4** Commencement of the Receiver's marketing program (and further negotiation with the Prospective Purchaser) was delayed due to the timing of receipt of certain contracts from Mara Tech (originally requested on August 5, 2016). Specifically, fuel contracts, airline contracts, and the union contract were not received until September 28, 2016. The

Receiver was ultimately required to contact the various airport facilities directly to obtain occupancy lease agreements (received throughout the month of October 2016).

- 3.2.5 On October 13, 2016, the Receiver wrote to Mara Tech and Mara Tech's counsel providing notification of its' intention to market the Property of Mara Tech for sale effective immediately. Mara Tech was invited to participate in the sales process and was also asked to provide the names and contact information for anyone who may have an interest in the property of Mara Tech. Mara Tech elected not to participate in the sales process or otherwise identify any potential purchasers. A copy of the Receiver's letter is attached as **Appendix K**.
- 3.2.6 The Receiver's focused marketing program commenced October 13, 2016 and concluded on November 4, 2016. Potential purchasers were contacted by way of an e-mail teaser and were invited to contact the Receiver in order to be provided with access to the online data room to evaluate the opportunity. A copy of the Receiver's e-mail teaser is attached as **Appendix L**.

---

## ***4.0 Offer Received***

### **4.1 Marketing Results**

- 4.1.1 As a result of its marketing efforts, the Receiver was contacted by a total of 4 potential purchasers. Signed confidentiality agreements were received from each of these potential purchasers who were then provided with access to the Receiver's online data room.
- 4.1.2 A single offer with deposit was received on November 4, 2016 utilizing the Receiver's form of Agreement of Purchase and Sale ("APS"). The offer contains certain terms and conditions and the Receiver is presently in negotiation with the potential purchaser in order to establish terms and conditions agreeable to both parties. Based on negotiations to date, the Receiver contemplates that the Receiver and potential purchaser will reach agreement with respect to an APS. The APS will be conditional on court approval. Once the terms and conditions of the APS are finalized, and prior to court approval, the Receiver independently, or in conjunction with the potential purchaser, will communicate with Mara Tech's customers, suppliers, landlords, and employees with a view to furthering the transaction which is the subject of the APS.
- 4.1.3 The offer provides a purchase price which greatly exceeds liquidation value, envisions the re-hiring of most if not all of the Debtor's current employees, and is the best prospect of realization for the stakeholders.

## ***5.0 Professional Fees***

---

### **5.1 Fees of the Receiver and the Receiver's Independent Legal Counsel**

- 5.1.1** Pursuant to Paragraph 18 of the Initial Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and those of its legal counsel, shall be allowed on a passing of accounts and constitute the Receiver's Charge.
- 5.1.2** For the period ended November 4, 2016, the Receiver has incurred fees and disbursements of \$93,698.21, inclusive of disbursements and HST.
- 5.1.3** For the period ended November 4, 2016, the Receiver's counsel, SimpsonWigle LAW LLP, has incurred fees and disbursements of \$29,780.00, inclusive of disbursements and HST.

## ***6.0 Order Sought***

---

- 6.1** The Receiver submits this First Report to this Honourable Court in support of its motion requesting this Honourable Court to grant:
- a) an Order approving the First Report of the Receiver and the conduct of the Receiver and its agents as outlined in this First Report.

All of which is respectfully submitted this 14<sup>th</sup> day of November, 2016.

**BDO CANADA LIMITED  
COURT APPOINTED RECEIVER OF THE PROPERTY OF  
MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**



Per: Christopher Mazur, CIRP, LIT  
Partner/Senior Vice President

# APPENDIX C

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.

Respondents

**SECOND REPORT TO THE COURT  
SUBMITTED BY BDO CANADA LIMITED  
AS RECEIVER**

December 5, 2016

# *Table of Contents*

---

	<u>Page</u>
1.0 Introduction and Purpose of Report.....	2
1.1 Introduction.....	2
1.2 Purpose of Receiver's Second Report .....	2
2.0 Marketing and Sale of the Property .....	3
2.1 Agreement of Purchase and Sale .....	3
3.0 Existing Refinancing Efforts .....	4
3.1 Baron Finance .....	4
4.0 Creditor Obligations .....	5
4.1 Indebtedness .....	5
5.0 Professional Fees .....	6
5.1 Fees of the Receiver and the Receiver's Independent Legal Counsel.....	6
6.0 Sault Ste. Marie Leased Property .....	7
7.0 Order Sought.....	8
7.1 Order Sought.....	8

## ***Listing of Appendices***

---

- Appendix A - Initial Order dated August 4, 2016
- Appendix B - Receiver's First Report (Without Exhibits), dated November 14, 2016
- Appendix C - Baron Finance Commitment Letter, dated November 7, 2016
- Appendix D - Corporate search with respect to Marandola Holdings Ltd. dated October 18, 2016

## ***1.0 Introduction and Purpose of Report***

---

### **1.1 Introduction**

- 1.1.1** On August 4, 2016, by way of the Order of the Honourable Mr. Justice Lococo, BDO Canada Limited was appointed as Receiver (in such capacities, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively “**Mara Tech**” or the “**Debtors**”) acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the “**Property**”). A copy of the August 4, 2016 Order (the “**Initial Order**”) is attached as **Appendix A**.

### **1.2 Purpose of this Report**

- 1.2.1** This constitutes the Receiver’s **Second Report** to the Court in this matter and it is filed to:
- supplement the Receiver’s First Report dated November 14, 2016, attached as **Appendix B** without Exhibits;
  - report on the Receiver’s activities since its’ First Report and seek this Honourable Court’s approval of the conduct of the Receiver and its agents as outlined in this Second Report; and
  - provide background in support of the Receiver’s recommendation that the Agreement of Purchase and Sale entered into between the Receiver and Executive Aviation Fuels Ltd. (“**Executive Aviation**”) be approved as further detailed in the Receiver’s Confidential Supplement to this Second Report.

## ***2.0 Marketing and Sale of the Property***

---

### **2.1 Agreement of Purchase and Sale**

**2.1.1** Pursuant to the Initial Order, the Receiver is authorized, among other things, to do the following:

- market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- sell, convey, transfer, lease or assign the Property or any part or parts thereof with the approval of the Court; and
- apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property.

**2.1.2** The Receiver's focused marketing program (detailed in the Receiver's First Report) concluded on November 4, 2016 resulting in a single offer with deposit utilizing the Receiver's form of Agreement of Purchase and Sale ("**APS**"), subject to certain conditions requested by the offeror, namely Executive Aviation.

**2.1.3** Executive Aviation presently carries on a business from the London airport that is similar to that of Mara Tech. The APS envisions that Executive Aviation will acquire the Property of Mara Tech that is located at the Windsor, North Bay, Sudbury, and Sault Ste. Marie airports on a going concern basis and for it to continue to carry on the business of Mara Tech from each of the respective airports. The APS further envisions the re-hiring of most if not all of Mara Tech's employees.

**2.1.4** Through subsequent negotiation, the APS was finalized on November 18, 2016 on terms and conditions agreeable to the Receiver and Executive Aviation. The APS is conditional upon, among other things, Court approval. At present, the principals of Mara Tech, John and Sheila Marandola (the "**Principals**"), continue to operate the business of Mara Tech and do not support a going concern sale of the business. Details of the APS are included in the Receiver's Confidential Supplement to this Second Report.

**2.1.5** The Receiver is of the opinion that it is in the best interest of the stakeholders of Mara Tech that the APS with Executive Aviation be approved and completed and will be strongly recommending the same to the presiding judge.

### ***3.0 Existing Refinancing Efforts***

---

#### **3.1 Baron Finance**

- 3.1.1** Details of Mara Tech's efforts to refinance post receivership are set out in the Receiver's First Report.
- 3.1.2** Mara Tech continues its efforts to refinance as evidenced by an updated Commitment Letter advanced by Baron Finance ("**Baron**") dated November 7, 2016 (supplied to the Receiver by John Marandola on November 17, 2016).
- 3.1.3** The updated Commitment Letter is on the same terms as the August 30, 2016 Commitment Letter envisioning financing of up to \$812,000 (secured by an accounts receivable factoring facility of up to \$500,000 and a real estate facility of up to \$312,000). The primary form of security required by Baron with respect to the real estate facility is again in the form of mortgages over real estate owned by the Principals' personally. A copy of the Commitment Letter dated November 7, 2016 is attached as **Appendix C**.
- 3.1.4** At present, to the Receiver's knowledge, the quantum of available financing envisioned by the updated Commitment Letter is unknown (initial advance presumably contingent on the level of eligible accounts receivable in support of the factoring facility). Further, as noted above and in the Receiver's First Report, the primary form of security required by Baron is in the form of mortgages over real estate owned by the Principals' personally. The Receiver understands the subject real estate is encumbered by way of existing mortgages and subsequent Writs registered on title in favour of the Royal Bank of Canada ("**RBC**").
- 3.1.5** Given the existing real estate encumbrances, the quantum of available financing envisioned by the updated Commitment Letter may be limited to an accounts receivable factoring facility of up to \$500,000 (presumably requiring the consent of RBC given its' existing security over Mara Tech's accounts receivable by way of General Security Agreement). At present, the Receiver has no information pertaining to the level of accounts receivable which may be available to support the envisioned factoring facility.
- 3.1.6** The Receiver is aware that John Marandola, through legal counsel, is in direct contact with RBC regarding a possible assignment of security in connection with the updated Commitment Letter. At present, the Receiver is not aware of the status of these negotiations or Mara Tech's intentions regarding Mara Tech's additional creditors.

## 4.0 Creditor Obligations

### 4.1 Indebtedness

4.1.1 The following table sets out the approximate amounts owing to Mara Tech's secured creditors, by respective entity:

	Operating Location	Royal Bank (December 1, 2016)	LAKES Leasing (December 5, 2016)	Kubota Canada (December 5, 2016)
Mara Tech Aviation Fuels Ltd.	Sault Ste. Marie, ON	\$85,102.63	\$78,081.15	N/A
Mara Tech Aviation Services Ltd.	Sault Ste. Marie, Sudbury, North Bay, & Windsor, ON	\$259,889.75	As above	\$62,677.54
Mara Tech Aviation Fuels (Thompson) Ltd.	Operations Ceased September 2015	\$82,936.98	N/A	N/A
Mara Tech Aviation Fuels (Sudbury) Ltd.	Sudbury, ON	\$189,391.12	As above	N/A
Totals		\$617,320.48	\$78,081.15	\$62,677.54

4.1.2 The following table sets out the approximate amounts owing to Canada Revenue Agency ("CRA"), by respective entity (based on verbal communication with CRA held on December 5, 2016):

Company:	Source Deductions:	GST/HST:
MARA TECH AVIATION FUELS LTD.	NIL	NIL
MARA-TECH AVIATION SERVICES LTD.	\$147,414.07	\$28,707.43
MARA TECH AVIATION FUELS (THOMPSON) LTD.	\$6,537.42	NIL
MARA TECH AVIATION FUELS (SUDBURY) LTD.	\$119.57	\$12,204.91
Totals	\$154,071.06	\$40,912.34

- 4.1.3 Current amounts owing to CRA, as presented in the above table, have increased by approximately \$87,379 when compared to amounts owing as of August 9, 2016 as detailed in the Receiver's First Report (\$194,983 vs. \$107,604).
- 4.1.4 The Receiver has been in direct contact with the airports from which Mara Tech operates and understands there are rent arrears in Sudbury totaling \$14,406.39 (as of November 1, 2016) and in Windsor totaling \$13,503.64 (as of October 31, 2016). Through discussion with the Windsor airport, the Receiver understands that Mara Tech has not paid any rent since prior to the receivership and as a result the Windsor airport is considering bringing a Motion to have the receivership Stay of Proceedings lifted so it may terminate Mara Tech's existing month to month occupancy leases.
- 4.1.5 As noted in the Receiver's First Report, the Receiver has not been provided with any updated financial information or bank account activity since October 12, 2016. On October 18, 2016, the Receiver was advised by Mara Tech's bookkeeper that there had been no bookkeeping completed since July 31, 2016 and that the May 31, 2016 bank reconciliation was still in process. Accordingly, the Receiver is unable to quantify amounts which may be outstanding to unsecured creditors.
- 4.1.6 Based on the foregoing, Mara Tech's known creditor exposure exceeds \$980,000 before costs of the receivership. The maximum borrowing availability envisioned by Baron's updated Commitment Letter, in the event such financing is available, will be insufficient to satisfy Mara Tech's outstanding creditor obligations.
- 4.1.7 As detailed in the Receiver's First Report, the Receiver remains concerned regarding Mara Tech's ability to fund its' current obligations or otherwise continue operating given cash flow constraints (with creditor exposure increasing in the interim).
- 4.1.8 The APS entered into between the Receiver and Executive Aviation provides a purchase price which greatly exceeds liquidation value, exceeds the maximum borrowing availability envisioned by Baron's updated Commitment Letter, envisions the re-hiring of most if not all of Mara Tech's current employees, and is the best prospect of realization for the stakeholders.

---

## ***5.0 Professional Fees***

### **5.1 Fees of the Receiver and the Receiver's Independent Legal Counsel**

- 5.1.1 Pursuant to Paragraph 18 of the Initial Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and those of its legal counsel, shall be allowed on a passing of accounts and constitute the Receiver's Charge.
- 5.1.2 For the period ended November 30, 2016, the Receiver has incurred fees and disbursements of \$124,351.19, inclusive of disbursements and HST.

- 5.1.3 For the period ended November 30, 2016, the Receiver's counsel, SimpsonWigle LAW LLP, has incurred fees and disbursements of \$37,717.30, inclusive of disbursements and HST.

## ***6.0 Sault Ste. Marie Leased Property***

---

- 6.1 The Debtors, Mara-Tech Aviation Services Ltd. ("**Aviation Services**") and Mara Tech Aviation Fuels Ltd. ("**Aviation Fuels**") are, on behalf of Mara Tech, the sole provider of the Services to the Sault Ste. Marie Airport.
- 6.2 Aviation Services and Aviation Fuels operate from premises at the Sault Ste. Marie Airport that is described in four leases between Sault Ste. Marie Airport Development Corporation ("**Sault Ste. Marie Airport**"), as landlord and Marandola Holdings Ltd., the named tenant in the four leases.
- 6.3 Marandola Holdings Ltd. is related to all of the Debtors and carries on no business.
- 6.4 Marandola Holdings Ltd. is a dissolved corporation and in fact, it was dissolved on December 22, 2008 by order of the Director under the provisions of the *Ontario Business Corporations Act* by reason of default under the *Corporation Tax Act* and Marandola Holdings Ltd.'s Articles of Incorporation have not been revived. A copy of a Corporation Search Report as at October 18, 2016 respecting Marandola Holdings Ltd. is attached as **Appendix D**.
- 6.5 The four leases predate the dissolution of Marandola Holdings Ltd. and all renewals thereof were made subsequent to the dissolution of Marandola Holdings Ltd.
- 6.6 The Receiver has been in communication with the Sault Ste. Marie Airport and is advised that Sault Ste. Marie Airport would not have entered into leases with a dissolved corporation.
- 6.7 By reason of its dissolution, any right or entitlement that Marandola Holdings Ltd. may have had in the four leases, if any, has escheated to the Crown.
- 6.8 Marandola Holdings Ltd. is not in possession of any of the lands, buildings or premises that are described in the four leases.
- 6.9 Sault Ste. Marie Airport has advised the Receiver that its rent for the premises occupied by Aviation Fuels and Aviation Services is in good standing and has historically been paid by Aviation Services and is currently being paid by Aviation Services.
- 6.10 The Receiver has been advised by Sault Ste. Marie Airport that Marandola Holdings Ltd. is not in occupation of Sault Ste. Marie Airport and Sault Ste. Marie Airport at no time

consented to Sault Ste. Marie Airport assigning or subletting the four leases to Aviation Services or Aviation Fuels or either of them.

- 6.11 Aviation Services and Aviation Fuels are in fact the de facto tenants with respect to the premises that are the subject of the four leases.
- 6.12 Sault Ste. Marie Airport agrees to the Court terminating or providing the Receiver with the right to terminate any lease rights that Marandola Holdings Ltd. might have with respect to the four leases at the Sault Ste. Marie Airport, if any, in the context of and conditional upon the completion of the APS between the Receiver and Executive Aviation and Sault Ste. Marie Airport entering into a new lease with Executive Aviation on terms and conditions satisfactory to Sault Ste. Marie Airport.


---

## 7.0 Order Sought

- 7.1 The Receiver submits this Second Report to this Honourable Court in support of its motion requesting, *inter alia*, this Honourable Court to grant:
- a) an Order approving the Second Report of the Receiver and the conduct of the Receiver and its agents as outlined in this Second Report; and
  - b) an Order approving the APS as further detailed in the Receiver's Confidential Supplement to this Second Report.

All of which is respectfully submitted this 5<sup>th</sup> day of December, 2016.

**BDO CANADA LIMITED  
COURT APPOINTED RECEIVER OF THE PROPERTY OF  
MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

  
Per: Christopher Mazur, CIRP, LIT  
Partner/Senior Vice President

# APPENDIX D

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

**BETWEEN:**

**ROYAL BANK OF CANADA**

**Applicant**

**- and -**

**MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

**Respondents**

**THIRD REPORT TO THE COURT  
SUBMITTED BY BDO CANADA LIMITED  
AS RECEIVER**

**January 16, 2017**

## *Table of Contents*

1.0	Introduction and Purpose of Report.....	2
1.1	Introduction.....	2
1.2	Purpose of this Report.....	2
2.0	Marketing and Sale of the Property.....	4
2.1	Agreement of Purchase and Sale.....	4
2.2	Termination of the Receiver's Duties at Windsor International Airport.....	7
3.0	Creditor Obligations.....	8
3.1	Bank Indebtedness.....	8
4.0, 4.1	Receipts and Disbursements.....	9
5.0	Professional Fees.....	10
5.1	Fees of the Receiver and the Receiver's Independent Legal Counsel.....	10
6.0, 6.1	Order Sought.....	10

### **APPENDICES:**

**Appendix A** - Initial Order, dated August 4, 2016

**Appendix B** - Receiver's First Report (Without Exhibits), dated November 14, 2016

**Appendix C** - Receiver's Second Report (Without Exhibits), dated December 5, 2016

**Appendix D** - Agreement of Purchase and Sale with Your Quick Gateway (Windsor) Inc., dated December 29, 2016 (Price Redacted)

**Appendix E** - Receiver's Schedule of Estimated Net Realization, dated January 13, 2017

**Appendix F** - Accounts Receivable Listing provided by Mara Tech, as at January 13, 2017

**Appendix G** - Accounts Payable Listing provided by Mara Tech, as at January 10, 2017

**Appendix H** - Schedule of Receipts and Disbursements, dated January 13, 2017

**1.1 Introduction**

**1.1.1** On August 4, 2016, by way of the Order of the Honourable Mr. Justice Lococo, BDO Canada Limited was appointed as Receiver (in such capacities, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively “**Mara Tech**” or the “**Debtors**”) acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the “**Property**”). A copy of the August 4, 2016 Order (the “**Initial Order**”) is attached as **Appendix A**.

**1.2 Purpose of this Report**

**1.2.1** This constitutes the Receiver’s **Third Report** to the Court in this matter and it is filed to:

- supplement the Receiver’s First and Second Reports dated November 14, 2016 and December 5, 2016, attached as **Appendix B** and **Appendix C** respectively, without Exhibits;
- report on the Receiver’s activities since its’ Second Report and seek this Honourable Court’s approval of the conduct of the Receiver and its agents as outlined in this Third Report;
- support the Receiver’s Motion for an Order approving the Agreement of Purchase and Sale between the Receiver, as vendor, and Your Quick Gateway (Windsor) Inc., dated December 29, 2016, (the “Windsor APS”) and authorizing the Receiver to complete the transaction contemplated thereby;
- support the Receiver’s Motion for an Order that with respect to the completion of the Windsor APS that the Purchased Assets, as defined in the Windsor APS (primarily equipment) be vested in the Purchaser, Your Quick Gateway (Windsor) Inc.;
- support the Receiver’s Motion for an Order that in conjunction with the completion of the Windsor APS that the Receiver be at liberty to terminate all of the employees of Mara Tech that work at the Windsor International Airport; and
- respond to the Respondents’ Motion for, *inter alia*, injunctive relief returnable before the Court on Thursday, January 19, 2017.

**1.2.2** Should this Court not approve the Windsor APS and it not be completed, then this Report is to support the Receiver’s Motion for an Order, **in the alternative**:

- i. directing the Receiver to discontinue any further steps, actions or proceedings with respect to it realizing on the equipment of Mara Tech that

is located at the Windsor International Airport and directing that the Receiver not have any involvement with respect to the operation or with respect to future operations of Mara Tech at the Windsor International Airport;

- ii. that the Receiver shall be entitled to collect or enforce payment of only those accounts of Mara Tech generated with respect to services provided by Mara Tech at the Windsor International Airport to and including January 13, 2017; and
- iii. that subject to further order of the Court, directing that for the purposes of the distribution of proceeds of realization to unsecured creditors of Mara Tech, that liabilities and obligations of Mara Tech shall not include those incurred post January 13, 2017.

## 2.0

## *Marketing and Sale of the Property*

---

### 2.1 Agreement of Purchase and Sale

2.1.1 Pursuant to the Initial Order, the Receiver is authorized, among other things, to do the following:

- market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- sell, convey, transfer, lease or assign the Property or any part or parts thereof with the approval of the Court; and
- apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property.

2.1.2 Pursuant to the terms and conditions of the APS (as hereinafter defined) dated November 4, 2016, and the Approval and Vesting Order of the Honourable Justice Lococo dated December 16, 2016 (the “**Executive Order**”), the Property of Mara Tech located at the North Bay, Sudbury, and Sault Ste. Marie airports was duly sold and transferred to Executive Aviation Fuels Ltd. and to Executive Aviation Fuels (Sudbury) Ltd. (collectively “**Executive Aviation**”) for proceeds of \$1,000,000 (plus an additional \$300,000, subject to adjustment, with respect to existing fuel reserves on hand). Closing of the sale transaction was completed on December 17, 2016.

2.1.3 The Agreement of Purchase and Sale entered into between the Receiver and Executive Aviation, dated November 4, 2016, (the “**APS**”) originally envisioned that Executive Aviation would also acquire the Property of Mara Tech located at the Windsor International Airport, which is owned by Your Quick Gateway (Windsor) Inc. (“**Your Quick Gateway**”). As detailed in the Receiver’s Confidential Supplement to its Second Report, Your Quick Gateway was not supportive of the sale to Executive Aviation on the basis of its intention to provide ground handling services itself. As a result, pursuant to the Executive Order, the Property of Mara Tech located at the Windsor International Airport was carved out from the APS resulting in a purchase price reduction of \$200,000.

2.1.4 At present, Mara Tech continues to operate from the Windsor International Airport where the balance of Mara Tech’s equipment assets are located. The Receiver understands that the operation of Mara Tech at the Windsor International Airport is the provision of ground handling services to primarily Jazz Airline which includes such services by way of sub contract to Sunwing Airlines.

- 2.1.5 In order to realize on the balance of Mara Tech's equipment assets located in Windsor the Receiver canvassed both John Marandola (Mara Tech's principal) and Your Quick Gateway to assess interest.
- 2.1.6 The aforesaid operation of Mara Tech at the Windsor International Airport requires Mara Tech, by way of agreement between the owner of the Windsor International Airport, Your Quick Gateway (Windsor) Inc. ("Your Quick") and Mara Tech, to have access or occupancy of certain facilities at the Windsor International Airport.
- 2.1.7 The Receiver understands that the agreement between Mara Tech and Your Quick which provides Mara Tech with access and occupancy to the requisite facilities at the Windsor International Airport is presently on a month-to-month basis.
- 2.1.8 On December 23, 2016, the Receiver (via counsel) wrote to both John Marandola and Your Quick Getaway, provided the Receiver's form of Agreement of Purchase and Sale and accompanying Terms and Conditions of Sale, and invited both parties to make an offer with respect to the remaining equipment of Mara Tech that is located at the Windsor International Airport.
- 2.1.9 Your Quick Gateway advised the Receiver that it intends to take Mara Tech's ground handling services in house and directly service the relevant airlines. Further, Your Quick Gateway has indicated that it is not prepared to enter into any long term arrangement with Mara Tech to permit Mara Tech to have occupation and access to the Windsor International Airport relative to it providing continued ground handling services.
- 2.1.10 By way of Agreement of Purchase and Sale dated December 29, 2016 (the "**Windsor APS**"), the Receiver has received an offer from Your Quick Gateway with respect to it purchasing from the Receiver the remaining equipment of Mara Tech that is located at the Windsor International Airport. A copy of the Windsor APS is attached as **Appendix D**.
- 2.1.11 By way of Court Order dated January 5, 2017 (the "**Windsor Order**"), Justice Arrell authorized that the Receiver accept the Windsor APS, subject to further Court approval.
- 2.1.12 The offer received from Your Quick Gateway provides for greater proceeds of realization from the sale of the remaining equipment of Mara Tech than if such equipment was sold by the Receiver on a liquidation basis, as evidenced by the appraisal dated August 26, 2016 that is set out in the Confidential Supplement to the Second Report, dated December 7, 2016.
- 2.1.13 Mara Tech has taken the position that the Receiver should not realize upon any further assets of Mara Tech on the basis that the Receiver has generated sufficient proceeds of realization to pay all of Mara Tech's liabilities and obligations.
- 2.1.14 Mara Tech has further requested the Receiver to make payment of certain liabilities and obligations of Mara Tech relative to its continued operation at the Windsor International Airport. In the absence of proceeds of realization sufficient to pay all of the obligations and liabilities of Mara Tech, payment to an unsecured creditor of Mara Tech may be preferential.

- 2.1.15** Pursuant to the Windsor Order, Justice Arrell authorized that the Receiver pay for certain liabilities relating to the continued operations at the Windsor International Airport, to a cumulative maximum of \$15,000. These liabilities related to fuel purchases, rent, vehicle leases, insurance, and miscellaneous office expenses. In January 2017, the Receiver made a payment of \$12,029.40 to Your Quick Gateway with respect to rent at the Windsor International Airport.
- 2.1.16** In addition, pursuant to the Windsor Order, John Marandola was to provide the following books and records of Mara Tech by the following dates:
- (i) Complete and final customer invoicing and copies of all invoices and supporting documentation – by January 13, 2017;
  - (ii) Current accounts receivable listing – by January 13, 2017; and
  - (iii) Current accounts payable listing – by January 10, 2017.
- 2.1.17** As of the date of this report, the Receiver has received all of the above-noted items. The Receiver has used this financial information to prepare a Schedule of Estimated Net Realization, which is attached as **Appendix E**, to determine whether realizing upon Mara Tech's assets at the Windsor International Airport would allow for a surplus of funds after the payment of the liabilities of all of Mara Tech's creditors and related receivership costs.
- 2.1.18** The accounts receivable listing provided by Mara Tech on January 13, 2017, a copy of which is attached as **Appendix F**, showed total receivables of \$358,917.03. The Receiver noted that the accounts receivable listing included receivables from October and November 2016. As the Receiver was advised by Rita Fish (Mara Tech's bookkeeper) that essentially without exception customers typically pay within 30 days, the Receiver has excluded these receivables (totaling \$4,562.15 and \$120,042.68, respectively) in its analysis, as it is likely that related payment has been deposited in Mara Tech's bank account which has been frozen upon the Receiver's request. As of the date of this report, the Receiver was unable to obtain bank statements for the account to verify the collections. In addition, the accounts receivable listing provided by Mara Tech included a receivable of \$60,000 from World Fuel Services Corporation ("WFS"). The Receiver has confirmed with WFS that the amount is actually \$55,587.99. As Mara Tech owes \$183,161.98 to WFS, the Receiver has excluded this receivable in its analysis, and off-set the payable to WFS in its analysis by \$55,587.99. Accordingly, the total accounts receivable number used by the Receiver in its analysis was \$174,312.20.
- 2.1.19** The accounts payable listing provided by Mara Tech on January 10, 2017, a copy of which is attached as **Appendix G**, showed total payables of \$311,234.05. The Receiver noted that the accounts payable listing included amounts owing to Canada Revenue Agency with respect to source deductions and Harmonized Sales tax. The Receiver has deducted these amounts in calculating the amount of Mara Tech's unsecured creditors. In addition, as discussed in the next section of this report, the Receiver has been in direct contact with the airports from which Mara Tech operated/operates, and requested the amounts owed by the Mara Tech. Mara Tech has advised they do not agree with some of the amounts; however,

the Receiver has used the amount confirmed by the airports in its analysis. Accordingly, the total unsecured creditors number used by the Receiver in its analysis was \$209,299.02.

**2.1.20** The quantum of Mara Tech's secured and priority liabilities are discussed in the subsequent section of this report.

**2.1.21** As shown in the analysis in **Appendix E**, the Receiver estimates that there would be a short-fall of \$60,572 to the unsecured creditors of Mara Tech if the Receiver were to realize upon the remaining assets of Mara Tech which are located in Windsor by way of the completion of the Windsor APS. Accordingly, the Receiver recommends that the Court authorize the Receiver to complete its mandate to realize upon all of the remaining assets of Mara Tech, approve the Windsor APS, and authorize the Receiver to complete the transaction contemplated thereby.

**2.1.22** In the opinion of the Receiver, if the Windsor APS is not approved by this Court or completed then it is not in the best interest of the creditors that the Receiver take any further steps, actions or proceedings to realize upon the equipment of Mara Tech that is located at the Windsor International Airport as the expense of the same would exceed gross proceeds of realization.

## **2.2 Termination of the Receiver's Duties at Windsor International Airport**

**2.2.1** The Receiver has been advised by Your Quick Gateway that if the Windsor APS is not approved or completed it will make other arrangements to acquire the requisite equipment and will in any event take the ground handling services in house and provide the ground handling services directly to the subject airlines (primarily Jazz Airline).

**2.2.2** The Receiver has been advised by Your Quick Gateway that it has made exigency plans to immediately take over ground handling services should Mara Tech discontinue same.

**2.2.3** Upon completion of the Windsor APS by the Receiver and Your Quick Gateway, the Receiver intends to immediately terminate the Mara Tech employees at the Windsor International Airport, as the ground handling service is the sole business of Mara Tech at the Windsor International Airport.

**2.2.4** Mara Tech has approximately 11 employees at the Windsor International Airport operations, and the Receiver has been advised by Your Quick Gateway that its intention is to hire 5 or 6 employees relative to taking the ground handling services in house.

**2.2.5** Upon termination by the Receiver, it is contemplated that Mara Tech may have additional obligations to terminated employees relating to severance and termination pay.

**2.2.6** If the Windsor APS is not approved or completed, then the Receiver would intent to discontinue any services relative to a sale of the equipment at the Windsor International Airport, and seeks the Court's approval in that regard.

**2.2.7** Additionally, if the Windsor APS is not approved or completed, it is the Receiver's understanding that John Marandola intends to continue ground handling services at the Windsor International Airport. Accordingly, the Receiver requests an Order that the Receiver shall not have any duty or obligation relative to the equipment (including its sale and realization), employees, and operations

of the business of Mara Tech at the Windsor International Airport, save and except for the collection of accounts receivables of Mara Tech owing with respect to the operation of business at the Windsor International Airport up to and including January 13, 2017.

**2.2.8** Further, for the purposes of distribution, in the event that the Court does not approve the Windsor APS or if it is not completed, the Receiver requests an Order that the Receiver shall not consider any accounts payables of Mara Tech relating to the Windsor International Airport operation for the period subsequent to January 13, 2017, provided the Receiver, in such circumstance, will pay the payroll of Mara Tech to and including January 13, 2017. Regarding the period of January 1 to 13, 2017, Rita Fish has advised the following:

- a) It is estimated that \$25,000 in sales (before HST) was generated;
- b) It is estimated that \$1,847 in expenses were incurred, excluding any payrolls costs; and
- c) The total receipts collected during the period is unknown as she does not have copies of Mara Tech's bank statements for the period.

### **3.0**

### ***Creditor Obligations***

#### **3.1 Indebtedness**

**3.1.2** The following table sets out the approximate amounts owing to Mara Tech's secured creditors, by respective entity:

	<b>Operating Location</b>	<b>Royal Bank of Canada</b>  (as at January 12, 2017)	<b>LAKES Leasing</b>  (as at January 12, 2017)	<b>Kubota Canada</b>  (as at January 12, 2017)
Mara Tech Aviation Fuels Ltd.	Sault Ste. Marie, ON	\$ 92,382.74	\$ 78,081.16	N/A
Mara Tech Aviation Services Ltd.	Sault Ste. Marie, Sudbury, North Bay, & Windsor, ON	\$ 268,578.13	As above	\$ 62,125.92
Mara Tech Aviation Fuels (Thompson) Ltd.	Operations Ceased September 2015	\$ 90,149.77	N/A	N/A
Mara Tech Aviation Fuels (Sudbury) Ltd.	Sudbury, ON	\$ 197,233.08	As above	N/A
<b>Totals</b>		<b>\$ 648,343.72</b>	<b>\$ 78,081.16</b>	<b>\$ 62,125.92</b>

- 3.1.3** The following table sets out the approximate amounts owing to Canada Revenue Agency (“CRA”), by respective entity (based on verbal communication with CRA held on January 11, 2017, and based on discussions with Mara Tech):

Company	Source Deductions			HST
	Balance per CRA	Unreported Amounts	Total	Total
Mara Tech Aviation Fuels Ltd.	-	5,595.88	5,595.88	-
Mara Tech Aviation Services Ltd.	99,226.28	51,575.83	150,802.11	35,719.40
Mara Tech Aviation Fuels (Thompson) Ltd.	7,192.30	-	7,192.30	-
Mara Tech Aviation Fuels (Sudbury) Ltd.	319.17	6,795.21	7,114.38	78.96
	\$ 106,737.75	\$ 63,966.92	\$ 170,704.67	\$ 35,798.36

- 3.1.4** It is noted that management of Mara Tech has advised that they do not agree that Mara Tech Aviation Fuels (Thompson) Ltd. owes \$7,192.30 in source deductions, as stated by CRA.
- 3.1.5** The Receiver has requested a final trust examinations of Mara Tech from CRA.
- 3.1.6** As discussed in the previous section of this report, based on the information provided by Mara Tech, the unsecured liabilities of Mara Tech total \$209,299.02. A summary of this amount is attached as Schedule A in **Appendix H**.
- 3.1.7** As previously discussed, the Receiver has been in direct contact with the airports from which Mara Tech operated/operates and understands there are unpaid rents in North Bay totaling \$1,128.62 (as of December 19, 2016), in Sudbury totaling \$12,315.79 (as of January 10, 2017), and in Sault Ste. Marie totaling approximately \$1,781.95 (as of January 3, 2017). These amounts are included in the unsecured liabilities amount of \$209,299.02 noted above.

## **4.0**

## ***Receipts and Disbursements***

### **4.1 Receipts and Disbursements**

- 4.1.1** As of the date of this report, the Receiver has obtained receipts of \$1,103,485, with additional funds of \$310,947 to be received from Mara Tech’s bank account which has been frozen. Additional funds are also expected to be collected in relation to Mara Tech’s accounts receivables.

- 4.1.2 The Receiver has paid for \$221,712 in disbursements, and has incurred an additional \$335,246 in expenses which have yet to be paid.
- 4.1.3 A Schedule of Receipts and Disbursements, dated January 13, 2017, is attached as **Appendix H** hereto.

## **5.0**

### ***Professional Fees***

---

#### **5.1 Fees of the Receiver and the Receiver's Independent Legal Counsel**

- 5.1.1 Pursuant to Paragraph 18 of the Initial Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and those of its legal counsel, shall be allowed on a passing of accounts and constitute the Receiver's Charge.
- 5.1.2 For the period ended December 31, 2016, the Receiver has incurred fees and disbursements of \$194,068.27, inclusive of disbursements and HST.
- 5.1.3 For the period ended January 11, 2017, the Receiver's counsel, SimpsonWigle LAW LLP, has incurred fees and disbursements of \$92,276.06, inclusive of disbursements and HST.

## **6.0**

### ***Order Sought***

---


- 6.1 The Receiver submits this Third Report to this Honourable Court in support of its motion requesting, *inter alia*, this Honourable Court to grant:
- a) an Order approving the Third Report of the Receiver and the conduct of the Receiver and its agents as outlined in this Third Report;
  - b) an Order approving the Agreement of Purchase and Sale between the Receiver, as vendor, and Your Quick Gateway (Windsor) Inc., dated December 29, 2016, and authorizing the Receiver to complete the transaction contemplated thereby;
  - c) an Order that with respect to the completion of the Windsor APS that the Purchased Assets, as defined in the Windsor APS (primarily equipment) be vested in the Purchaser, Your Quick Gateway (Windsor) Inc.;
  - d) an Order that in conjunction with the completion of the Windsor APS that the Receiver be at liberty to terminate all of the employees of Mara Tech that work at the Windsor International Airport;

**6.2 Should this Court not approve the Windsor APS or it not be completed, then, the Receiver requests this Honourable Court to grant, in the alternative to an Order described in paragraph 6.1 (d) that it grant:**

- i. an order directing the Receiver to discontinue any further steps, actions or proceedings with respect to it realizing on the equipment of Mara Tech that is located at the Windsor International Airport and directing that the Receiver not have any involvement with respect to the operation or with respect to future operations of Mara Tech at the Windsor International Airport;
- ii. an order that the Receiver shall be entitled to collect or enforce payment of only those accounts of Mara Tech generated with respect to services provided by Mara Tech at the Windsor International Airport to and including January 13, 2017; and
- iii. an order, subject to further order of the Court, directing that for the purposes of the distribution of proceeds of realization to unsecured creditors of Mara Tech, that liabilities and obligations of Mara Tech shall not include those incurred post January 13, 2017.

All of which is respectfully submitted this 16<sup>th</sup> day of January, 2017.

**BDO CANADA LIMITED  
COURT APPOINTED RECEIVER OF THE PROPERTY OF  
MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

  
Per: Christopher Mazur, CIRP, LIT  
Partner/Senior Vice President

# APPENDIX E

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.

Respondents

**FOURTH REPORT TO THE COURT  
SUBMITTED BY BDO CANADA LIMITED  
AS RECEIVER**

October 25, 2017

## ***Listing of Appendices***

---

- Appendix A - Initial Order dated August 4, 2016
- Appendix B - Receiver's First Report (Without Exhibits), dated November 14, 2016
- Appendix C - Receiver's Second Report (Without Exhibits), dated December 5, 2016
- Appendix D - Receiver's Third Report (Without Exhibits), dated January 16, 2017
- Appendix E - Appraisal Report dated August 26, 2016
- Appendix F - Receiver's correspondence with Canada Revenue Agency
- Appendix G - Payout statements of Royal Bank of Canada, L.A.K.E.S. Leasing Corporation, and Kubota Canada Ltd.
- Appendix H - Fax received from Canada Revenue Agency dated October 6, 2017
- Appendix I - Affidavit of John Marandola sworn January 16, 2017
- Appendix J - The Receiver's reconciliation of potential unsecured creditor claims dated October 24, 2017
- Appendix K - The Receiver's Interim Statement of Receipts and Disbursements dated October 24, 2017
- Appendix L - The Receiver's proposed form of Proof of Claim
- Appendix M - Solicitor's opinion on security dated September 16, 2016.
- Appendix N - Summary of Royal Bank of Canada cross guarantees
- Appendix O - Solicitor's update relative to the above referenced opinion on security in concert with updated PPSA searches
- Appendix P - Letter received from counsel to Mara Tech dated September 20, 2017

## ***1.0 Introduction and Purpose of Report***

---

### **1.1 Introduction**

- 1.1.1** On August 4, 2016, by way of the Order of the Honourable Mr. Justice Lococo, BDO Canada Limited was appointed as Receiver (in such capacities, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively “**Mara Tech**” or the “**Debtors**”) acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the “**Property**”). A copy of the August 4, 2016 Order (the “**Initial Order**”) is attached as **Appendix A**.

### **1.2 Background**

- 1.2.1** Mara Tech provided fueling and ground support services to various airlines. Airlines serviced included Air Canada/Jazz, Porter Airlines, SunWing Airlines, and Bearskin Airlines. Other customers included private aircrafts and charters, including: Canada Post, Ministry of Natural Resources, and the Canadian Department of National Defense. Mara Tech formerly maintained fixed base operations at public airports located in Windsor, North Bay, Sudbury, and Sault Ste. Marie.
- 1.2.2** Mara Tech Aviation Services Ltd. (“**Services**”) was the entity which provided ground handling services including baggage handling, de-icing of aircraft with glycol, heating and cooling of airplane cabins when parked, supply of electricity to aircraft while parked, and local deliveries of air freight. Services formerly operated at public airports located in Windsor, North Bay, Sudbury, and Sault Ste. Marie.
- 1.2.3** Mara Tech Aviation Fuels Ltd. (“**Fuels**”) formerly operated as a World Fuel Services Canada, ULC aviation fuel dealer servicing airlines in Sault Ste. Marie.
- 1.2.4** Mara Tech Aviation Fuels (Sudbury) Ltd. (“**Sudbury**”) formerly operated as a World Fuel Services Canada, ULC aviation fuel dealer servicing airlines in Sudbury.
- 1.2.5** Following its appointment, the Receiver was advised that the operations of Mara Tech Aviation Fuels (Thompson) Ltd. (“**Thompson**”) had ceased during September 2015 (with no remaining assets).

### **1.3 Purpose of this Report**

- 1.3.1** This constitutes the Receiver’s **Fourth Report** to the Court in this matter and it is filed to:
- supplement the Receiver’s First, Second, and Third Reports dated November 14, 2016, December 5, 2016, and January 16, 2017 attached as **Appendices B, C, and D** respectively, without Exhibits;

- report on the Receiver's activities since its Third Report and seek this Honourable Court's approval of the conduct of the Receiver and its agents as outlined in this Fourth Report;
- seek approval of the Receiver's proposed interim distribution of funds to the priority and secured creditors as outlined in this Fourth Report;
- seek approval that the surplus funds from the proceeds of realization from the property and assets of Services, Fuels, and Sudbury be distributed on a consolidated basis to the unsecured creditors of Services, Fuels, and Sudbury, on a pro-rated basis, based upon the amount of the creditor's unsecured claim owing to it by a Mara Tech company and regardless from which Mara Tech company the claim is owing;
- obtain authorization to conduct a claims bar process with respect to the unsecured creditors of Services, Fuels, and Sudbury; and
- schedule a long motion Court date with respect to the approval of the fees and disbursements of the Receiver and its independent legal counsel.

## ***2.0 Receiver's Activities***

---

### **2.1 Marketing of Property**

**2.1.1** Pursuant to the Initial Order, the Receiver is authorized, among other things, to do the following:

- market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- sell, convey, transfer, lease or assign the Property or any part or parts thereof with the approval of the Court; and
- apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property.

### **2.2 Going Concern Sale**

**2.2.1** Pursuant to the terms and conditions of the Executive APS (as hereinafter defined) dated November 4, 2016, and the Approval and Vesting Order of the Honourable Justice Lococo dated December 16, 2016 (the “**Executive Order**”), the Property of Mara Tech located at the North Bay, Sudbury, and Sault Ste. Marie airports was duly sold on a going concern basis and transferred to Executive Aviation Fuels Ltd. and to Executive Aviation Fuels (Sudbury) Ltd. (collectively “**Executive Aviation**”) for proceeds of \$1,000,000 (plus an additional \$300,000, subject to adjustment, with respect to existing fuel reserves on hand). Closing of the sale transaction was completed on December 17, 2016.

**2.2.2** The Agreement of Purchase and Sale entered into between the Receiver and Executive Aviation, dated November 4, 2016 (the “**Executive APS**”), originally envisioned that Executive Aviation would also acquire the Property of Mara Tech located at the Windsor International Airport, which is owned by Your Quick Gateway (Windsor) Inc. (“**Your Quick Gateway**”). As detailed in the Receiver’s Confidential Supplement to its Second Report, Your Quick Gateway was not supportive of the sale to Executive Aviation on the basis of its intention to provide ground handling services itself. As a result, pursuant to the Executive Order, the Property of Mara Tech located at the Windsor International Airport was carved out from the Executive APS resulting in a purchase price reduction of \$200,000.

### **2.3 Sale of Remaining Property**

**2.3.1** Following the sale to Executive Aviation detailed above, Services continued to operate from the Windsor International Airport where the balance of Mara Tech’s equipment assets were located. In order to realize on the balance of Mara Tech’s equipment assets, located at the Windsor International Airport, the Receiver canvassed both John Marandola (Mara Tech’s principal) and Your Quick Gateway to assess interest.

- 2.3.2 On December 23, 2016, the Receiver, by its lawyers, wrote to both John Marandola and Your Quick Gateway, provided the Receiver's form of Agreement of Purchase and Sale and accompanying Terms and Conditions of Sale, and invited both parties to make an offer with respect to the remaining equipment of Mara Tech that was located at the Windsor International Airport.
- 2.3.3 Your Quick Gateway advised the Receiver that it intended to take Mara Tech's ground handling services in house and directly service the relevant airlines. Further, Your Quick Gateway advised the Receiver that it was not prepared to enter into any long term arrangement with Services to permit Services to have occupation and access to the Windsor International Airport relative to it providing continued ground handling services.
- 2.3.4 By way of Agreement of Purchase and Sale dated December 29, 2016 (the "**Windsor APS**"), the Receiver was supplied with an offer from Your Quick Gateway with respect to it purchasing from the Receiver the remaining equipment of Mara Tech that was located at the Windsor International Airport.
- 2.3.5 By way of Court Order dated January 5, 2017 (the "**Windsor Order**"), Justice Arrell authorized that the Receiver accept the Windsor APS, subject to further Court approval.
- 2.3.6 The offer received from Your Quick Gateway provided for greater proceeds of realization from the sale of the remaining equipment of Mara Tech than if such equipment was sold by the Receiver on a liquidation basis, as evidenced by the appraisal report dated August 26, 2016 completed by Canam-Appraiz Inc. that was set out in the Receiver's Confidential Supplement to the Second Report, dated December 7, 2016.
- 2.3.7 Mara Tech took the position that the Receiver should not realize upon any further assets of Mara Tech on the basis that the Receiver had generated sufficient proceeds of realization to pay all of Mara Tech's liabilities and obligations.
- 2.3.8 Mara Tech further requested the Receiver to make payment of certain liabilities and obligations of Services relative to its continued operation at the Windsor International Airport. In the absence of proceeds of realization sufficient to pay all of the obligations and liabilities of Mara Tech, payment to an unsecured creditor of Services might have been preferential.
- 2.3.9 Pursuant to the Windsor Order, Justice Arrell authorized that the Receiver pay for certain liabilities relating to the continued operations of Services at the Windsor International Airport, to a cumulative maximum of \$15,000. These liabilities related to fuel purchases, rent, vehicle leases, insurance, and miscellaneous office expenses. In January 2017, the Receiver made a payment of \$12,029.40 to Your Quick Gateway with respect to rent at the Windsor International Airport.
- 2.3.10 In addition, pursuant to the Windsor Order, John Marandola was to provide to the Receiver the following books and records of Mara Tech by the following dates:
- (i) Complete and final customer invoicing and copies of all invoices and supporting documentation – by January 13, 2017;

- (ii) Current accounts receivable listing – by January 13, 2017; and
- (iii) Current accounts payable listing – by January 10, 2017.

**2.3.11** As detailed in the Receiver's Third Report, John Marandola supplied the above noted items by the respective due dates. The Receiver used this financial information to prepare a Schedule of Estimated Net Realization to determine whether realizing upon Mara Tech's assets at the Windsor International Airport would allow for a surplus of funds after the payment of the liabilities of all of Mara Tech's creditors and related receivership costs. The analysis demonstrated a shortfall of \$60,572 to the unsecured creditors of Mara Tech if the Receiver were to realize upon the remaining assets of Mara Tech located at the Windsor International Airport by way of completion of the Windsor APS.

**2.3.12** Accordingly, the Receiver recommended that the Court authorize the Receiver to complete its mandate to realize upon all of the remaining assets of Mara Tech, approve the Windsor APS, and authorize the Receiver to complete the transaction contemplated thereby.

**2.3.13** To address concerns raised by John Marandola relative to the Receiver's Schedule of Estimated Net Realization, primarily with respect to the collectability of accounts receivable, the Receiver prepared an amended Schedule of Estimated Net Realization dated January 18, 2017 which demonstrated a shortfall of \$21,210 to the unsecured creditors of Mara Tech if the Receiver were to realize upon the remaining assets of Mara Tech located at the Windsor International Airport by way of completion of the Windsor APS. The Receiver's amended Schedule of Estimated Net Realization forms Schedule C of the Approval and Vesting Order of the Honourable Justice Reid dated January 19, 2017 further discussed below.

**2.3.14** Pursuant to the Approval and Vesting Order of the Honourable Justice Reid dated January 19, 2017, the Property of Mara Tech located at the Windsor International Airport was duly sold and transferred to Your Quick Gateway for proceeds of \$48,000 plus HST. Closing of the sale transaction was completed on January 20, 2017.

**2.3.15** The above referenced appraisal report, provided a gross liquidation value of \$166,750 with respect to the Property of Mara Tech located in Windsor, North Bay, Sudbury, and Sault Ste. Marie. Of this amount, \$18,665 represented the gross liquidation value of Mara Tech's remaining equipment that was located at the Windsor International Airport. A copy of the appraisal report is attached as **Appendix E**.

## **2.4 Additional Realizations**

**2.4.1** The Receiver has concluded its recovery efforts relative to Mara Tech's former operations in North Bay, Sudbury, and Sault Ste. Marie (by way of going concern sale) and the Property of Mara Tech formerly located at the Windsor International Airport (by way of private sale) which generated gross realizations totaling \$1,048,000.

- 2.4.2** The Receiver has concluded its realization of the Property of Mara Tech save and except for pursuing recovery of GST/HST refunds for the post-appointment receivership period. A summary of gross realizations is set out below:

Sale of assets	1,048,000
Cash received from Mara Tech's bank account	339,787
Accounts receivable	276,005
Fuel adjustment on sale of assets	103,461
Investment funds	7,467

## **2.5 Existing Litigation**

- 2.5.1** In Ontario Superior Court of Justice action numbers SR10662/15, SR10663/15, SR10664/15 and SR10665/15 Mara Tech and its principals have initiated counterclaims against Royal Bank of Canada. The Receiver is not in a position to comment upon the merits of the counterclaims. The Receiver understands that pleadings have been completed and production between the parties has not commenced.

## **2.6 The Claims of Canada Revenue Agency**

- 2.6.1** In order to quantify priority claim amounts relative to employee source deductions and GST/HST, the Receiver corresponded with Canada Revenue Agency ("**CRA**") on December 29, 2016, January 24, 2017, and February 2, 2017 with respect to scheduling final trust examinations. John Marandola also had direct involvement/communication with CRA regarding the scheduling of final trust examinations (as early as February 2, 2017). Copies of the Receiver's referenced correspondence with CRA are attached as **Appendix F**.
- 2.6.2** The Receiver retained the services of Mara Tech's former bookkeeper (Ms. Rita Fish) through her new employer, Tony DiPaola Professional Corporation ("**Tony DiPaola**"), to assist with various accounting matters including CRA final trust examinations. CRA attended the office of Tony DiPaola on March 1, 2017 for the purpose of completing final trust examinations. It was contemplated that Ms. Fish', given pre-existing knowledge of Mara Tech's financial affairs and accounting systems, would provide the most expeditious and cost effective means to facilitate the CRA final trust examinations.
- 2.6.3** By letters dated March 24, March 28, and April 3, 2017, CRA requested additional information/documentation relative to certain of Mara Tech's GST/HST and corporate tax filings. Tony DiPaola was further retained to compile the information/documentation requested by CRA with such materials submitted by Tony DiPaola to CRA on or about May 1, 2017 (GST/HST) and May 11, 2017 (corporate taxes).
- 2.6.4** In response to the materials submitted by Tony DiPaola, CRA advanced additional inquiries by way of letters dated June 1, 2017 pertaining to GST/HST (Services) and June 9, 2017 pertaining to corporate taxes (Fuels). Further, the Receiver was contacted by

CRA relative to Sudbury who verbally requested explanation and documentation in support of GST/HST reported for the period 2016-11-01 to 2017-01-31.

- 2.6.5** The inquiries advanced by CRA, if unresolved, had the potential to increase corresponding liabilities by way of reassessment exceeding \$250,000. Through communication with John Marandola, the Receiver was advised that John Marandola did not have material or accounting background to provide the information/documentation requested by CRA.
- 2.6.6** In order to resolve the CRA inquiries, and to avoid CRA proceeding with reassessment, the Receiver obtained extensions from CRA in order to address the issues referenced in 2.6.4 above, and further retained tax expert (Rino Bellavia CPA, CA) of BDO Canada LLP to provide assistance to the Receiver.
- 2.6.7** The Receiver, along with Rino Bellavia, attended at the office of Tony DiPaola on July 5, 2017 to obtain, to the extent that it was available, the balance of information requested by CRA in advance of the deadlines extended by CRA. Tony DiPaola was further retained by the Receiver to assist in the compilation of same.
- 2.6.8** Following its review of the materials supplied by Tony DiPaola, the Receiver responded to CRA directly on July 7, 2017 with respect to the issues pertaining to Fuels and on July 12, 2017 with respect to the issues pertaining to Services and Sudbury. The respective claims of CRA were subsequently finalized on or about August 21, 2017.
- 2.6.9** As a result of the Receiver's direct involvement, CRA elected not to reassess corporate taxes with respect to Fuels, withdrew claims totaling \$26,684.74 with respect to Sudbury, elected not to reassess GST/HST returns from prior periods (2014 & 2015) with respect to Services to which CRA had identified a potential liability of \$45,788.41, and reduced its GST/HST reassessment on Services from \$182,712.91 to \$46,472.91 for the period 2016-11-01 to 2017-01-31.

### 3.0 Creditor Obligations

#### 3.1 Secured Creditors

3.1.2 The following table sets out the amounts owing to Mara Tech's secured creditors, Royal Bank of Canada ("**Royal Bank**"), inclusive of professional costs incurred by Royal Bank to June 30, 2017, L.A.K.E.S. Leasing Corporation ("**Lakes Leasing**"), and Kubota Canada Ltd. ("**Kubota Canada**"), by respective entity:

	Former Operating Locations	Royal Bank (November 2, 2017)	Lakes Leasing (October 31, 2017)	Kubota Canada (November 2, 2017)
Mara Tech Aviation Fuels Ltd.	Sault Ste. Marie, ON	\$84,313.42	\$79,356.16	N/A
Mara Tech Aviation Services Ltd.	Sault Ste. Marie, Sudbury, North Bay, & Windsor, ON	\$300,537.41	As above	\$64,124.89
Mara Tech Aviation Fuels (Thompson) Ltd.	Operations Ceased September 2015	\$81,565.23	N/A	N/A
Mara Tech Aviation Fuels (Sudbury) Ltd.	Sudbury, ON	\$193,361.50	As above	N/A
Totals		\$659,777.56	\$79,356.16	\$64,124.89

3.1.3 Copies of the respective payout statements of the aforesaid secured creditors are attached as **Appendix G**.

3.1.4 A further breakdown of the indebtedness to Royal Bank, on the basis of principal and interest to November 2, 2017, and professional costs incurred by Royal Bank to June 30, 2017, is set out in the below table:

	Principal & Interest (November 2, 2017)	BDO Canada Limited (Pre- Receivership)	Flett Beccario (Counsel to Royal Bank)	Total Indebtedness to Royal Bank
Mara Tech Group	\$530,355.26	\$47,396.51	\$82,025.79	\$659,777.56

### 3.2 Priority Payables

3.2.1 The following table sets out the deemed trust component of amounts owing to CRA, by respective entity:

Company:	Employee Source Deductions:	GST/HST:
MARA TECH AVIATION FUELS LTD.	\$6,229.31	\$16,661.70
MARA-TECH AVIATION SERVICES LTD.	\$126,017.25	\$81,686.88
MARA TECH AVIATION FUELS (THOMPSON) LTD.	\$NIL	\$NIL
MARA TECH AVIATION FUELS (SUDBURY) LTD.	\$NIL	\$NIL
Totals	\$132,246.56	\$98,348.58

3.2.2 A copy of a fax received from CRA dated October 6, 2017, confirming deemed trust claim amounts by respective entity, is attached as **Appendix H**.

### 3.3 Unsecured Creditors

3.3.1 By way of Affidavit sworn January 16, 2017, John Marandola reported outstanding trade payables totaling \$311,234.05 on a consolidated basis as at January 10, 2017. There was no creditor distinction as between the respective Mara Tech entities. A copy of the referenced Affidavit is attached as **Appendix I**.

3.3.2 The following table sets out the unsecured component of amounts owing to CRA, over and above the deemed trust claim amounts set out above, plus penalty and interest accrued to the date of payment, by respective entity:

Company:	Employee Source Deductions:	GST/HST:
MARA TECH AVIATION FUELS LTD.	\$1,077.03	\$534.24
MARA-TECH AVIATION SERVICES LTD.	\$70,873.16	\$4,135.36
MARA TECH AVIATION FUELS (THOMPSON) LTD.	\$24.43	\$NIL

MARA TECH AVIATION FUELS (SUDBURY) LTD.	\$NIL	\$NIL
Totals	\$71,974.62	\$4,669.60

- 3.3.3** Through various means, including a review of redirected mail, communications with known creditors, and unsolicited contact with numerous third parties alleging to be creditors of Mara Tech, the Receiver has identified numerous additional potential unsecured creditors.
- 3.3.4** The Receiver has adjusted the above referenced schedule supplied by John Marandola on January 16, 2017 to account for the additional potential unsecured creditors identified and to reflect the amended/finalized unsecured claim amounts of CRA as presented above. A copy of the Receiver's comparative analysis is attached as **Appendix J**.
- 3.3.5** As detailed in the Receiver's Third Report, based on the information supplied by John Marandola, the Receiver previously calculated the unsecured claims of Mara Tech to approximate \$209,299. The Receiver's updated comparative analysis, which includes potential unsecured creditors subsequently identified, has increased the quantum of potential unsecured claims to \$394,386.
- 3.3.6** In the circumstances, to determine if there are any claims over and above those to which it is presently aware, the Receiver is of the view the most efficient and cost effective means to identify, validate, and otherwise administer the claims of unsecured creditors is to proceed by way of claims bar process discussed in more detail below.
- 3.3.7** Given there were no recoveries directly attributable to Thompson, with operations having ceased during September 2015, and by extension no ability for creditors to share in distribution vis a vis receivership recoveries, the Receiver proposes to exclude Thompson from the claims bar process.

## ***4.0 Receipts and Disbursements***

### **4.1 Receipts and Disbursements**

- 4.1.1** The Receiver's Statement of Receipts and Disbursements for the period August 4, 2016 to October 24, 2017 is attached as **Appendix K**. Cash receipts total \$1,782,667 primarily related to the sale of assets, cash on hand in Mara Tech's former bank account, and collection of accounts receivable.
- 4.1.2** Cash disbursements total \$533,580 primarily related to fees and disbursements of the Receiver, its independent legal counsel, and funding of Mara Tech payroll in connection with the going concern sale to Executive Aviation coupled with temporary continued operation of Services in Windsor.

- 4.1.3 Based on the foregoing, there are resulting net proceeds of realization of \$1,249,088 available for distribution to creditors (before accrued and future costs of the receivership administration).

---

## ***5.0 Proposed Claims Bar Process***

---

### **5.1 Unsecured Creditor Claims Process**

- 5.1.1 The Receiver anticipates a surplus of funds once all priority and secured claims are paid. As an Officer of the Court, the Receiver is responsible to all creditors. As such, the Receiver proposes to implement the following claims bar process for unsecured creditors to determine if there are any claims over and above those to which it is presently aware (the “**Claims Bar Process**”):

- (i) The Receiver will send a Proof of Claim form to all known creditors setting out information the creditor will have to supply to prove that they have a valid claim. A copy of the proposed Proof of Claim form is attached as **Appendix L**;
- (ii) The Receiver will, as soon as reasonably possible should this Honourable Court approve the proposed Claims Bar Process, post advertisements in local newspapers in the cities to which Mara Tech formerly operated (Windsor, North Bay, Sudbury, and Sault Ste. Marie), informing any possible creditors of the Claims Bar Process;
- (iii) A publically advertised claims bar date will be set providing creditors with a reasonable period to file their claims. The Receiver proposes 60 days from the date of the newspaper advertisement, after which time the creditor’s claim will be forever barred;
- (iv) If the Receiver disputes the creditor’s claim, then the Receiver will issue a disallowance letter to the creditor disallowing the claim in whole or in part;
- (v) The creditor will then have 30 days to dispute the disallowance, failing which the claim will be disallowed as set out in the Receiver’s disallowance letter;
- (vi) Any disputed disallowances will either be settled by the Receiver, with the assistance of counsel, or there will be an application to Court to make a determination; and
- (vii) Subject to approval of the Court, the Receiver will distribute the funds remaining after the payment of all priority claims, secured claims, and professional fees to the proven unsecured creditors on a pro-rata basis.

## ***6.0 Proposed Distribution***

---

### **6.1 Proposed Consolidation**

- 6.1.1** As set out in the Receiver's Statement of Receipts of Disbursements, gross realizations of \$1,782,677 have been generated to date. The Receiver has concluded its recovery efforts relative to Mara Tech save and except for pursuing recovery of GST/HST refunds for the post-appointment receivership period.
- 6.1.2** The primary realization generated by the Receiver was the going concern sale to Executive Aviation which resulted in gross sale proceeds of \$1,103,461.29 (\$1,000,000 purchase price + \$103,461.29 representing the fuel adjustment on closing).
- 6.1.3** The Executive APS (as amended to exclude Windsor) was conditional upon acquisition of all of the Property of Mara Tech located in North Bay, Sudbury, and Sault Ste. Marie on a going concern basis. More specifically, the key conditions of the Executive APS, aside from Court approval, included the following:
- (i) Approval and Vesting Order: the Vendor shall not have received notice of appeal in respect to of the Approval and Vesting Order and the Approval and Vesting Order shall not have been stayed, varied or vacated and shall be in full force and effect and no Order restraining or prohibiting Closing shall have been made by the Court;
  - (ii) Assignments: the Purchaser shall have obtained, to its satisfaction in its sole discretion, all consents or approvals for the assumption of, or shall have entered into new agreements to supersede and replace the agreements entered into with Mara Tech, with respect to all contracts or agreements that the Purchaser deems critical to the operation of the businesses of Mara Tech, including, but not limited to the Dealer Contracts, Service and Supply Contracts and Leases;
  - (iii) Environmental Matters: The Purchaser shall have obtained, to its satisfaction in its sole discretion, from any third parties or landlords pursuant to the Leases, written confirmation that the Purchaser will not be responsible for any pre-existing conditions as at the Date of Closing and shall be indemnified for any such matters; and
  - (iv) Employees: On the Date of Closing, the Vendor shall have terminated all of the employees of Mara Tech and the Purchaser shall have made satisfactory arrangements with those employees of Mara Tech that it, in its sole discretion, it determines to offer employment to for the purposes of continuing the operation of the business of Mara Tech post-closing.
- 6.1.4** Executive Aviation was able to satisfy itself with respect to the foregoing conditions and pursuant to the Executive Order the Property of Mara Tech located at the North Bay, Sudbury, and Sault Ste. Marie airports was duly sold on a going concern basis and transferred to Executive Aviation on December 17, 2016.

- 6.1.5** The Executive APS provided the Receiver and Executive Aviation with the ability to each make their own allocations of the purchase price as between the purchased assets. Given the sale was completed on a going concern basis, with a significant goodwill component far exceeding liquidation value of the Property of Mara Tech purchased by Executive Aviation, the Receiver has not allocated recoveries amongst the respective Mara Tech entities but rather on a global recovery basis.
- 6.1.6** As detailed above, the appraisal commissioned by the Receiver provided a gross liquidation value of \$166,750 with respect to the Property of Mara Tech located in Windsor, North Bay, Sudbury, and Sault Ste. Marie. Of this amount, \$148,085 represented the gross liquidation value of the Property of Mara Tech purchased by Executive Aviation (purchase price of \$1,000,000) and \$18,665 represented the gross liquidation value of Mara Tech's remaining equipment that was purchased by Your Quick Gateway (purchase price of \$48,000).
- 6.1.7** The Receiver has treated realizations, associated costs, and its proposed interim distribution to the priority and secured creditors on a global/consolidated basis for the following reasons:
- (i) Executive Aviation has not disclosed to the Receiver the basis of its valuation and resulting purchase price allocation with respect to the Property and goodwill of Services, Fuels, and Sudbury purchased by it;
  - (ii) In reference to the Affidavit of John Marandola sworn January 16, 2017, the accompanying trade payables schedule dated January 10, 2017 was presented to the Receiver on a consolidated basis, without creditor distinction as between the respective Mara Tech entities;
  - (iii) Mara Tech maintained a single operating bank account with TD Bank resulting in comingling of receipts and disbursements for each respective entity. Without incurring significant time and expense, the Receiver is unable to allocate cash seized from Mara Tech's former operating account with TD Bank as between the respective Mara Tech entities and in any event the Receiver would be unable, at law, to trace the deposits to Services, Fuels, and Sudbury and accordingly determine their respective entitlement to proceeds of the bank account in the amount of \$339,786.76; and
  - (iv) The books and records of Mara Tech are not up to date as evidenced by the quantum of additional potential unsecured creditors identified by the Receiver. Without incurring significant time and expense, the Receiver would be unable to allocate respective unsecured creditor claims, and in any event would be unable to do so with certainty.

## **6.2 Security Interests**

- 6.2.1** The Receiver previously obtained an independent legal opinion regarding the Royal Bank, Lakes Leasing, and Kubota Canada security registered in Ontario. It confirmed that corresponding Loan Agreements, Security Agreements, Postponement and Assignment of Claim Agreements, and Guarantee and Postponement of Claims were

properly executed and good and enforceable in accordance with their terms and that the security interests provided therein were perfected by registration pursuant to provisions of the PPSA. Attached as **Appendix M** is a true copy of the independent legal opinion dated September 16, 2016.

**6.2.2** In reference to the Royal Bank security, there are cross guarantees amongst certain of the Mara Tech entities in favour of Fuels and Sudbury. A summary of the Royal Bank cross guarantees is attached as **Appendix N**.

**6.2.3** By letter dated July 24, 2017, the Receiver's independent counsel provided an update relative to the above referenced independent legal opinion in concert with updated PPSA searches. A copy of this letter is attached as **Appendix O**.

**6.2.4** The claim of Kubota Canada is for the sum of \$64,124.89. As a secured creditor, it has a security interest in certain specified equipment of Services. The subject equipment has a gross liquidation value of \$54,580. The subject equipment was sold on a going concern basis and based upon the Receiver's experience, equipment has a materially greater value if sold "in place" or on a "going concern basis" than if sold on a liquidation basis. Pursuant to the negotiations which the Receiver had with Executive Aviation, the Receiver is satisfied that the Kubota Canada equipment was material to the going concern purchase by Executive Aviation. Accordingly, the Receiver is of the opinion that the equipment which is the subject of the Kubota Canada security interest generated proceeds of realization in excess of \$64,124.89.

### **6.3 Proposed Distribution**

**6.3.1** Based on the foregoing, in order of priority, the Receiver's proposed interim distribution is as follows:

- (i) the priority claims of CRA with respect to employee source deductions which on a consolidated basis total \$132,246.56;
- (ii) the priority claims of CRA with respect to GST/HST which on a consolidated basis total \$98,348.58;
- (iii) the secured claims of Royal Bank (excluding Thompson) which on a consolidated basis total \$578,212.33 (including principal and interest to November 2, 2017 and professional costs incurred by Royal Bank to June 30, 2017);
- (iv) the secured claims of Lakes Leasing which on a consolidated basis total \$79,356.16; and
- (v) the secured claim of Kubota Canada, as against Services, in the amount of \$64,124.89.

**6.3.2** Given there were no recoveries directly attributable to Thompson, there will not be any distribution to creditors of Thompson, including Royal Bank.

**6.3.3** Following payment of the above noted priority and secured claims, which total \$952,288.52, the remaining gross surplus held by the Receiver will approximate \$173,936.20 (before accrued and future costs of the receivership administration).

**6.3.4** Set out below is an estimate of the surplus available for distribution to unsecured creditors, by way of the proposed Claims Bar Process:

**Mara Tech Group**

**Estimated Future Surplus Available For Distribution To Unsecured Creditors**

**24-Oct-17**

	\$	\$
Cash On Hand (Net Receipts After Disbursements)		1,249,087.51
Less:		
Priority Claim Of CRA (Employee Source Deductions)	(132,246.56)	
Priority Claim Of CRA (GST/HST)	(98,348.58)	
Secured Claim Of Royal Bank Of Canada	(578,212.33)	
Secured Claim Of Lakes Leasing Corporation	(79,356.16)	
Secured Claim Of Kubota Canada Ltd.	(64,124.89)	
Subtotal		<u>(952,288.52)</u>
Available Surplus Following Payment Of Priority And Secured Creditors		296,798.99
Less:		
Accrued (Unpaid) Fees Of The Receiver	(111,557.89)	
Accrued (Unpaid) Fees Of The Receiver's Counsel	<u>(11,304.90)</u>	
Subtotal		<u>(122,862.79)</u>
Estimated Future Surplus Available For Distribution To Unsecured Creditors		
Before Future Costs Of The Receivership Administration		<u><u>173,936.20</u></u>

**6.3.5** The aforesaid estimated future surplus available for distribution to unsecured creditors of Services, Fuels, and Sudbury excludes the Receiver's future fees and disbursements with respect to the completion of the receivership administration including:

- (i) the Receiver's motion with respect to the approval of the fees and disbursements of the Receiver and its independent legal counsel;
- (ii) the completion of the proposed Claims Bar Process with respect to the unsecured creditors; and
- (iii) the Receiver's motion to approve the Receiver's proposed distribution to the unsecured creditors, further to the Claims Bar Process, and with respect to the Receiver's discharge as Receiver.

## **7.0 Professional Fees**

---

### **7.1 Fees of the Receiver and the Receiver's Independent Legal Counsel**

- 7.1.1** Pursuant to Paragraph 18 of the Initial Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and those of its legal counsel, shall be allowed on a passing of accounts and constitute the Receiver's Charge.
- 7.1.2** For the period commencing August 2, 2016 and ending October 20, 2017, the Receiver has incurred fees and disbursements of \$337,557.89, inclusive of disbursements and HST.
- 7.1.3** For the period commencing July 20, 2016 and ending October 23, 2017, the Receiver's independent counsel, SimpsonWigle LAW LLP, has incurred fees and disbursements of \$116,376.69, inclusive of disbursements and HST.
- 7.1.4** The Approval and Vesting Order of the Honourable Justice Reid dated January 19, 2017 included the following conditional Endorsement, as requested by counsel to Mara Tech:
- “provided that the issue of the Receiver's fees and disbursements and those of its lawyers as set out in the Receiver's “Estimated Net Realization” as of January 18, 2017 being Schedule C hereto remain in issue.”
- 7.1.5** By letter dated September 20, 2017, counsel to Mara Tech have expressed a further desire to review the Receiver's accounts and those of its independent legal counsel. A copy of this letter is attached as **Appendix P**.
- 7.1.6** We understand counsel to Mara Tech also wish to review the accounts of Flett Beccario who act as counsel to Royal Bank.
- 7.1.7** In order to facilitate such a review, a process which is likely to exceed duration of the existing short motion list Court date, the Receiver requests scheduling of a long motion Court date to seek approval of the fees and disbursements of the Receiver and its independent legal counsel.

## 8.0 Order Sought

---


### 8.1 Order Sought

8.1.1 The Receiver submits this Fourth Report to this Honourable Court in support of its motion requesting, *inter alia*, this Honourable Court:

- a) grant an Order approving the Fourth Report of the Receiver and the conduct of the Receiver and its agents as outlined in this Fourth Report;
- b) grant an Order approving the Receiver's Statement of Receipts and Disbursements as at October 24, 2017;
- c) grant an Order approving the Receiver's proposed interim distribution to the priority and secured creditors as outlined in this Fourth Report;
- d) grant an order approving that the surplus funds from the proceeds of realization from the property and assets of Services, Fuels, and Sudbury be distributed on a consolidated basis to the unsecured creditors of Services, Fuels, and Sudbury on a pro-rated basis, based upon the amount of the creditor's unsecured claim owing to it by a Mara Tech company and regardless from which Mara Tech company the claim is owing;
- e) grant an Order authorizing the Receiver to conduct a claims bar process with respect to the creditors of Services, Fuels, and Sudbury as outlined in this Fourth Report; and
- f) schedule a long motion Court date with respect to the approval of the fees and disbursements of the Receiver and its independent legal counsel.

All of which is respectfully submitted this 25<sup>th</sup> day of October, 2017.

**BDO CANADA LIMITED  
COURT APPOINTED RECEIVER OF THE PROPERTY OF  
MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

  
Per: Christopher Mazur, CIRP, LIT  
Partner/Senior Vice President

# APPENDIX F

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE

JUSTICE

*Ramsay*

)  
)  
)

THURSDAY, THE 2<sup>nd</sup>

DAY OF NOVEMBER, 2017

BETWEEN:

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**DISTRIBUTION ORDER**

THIS MOTION, made by BDO Canada Limited in its capacity as the Court-appointed receiver (the "Receiver"), without security, of all the assets, undertakings and properties (the "Property") of Mara Tech Aviation Fuels Ltd., Mara-Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (the "Debtors" or "Mara Tech"), was heard this day at 59 Church Street, St. Catharines, Ontario.

ON READING the Fourth Report of the Receiver dated October 25, 2017 (the "Fourth Report") and the Notice of Motion herein and on hearing the submissions of counsel for the Receiver and counsel for the Respondents, *and Royal Bank of Canada* no one appearing for any

other person on the service list, although properly served as appears from the affidavit of Sherine Burke, filed,

1. THIS COURT ORDERS that any requirement for service of the Fourth Report, Notice of Motion and the Motion Record be and is hereby abridged, that the Motion is properly returnable today and that all parties requiring notice of this Motion have been duly served and that service on all parties is hereby validated and any further service is hereby dispensed with.
2. THIS COURT ORDERS that the Fourth Report of the Receiver and the activities and conduct of the Receiver as detailed in the Fourth Report are hereby approved.
3. THIS COURT ORDERS that the Receiver's Statement of Receipts and Disbursements as detailed in the Fourth Report are hereby approved, save and except with respect to the Receiver's fees and disbursements.
4. THIS COURT ORDERS that the Receiver is authorized to make a distribution from the proceeds available to:
  - a. Canada Revenue Agency on account of employee source deductions in the amount of \$132,246.56;
  - b. Canada Revenue Agency on account of GST/HST in the amount of \$98,348.58;
  - c. the Applicant, Royal Bank of Canada in the amount of \$578,212.27;
  - d. L.A.K.E.S. Leasing Corporation in the amount of \$79,356.16;
  - e. Kubota Canada Ltd. in the amount of \$64,124.89,plus interest that may accrue on the aforesaid amounts to the date of payment.

5. THIS COURT ORDERS that the surplus funds from the proceeds of realization from the property and assets of Mara Tech Aviation Fuels Ltd., Mara-Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd. (a "Mara Tech Company") be consolidated and be distributed to the unsecured creditors of Mara Tech Aviation Fuels Ltd., Mara-Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd., on a prorated basis, based upon the amount of the creditor's unsecured claim owing to it by a Mara Tech Company and regardless from which Mara Tech Company the claim is owing.
6. THIS COURT ORDERS that the Receiver is authorized to conduct a claims bar process with respect to the unsecured creditors of Mara Tech Aviation Fuels Ltd., Mara-Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd.
7. THIS COURT ORDERS that a motion with respect to the approval of the fees and disbursements of the Receiver and its independent legal counsel is scheduled to be heard on the long motions' list ~~commencing the week of~~

*from a date to be set by the Trial Coordinator ✓*

*[Signature]*  
Justice Ponsog

Entered at ST. CATHARINES
Inscrit à ST. CATHARINES
In-BOOK No.
au REGISTRE No. 17
as Document No.
comme Document No. 537
on / le NOV 02 2017
By / Par KC

**ROYAL BANK OF CANADA**  
Applicant

-AND-

**MARA TECH AVIATION FUELS LTD. ET AL**  
Respondents

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**

PROCEEDINGS COMMENCED AT  
ST. CATHARINES

**DISTRIBUTION ORDER**

**SimpsonWigle LAW LLP**  
1 Hunter Street East]  
Suite 200  
Hamilton, Ontario  
L8N 3W1

**David J. Jackson**  
**LSUC No. AO15656-R**

Telephone: (905) 528-8411  
Facsimile: (905) 528-9008

Lawyers for the Receiver, BDO  
Canada Limited

# APPENDIX G

Court File No. 56184/15

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE JUSTICE *Ramsay*

THURSDAY, THE 2<sup>nd</sup>

DAY OF NOVEMBER, 2017

**BETWEEN:**

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**CLAIMS PROCEDURE ORDER**

THIS MOTION, made by BDO Canada Inc. in its capacity as the Court-appointed Receiver (the "**Receiver**") of Mara Tech Aviation Fuels Ltd. ("**Fuels**"), Mara Tech Aviation Services Ltd. ("**Services**") and Mara Tech Aviation Fuels (Sudbury) Ltd. ("**Sudbury**"), was heard this day at 59 Church Street, St. Catharines, Ontario.

ON READING the Notice of Motion and the Motion Record of the Receiver and on hearing the submissions of counsel for the Receiver and *Respondents and Royal Bank of Canada* and no one appearing for any other person on the service list although duly served as appears from the affidavit of service of Carrie Venton sworn October 25, 2017.

## SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion Record filed in support of this Motion be and it is hereby abridged such that the Motion is properly returnable today and hereby dispenses with further service thereof.

## DEFINITIONS

2. The following terms shall have the following meanings ascribed thereto:
  - (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) **"Claim"** means any right of any Person against any of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd. (individually a **"Company"** and collectively **"Mara Tech"**) in connection with any indebtedness, liability or obligation of any kind of a Company, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, present, future, known, or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, and including any indebtedness, liability or obligation of any kind arising out of the restructuring, termination, repudiation or disclaimer of any lease, contract, employment agreement or other agreement (each a **"Claim"**, and collectively, the **"Claims"**), provided however, that **"Claim"** shall not include an Excluded Claim;
  - (c) **"Claimant"** means any Person asserting a Claim;
  - (d) **"Claims Bar Date"** means 4:00 p.m. (Hamilton Time) on the date that is 60 days from the Claims Notice Date, or such later date as may be ordered by the Court;
  - (e) **"Claims Notice Date"** means the date on which the Receiver sends the Proof of Claim Document Package to the Known Creditors of the applicable Company pursuant to paragraph 5(a) this Order;

- (f) **"Claims Process"** means a process for the purposes of identifying and determining Claims of Creditors of a particular Company against such Company commenced and conducted by the Receiver in accordance with the terms of this Order;
- (g) **"Companies"** are those companies referenced in paragraph 2(b);
- (h) **"Court"** means the Ontario Superior Court of Justice;
- (i) **"Creditor"** means any Person having a Proven Claim;
- (j) **"Dispute Notice"** means a written notice to the Receiver, in substantially the form attached as Schedule "E" hereto, delivered to the Receiver by a Claimant who has received a Notice of Disallowance, of its intention to dispute such Notice of Disallowance and provide further evidence to support its claim;
- (k) **"Excluded Claim"** means the following claims, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown:
  - (i) claims secured by any court-ordered charge in these proceedings; and
  - (ii) to the extent not already included in (i) above, any claims arising from or relating to an equity interest in the Companies, including but not limited to the ownership of shares issued by the Companies or the right to acquire or receive shares in the capital of the Companies.
- (l) **"Instruction Letter"** means the instruction letter to Claimants, in substantially the form attached as Schedule "B" hereto;
- (m) **"Known Creditors"** means:
  - (i) those Creditors which the books and records of the applicable Company disclose were owed monies by the applicable Company as of five Business Days prior to the Claims Notice Date and which monies remain unpaid in whole or in part; and
  - (ii) any other Creditor actually known to the Receiver as at five

Business Days prior to the Claims Notice Date;

- (o) **"Notice of Disallowance"** means the notice, in substantially the form attached as Schedule "D" hereto, advising a Claimant that the Receiver has revised or rejected all or part of such Claimant's Claim set out in the Proof of Claim;
- (p) **"Notice to Creditors"** means the notice to Creditors for publication in substantially the form attached as Schedule "A" hereto;
- (q) **"Person"** means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government or agency or instrumentality thereof, or any other juridical entity howsoever designated or constituted;
- (r) **"Proof of Claim"** means the form of Proof of Claim in substantially the form attached as Schedule "C" hereto;
- (s) **"Proof of Claim Document Package"** means a document package that includes a copy of the Instruction Letter, a Proof of Claim, and such other materials as the Receiver may consider appropriate or desirable; and
- (t) **"Proven Claim"** means the amount of a Claim of a Creditor against the applicable Company as finally accepted and determined in accordance with the provisions of this Order.
- (u) **"Receiver"** is BDO Canada Inc., Court-appointed Receiver of Fuels, Services and Sudbury;

## RECEIVER'S ROLE

3. THIS COURT ORDERS that the Receiver, in addition to its rights and obligations under the Order of Justice Lococo dated August 4, 2016, as supplemented, amended or varied from time to time, is hereby directed and empowered to take such other actions and fulfill such other roles as are authorized by this Order.

## COMMENCEMENT OF A CLAIMS PROCESS

4. THIS COURT ORDERS that the Receiver is hereby authorized to commence and conduct a Claims Process, without further Order of the Court, in respect of Mara Tech.

## **NOTICE TO CREDITORS**

**5 THIS COURT ORDERS that:**

- (a) the Receiver shall within fifteen (15) days of this Order post a copy of the Proof of Claim Document Package on:  
<http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>  
and deliver on behalf of the applicable Company to each of the Known Creditors of such Company (for which it has an address) a copy of the Proof of Claim Document Package;
- (b) the Receiver shall cause the Notice to Creditors to be published in the local newspaper in each of Windsor, Sudbury, North Bay and Sault Ste. Marie once on or before the date that is ten (10) days after the Claims Notice Date; and
- (c) the Receiver shall, provided such request is received prior to the Claims Bar Date, deliver as soon as reasonably possible following receipt of a request, a copy of the Proof of Claim Document Package to any Person claiming to be a Creditor of a Company and requesting such material.

## **CREDITORS' CLAIMS**

- 6 THIS COURT ORDERS that** Proofs of Claim shall be filed with the Receiver and that any Creditor that does not file a Proof of Claim in respect of all of its Claims as provided for herein such that the Proof of Claim is received by the Receiver on or before the Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing any Claim against Mara Tech; and (b) shall not be entitled to any further notice, or to participate as a creditor in these proceedings.

## **DETERMINATION OF CLAIMS**

- 7 THIS COURT ORDERS that** the amount and status of every Claim of a Creditor as finally determined in accordance with this Order, including any determination as to the nature, amount, value, priority or validity of any Claim shall be final for all purposes, including without limitation for any distribution made to Creditors of Mara Tech pursuant to further Order of the Court.

## **PROOFS OF CLAIM**

8 THIS COURT ORDERS that:

- (a) the Receiver may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of Proofs of Claim; and
- (b) any Claims denominated in any currency other than Canadian dollars shall, for the purposes of this Order and the applicable Claims Process, be converted to, and constitute obligations in, Canadian dollars, such calculation to be effected by the Receiver using the Bank of Canada noon spot rate as at the applicable Claims Bar Date.

## **REVIEW OF PROOFS OF CLAIM**

9 THIS COURT ORDERS that the Receiver shall review all Proofs of Claim filed on or before the Claims Bar Date and shall accept or disallow (in whole or in part) the amount and/or status of the Claim set out therein. At any time, the Receiver may request additional information with respect to the Claim, and may request that the Creditor file a revised Proof of Claim. The Receiver shall notify each Claimant who has delivered a Proof of Claim by the Claims Bar Date as to whether such Claim has been revised or rejected, and the reasons therefor, by sending a Notice of Disallowance.

10. THIS COURT ORDERS that, where a Claim has been accepted by the Receiver as a Proven Claim, such Claim shall constitute such Creditor's Proven Claim for all purposes, including for the purposes of distribution by the Receiver pursuant to further Order of the Court.

11. THIS COURT ORDERS that, where a Claim has been disallowed (in whole or in part), the disallowed Claim (or disallowed portion thereof) shall not be a Proven Claim unless the Claimant has disputed the disallowance and proven the disallowed Claim (or portion thereof) in accordance with paragraphs 12 to 16 of this Order.

## **DISPUTE NOTICE**

12. THIS COURT ORDERS that any Claimant who intends to dispute a Notice of Disallowance shall file a Dispute Notice with the Receiver as soon as reasonably possible but in any event such that the Dispute Notice shall be received by the Receiver on or before 4:00 p.m. (Hamilton Time) on the day that is fourteen (14) days

after the Receiver sends the Notice of Disallowance in accordance with paragraph 19 of this Order. The filing of a Dispute Notice with the Receiver within the time set out in this paragraph shall constitute an application to have the amount or status of such Claim determined as set out in paragraphs 14 to 16 of this Order.

13. THIS COURT ORDERS that where a Claimant that receives a Notice of Disallowance fails to file a Dispute Notice with the Receiver within the time limit set out in paragraph 12 of this Order, the amount and status of such Claimant's Claim shall be deemed to be as set out in the Notice of Disallowance and such amount and status, if any, shall constitute such Claimant's Proven Claim.

### **RESOLUTION OF CLAIMS**

14. THIS COURT ORDERS that as soon as practicable after the delivery of the Dispute Notice to the Receiver, the Claimant and the Receiver shall attempt to resolve and settle the Claimant's Claim.
15. THIS COURT ORDERS that in the event that the dispute between the Claimant and the Receiver is not settled within a time period or in a manner satisfactory to the Receiver, the Receiver may bring the dispute before the Court for determination.
16. THIS COURT ORDERS that the determination of a Claim by the Court shall be final and binding for all purposes.

### **DISTRIBUTION**

17. THIS COURT ORDERS that the distribution to Creditors of any funds held by the Receiver in respect of the sale of any of the assets or properties of Fuels, Services or Sudbury in these proceedings shall be subject to further Order(s) of the Court.

### **SERVICE AND NOTICE**

19. THIS COURT ORDERS that the Receiver shall be at liberty to deliver the Proof of Claim Document Package, and any letters, notices or other documents to Creditors, Claimants or other interested Persons, by forwarding true copies

thereof by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission to such Persons at the address as last shown on the records of a Company and that any such service or notice by courier, personal delivery or electronic or digital transmission shall be deemed to be received on the next Business Day following the date of forwarding thereof, or if sent by mail, on the second Business Day after mailing.

20. THIS COURT ORDERS that any notice or other communication (including, without limitation, Proofs of Claim and Dispute Notices) to be given under this Order by a Claimant or a Creditor to the Receiver shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if given by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed to:

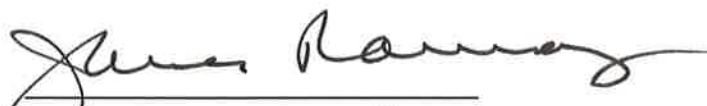
BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

Any such notice or other communication by a Claimant or Creditor shall be deemed received only upon actual receipt thereof by the Receiver during normal business hours on a Business Day.

## MISCELLANEOUS

21. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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.

  
Justice Ransoy

Entered at ST. CATHARINES
inscrit à ST. CATHARINES
In-BOOK No. 17
au REGISTRE No.
as Document No.
comme Document No. 538
NOV 02 2017
on / le
By / Par Kc

## **SCHEDULE A**

**NOTICE TO CREDITORS  
OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD.,  
AND MARA TECH AVIATION FUELS (SUDBURY) LTD.  
(hereinafter referred to collectively as "Mara Tech")**

---

**RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE**

**NOTICE IS HEREBY GIVEN** that pursuant to an Order of the Ontario Superior Court of Justice \_\_\_\_\_ made November 2, 2017 (the "**Claims Procedure Order**"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

**PLEASE TAKE NOTICE** that the claims process applies only to the Claims described in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order must contact the Receiver by telephone (905-524-1008) or by fax (905-570-0249) in order to obtain a Proof of Claim form. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

**THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on [INSERT DATE, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order].** Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

**CLAIMS OF CREDITORS WHO DO NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIMS BY THE CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED.**

**DATED** at Hamilton this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

**BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of  
Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech  
Aviation Fuels (Sudbury) Ltd.**

## **SCHEDULE B**

### **INSTRUCTION LETTER FOR THE CLAIMS PROCESS FOR CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")**

---

#### **A. CLAIMS PROCESS**

By Order of the Ontario Superior Court of Justice \_\_\_\_\_ made November 2, 2017 (the "**Claims Procedure Order**"), BDO Canada Limited, in its capacity as Court-appointed Receiver, has been authorized to conduct a claims process in respect of Claims against Mara Tech (the "**Claims Process**"). A copy of the Claims Procedure Order and other related information can be obtained from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

This letter provides general instructions for completing a Proof of Claim form in connection with the Claims Process. Capitalized terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Process is intended to identify and determine the amount of Claims against the Mara Tech. Please review the Claims Procedure Order for the full terms of the Claims Process.

If you have any questions regarding the Claims Process, please consult the website of the Court-appointed Receiver provided above, or contact the Receiver at the address provided below.

All notices and enquiries with respect to the Claims Process should be addressed to the Court-appointed Receiver by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed at:

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

**B. FOR CREDITORS SUBMITTING A PROOF OF CLAIM**

If you believe that you have a Claim against Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd., you must file a Proof of Claim with the Receiver. The Proof of Claim must be received by the Receiver by 4:00 p.m. (Hamilton Time) on [INSERT DATE, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order], the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

**IF YOU DO NOT FILE A PROOF OF CLAIM IN RESPECT OF ANY SUCH CLAIMS BY THE CLAIMS BAR DATE, YOUR CLAIMS SHALL BE FOREVER EXTINGUISHED AND BARRED.**

All Claims denominated in a currency other than Canadian dollars shall be converted by the Receiver to Canadian dollars at the Bank of Canada noon spot rate as at the Claims Bar Date.

**C. ADDITIONAL PROOF OF CLAIM FORMS**

Additional Proof of Claim forms and other related information, including the Claims Procedure Order establishing the Claims Process, can be obtained from the Receiver's website at <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>, or by contacting the Receiver at the telephone and fax numbers indicated above.

DATED at Hamilton this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

**BDO CANADA LIMITED,**  
**in its capacity as Court-appointed Receiver of**  
**Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech**  
**Aviation Fuels (Sudbury) Ltd.**

## SCHEDULE C

**PROOF OF CLAIM RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH  
AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.**  
(hereinafter referred to collectively as "Mara Tech")

---

**A. PARTICULARS OF CREDITOR:**

1. Full Legal Name of Creditor: \_\_\_\_\_

\_\_\_\_\_  
(the "Creditor"). (Full legal name should be the name of the original Creditor of Mara Tech, notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred.)

2. Full Mailing Address of the Creditor (the original Creditor not the assignee):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Telephone Number: \_\_\_\_\_

4. E-Mail Address: \_\_\_\_\_

5. Facsimile Number: \_\_\_\_\_

6. Attention (Contact Person): \_\_\_\_\_

7. Has the Claim been sold or assigned by the Creditor to another party (check one)?

Yes: ☐ No: ☐

**B. PARTICULARS OF ASSIGNEE(S) (IF ANY):**

8. Full Legal Name of Assignee(s):

\_\_\_\_\_

(If Claim (or a portion thereof) has been assigned, insert full legal name of assignee(s) of Claim (of portion thereof). If there is more than one assignee, please attach a separate sheet with required information.)

9. Full Mailing Address of Assignee(s):

\_\_\_\_\_  
\_\_\_\_\_

10. Telephone Number of Assignee(s): \_\_\_\_\_

11. E-Mail Address: \_\_\_\_\_

12. Facsimile Number: \_\_\_\_\_

13. Attention (Contact Person): \_\_\_\_\_

**C. PROOF OF CLAIM:**

I, \_\_\_\_\_ [insert name of Creditor]  
of \_\_\_\_\_ [insert city and province], certify that I am:

**- OR -**

I, \_\_\_\_\_ [insert title/position  
and name of Creditor] of \_\_\_\_\_ [insert city and province], certify  
that \_\_\_\_\_ [insert Creditor name] is:

(a) a Creditor of (check the individual company name if known or alternatively  
Mara Tech):

- ☐ Mara Tech Aviation Fuels Ltd.
- ☐ Mara Tech Aviation Services Ltd.
- ☐ Mara Tech Aviation Fuels (Sudbury) Ltd.; or
- ☐ Mara Tech

(b) that I have knowledge of all the circumstances connected with the Claim  
referred to below;

(c) the Creditor asserts its unsecured claim against Mara Tech; and

(d) Mara Tech was and still is indebted to the Creditor for \$ \_\_\_\_\_;

(Claims denominated in a currency other than Canadian dollars shall be  
converted by the Manager to Canadian dollars at the Bank of Canada noon  
spot rate as at the Claims Bar Date.)

**D. PARTICULARS OF CLAIM:**

Other than as already set out herein the particulars of the undersigned's total Claim are attached.

(Provide all particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, date and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Company to the Creditor and estimated value of such security.)

**E. FILING OF CLAIM:**

**This Proof of Claim must be received by the Receiver by no later than 4:00 p.m. (Hamilton Time) on [INSERT DATE, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order], the Claims Bar Date, by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:**

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

**FAILURE TO FILE YOUR PROOF OF CLAIM AS DIRECTED BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING BARRED AND IN YOU BEING PREVENTED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH. In addition, you shall not be entitled to further notice, and shall not be entitled to participate as a Creditor, in these proceedings.**

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

---

Signature of Creditor

## SCHEDULE D

### NOTICE OF DISALLOWANCE RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.

(hereinafter referred to collectively as "the Mara Tech")

---

**TO: [insert name and address of creditor]**

The Court-appointed Receiver hereby gives you notice that it has reviewed your Claim and has revised or rejected your Claim as follows:

	The Proof of Claim as Submitted	The Proof of Claim as Accepted
Claim		

#### **A.Reasons for Disallowance or Revision:**

**[insert explanation]**

If you do not agree with this Notice of Disallowance, please take notice of the following:

**If you dispute this Notice of Disallowance, you must, by no later than 4:00 p.m. (Hamilton Time) on [INSERT DATE, being thirty (30) days after the Notice of Disallowance is sent by the Receiver pursuant to the Claims Procedure Order], notify the Receiver by delivery of a Dispute Notice to the following address:**

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

- 2 -

The form of Dispute Notice is enclosed. If you do not deliver a Dispute Notice by the above-noted time and date, your Claim shall be deemed to be as set out in this Notice of Disallowance.

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS  
NOTICE OF DISALLOWANCE WILL BE BINDING UPON YOU.**

**DATED** at Hamilton, this \_\_\_\_ day of \_\_\_\_\_, 2017.

**BDO CANADA LIMITED,  
in its capacity as Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd.,  
Mara Tech Aviation Services Ltd., and  
Mara Tech Aviation Fuels (Sudbury) Ltd.**

## SCHEDULE E

### DISPUTE NOTICE RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.

(hereinafter referred to collectively as "Mara Tech")

---

#### A. PARTICULARS OF CREDITOR:

1. Full Legal Name of Creditor: \_\_\_\_\_

\_\_\_\_\_  
(Signature of individual completing this Dispute Notice)      Date

2. Full Mailing Address of the Creditor:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Telephone Number: \_\_\_\_\_

4. E-Mail Address: \_\_\_\_\_

5. Facsimile Number: \_\_\_\_\_

#### B. REASONS FOR DISPUTE:

We hereby give you notice of our intention to dispute the Notice of Disallowance dated \_\_\_\_\_, 20\_\_.

(Provide full particulars of the Claim and supporting documentation. Attach additional page if necessary.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This Dispute Notice must be returned by prepaid ordinary mail, courier, personal delivery

or electronic or digital transmission and be received by the Receiver by no later than **4:00 p.m. (Hamilton Time)** on **[Insert Date, being fourteen (14) days after the Notice of Disallowance is sent by the Receiver pursuant to the Claims Procedure Order]** at the following address:

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

**ROYAL BANK OF CANADA**  
Applicant

**-AND-**

**MARA TECH AVIATION FUELS LTD. ET AL**  
Respondents

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**

PROCEEDINGS COMMENCED AT  
ST. CATHARINES

**CLAIM PROCEDURE**  
**ORDER**

**SimpsonWigle LAW LLP**  
1 Hunter Street Eastj  
Suite 200  
Hamilton, Ontario  
L8N 3W1

**David J. Jackson**  
**LSUC No. AO15656-R**

Telephone: (905) 528-8411  
Facsimile: (905) 528-9008

Lawyers for the Receiver, BDO  
Canada Limited

# APPENDIX H



Tel: 519 660 6540  
Fax: 519 439 4351  
www.debtsolutions-london.ca.

BDO Canada Limited  
633 Colborne Street, Suite 100  
London ON N6B 2V3 Canada

November 16, 2017

**To: Creditors of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively hereafter the "Debtors")**

On November 2, 2017 BDO Canada Limited in its capacity as Court Appointed Receiver (the "**Receiver**") was ordered to administer a claims procedure ("**Claims Process**") to identify and confirm creditor claims against the Debtors ("**Order**").

The Debtors have identified you as a known or possible creditor of the Debtors. Accordingly, enclosed is the following:

- i) Copy of the Order;
- ii) Schedule A – Notice to Creditors advising of the Claims Process;
- iii) Schedule B – Instruction Letter for the Claims Process; and
- iv) Schedule C – Blank Proof of Claim

If you are a creditor of the Debtors, you are required to complete the attached Proof of Claim form and return same, with supporting documentation, to BDO at the address below before January 15, 2018 ("**Claims Bar Date**").

BDO Canada Limited  
Receiver of Mara-Tech Aviation Services  
633-100 Colborne St.  
London, ON N6B 2V3  
Attention: Brendan Hinton

**CLAIMS OF CREDITORS WHO DO NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIMS BY THE CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED.**

Should you have any questions, you may contact the Receiver's representative, Mr. Brendan Hinton at [bhinton@bdo.ca](mailto:bhinton@bdo.ca) or 519 660-6540 ext 7512.

Yours truly

BDO Canada Limited  
Court Appointed Receiver of  
Mara Tech Aviation Fuels Ltd.  
Mara Tech Aviation Services Ltd.  
Mara Tech Aviation Fuels (Thompson) Ltd.  
Mara Tech Aviation Fuels (Sudbury) Ltd.

Per: **Brendan T. Hinton, CIRP**  
Manager, Corporate Insolvency and Restructuring

Court File No. 56184/15

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE JUSTICE *Ramsay*

THURSDAY, THE 2<sup>nd</sup>

DAY OF NOVEMBER, 2017

**BETWEEN:**

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**CLAIMS PROCEDURE ORDER**

THIS MOTION, made by BDO Canada Inc. in its capacity as the Court-appointed Receiver (the "Receiver") of Mara Tech Aviation Fuels Ltd. ("Fuels"), Mara Tech Aviation Services Ltd. ("Services") and Mara Tech Aviation Fuels (Sudbury) Ltd. ("Sudbury"), was heard this day at 59 Church Street, St. Catharines, Ontario.

ON READING the Notice of Motion and the Motion Record of the Receiver and on hearing the submissions of counsel for the Receiver and *Respondents and Royal Bank of Canada* and no one appearing for any other person on the service list although duly served as appears from the affidavit of service of Carrie Venton sworn October 25, 2017.

## **SERVICE**

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record filed in support of this Motion be and it is hereby abridged such that the Motion is properly returnable today and hereby dispenses with further service thereof.

## **DEFINITIONS**

2. The following terms shall have the following meanings ascribed thereto:
  - (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) **"Claim"** means any right of any Person against any of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd. (individually a **"Company"** and collectively **"Mara Tech"**) in connection with any indebtedness, liability or obligation of any kind of a Company, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, present, future, known, or unknown, by guarantee, surety or otherwise and whether or not such right is executory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, and including any indebtedness, liability or obligation of any kind arising out of the restructuring, termination, repudiation or disclaimer of any lease, contract, employment agreement or other agreement (each a **"Claim"**, and collectively, the **"Claims"**), provided however, that **"Claim"** shall not include an Excluded Claim;
  - (c) **"Claimant"** means any Person asserting a Claim;
  - (d) **"Claims Bar Date"** means 4:00 p.m. (Hamilton Time) on the date that is 60 days from the Claims Notice Date, or such later date as may be ordered by the Court;
  - (e) **"Claims Notice Date"** means the date on which the Receiver sends the Proof of Claim Document Package to the Known Creditors of the applicable Company pursuant to paragraph 5(a) this Order;

- (f) **"Claims Process"** means a process for the purposes of identifying and determining Claims of Creditors of a particular Company against such Company commenced and conducted by the Receiver in accordance with the terms of this Order;
- (g) **"Companies"** are those companies referenced in paragraph 2(b);
- (h) **"Court"** means the Ontario Superior Court of Justice;
- (i) **"Creditor"** means any Person having a Proven Claim;
- (j) **"Dispute Notice"** means a written notice to the Receiver, in substantially the form attached as Schedule "E" hereto, delivered to the Receiver by a Claimant who has received a Notice of Disallowance, of its intention to dispute such Notice of Disallowance and provide further evidence to support its claim;
- (k) **"Excluded Claim"** means the following claims, whether liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown:
  - (i) claims secured by any court-ordered charge in these proceedings; and
  - (ii) to the extent not already included in (i) above, any claims arising from or relating to an equity interest in the Companies, including but not limited to the ownership of shares issued by the Companies or the right to acquire or receive shares in the capital of the Companies.
- (l) **"Instruction Letter"** means the instruction letter to Claimants, in substantially the form attached as Schedule "B" hereto;
- (m) **"Known Creditors"** means:
  - (i) those Creditors which the books and records of the applicable Company disclose were owed monies by the applicable Company as of five Business Days prior to the Claims Notice Date and which monies remain unpaid in whole or in part; and
  - (ii) any other Creditor actually known to the Receiver as at five

Business Days prior to the Claims Notice Date;

- (o) **"Notice of Disallowance"** means the notice, in substantially the form attached as Schedule "D" hereto, advising a Claimant that the Receiver has revised or rejected all or part of such Claimant's Claim set out in the Proof of Claim;
- (p) **"Notice to Creditors"** means the notice to Creditors for publication in substantially the form attached as Schedule "A" hereto;
- (q) **"Person"** means any individual, partnership, joint venture, trust, corporation, unincorporated organization, government or agency or instrumentality thereof, or any other juridical entity howsoever designated or constituted;
- (r) **"Proof of Claim"** means the form of Proof of Claim in substantially the form attached as Schedule "C" hereto;
- (s) **"Proof of Claim Document Package"** means a document package that includes a copy of the Instruction Letter, a Proof of Claim, and such other materials as the Receiver may consider appropriate or desirable; and
- (t) **"Proven Claim"** means the amount of a Claim of a Creditor against the applicable Company as finally accepted and determined in accordance with the provisions of this Order.
- (u) **"Receiver"** is BDO Canada Inc., Court-appointed Receiver of Fuels, Services and Sudbury;

#### **RECEIVER'S ROLE**

3. THIS COURT ORDERS that the Receiver, in addition to its rights and obligations under the Order of Justice Lococo dated August 4, 2016, as supplemented, amended or varied from time to time, is hereby directed and empowered to take such other actions and fulfill such other roles as are authorized by this Order.

#### **COMMENCEMENT OF A CLAIMS PROCESS**

4. THIS COURT ORDERS that the Receiver is hereby authorized to commence and conduct a Claims Process, without further Order of the Court, in respect of Mara Tech.

## **NOTICE TO CREDITORS**

**5 THIS COURT ORDERS that:**

- (a) the Receiver shall within fifteen (15) days of this Order post a copy of the Proof of Claim Document Package on:  
<http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>  
and deliver on behalf of the applicable Company to each of the Known Creditors of such Company (for which it has an address) a copy of the Proof of Claim Document Package;
- (b) the Receiver shall cause the Notice to Creditors to be published in the local newspaper in each of Windsor, Sudbury, North Bay and Sault Ste. Marie once on or before the date that is ten (10) days after the Claims Notice Date; and
- (c) the Receiver shall, provided such request is received prior to the Claims Bar Date, deliver as soon as reasonably possible following receipt of a request, a copy of the Proof of Claim Document Package to any Person claiming to be a Creditor of a Company and requesting such material.

## **CREDITORS' CLAIMS**

- 6 THIS COURT ORDERS that** Proofs of Claim shall be filed with the Receiver and that any Creditor that does not file a Proof of Claim in respect of all of its Claims as provided for herein such that the Proof of Claim is received by the Receiver on or before the Claims Bar Date (a) shall be and is hereby forever barred from making or enforcing any Claim against Mara Tech; and (b) shall not be entitled to any further notice, or to participate as a creditor in these proceedings.

## **DETERMINATION OF CLAIMS**

- 7 THIS COURT ORDERS that** the amount and status of every Claim of a Creditor as finally determined in accordance with this Order, including any determination as to the nature, amount, value, priority or validity of any Claim shall be final for all purposes, including without limitation for any distribution made to Creditors of Mara Tech pursuant to further Order of the Court.

## **PROOFS OF CLAIM**

**8 THIS COURT ORDERS that**

- (a) the Receiver may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of Proofs of Claim; and**
- (b) any Claims denominated in any currency other than Canadian dollars shall, for the purposes of this Order and the applicable Claims Process, be converted to, and constitute obligations in, Canadian dollars, such calculation to be effected by the Receiver using the Bank of Canada noon spot rate as at the applicable Claims Bar Date.**

## **REVIEW OF PROOFS OF CLAIM**

**9 THIS COURT ORDERS that the Receiver shall review all Proofs of Claim filed on or before the Claims Bar Date and shall accept or disallow (in whole or in part) the amount and/or status of the Claim set out therein. At any time, the Receiver may request additional information with respect to the Claim, and may request that the Creditor file a revised Proof of Claim. The Receiver shall notify each Claimant who has delivered a Proof of Claim by the Claims Bar Date as to whether such Claim has been revised or rejected, and the reasons therefor, by sending a Notice of Disallowance.**

**10. THIS COURT ORDERS that, where a Claim has been accepted by the Receiver as a Proven Claim, such Claim shall constitute such Creditor's Proven Claim for all purposes, including for the purposes of distribution by the Receiver pursuant to further Order of the Court.**

**11. THIS COURT ORDERS that, where a Claim has been disallowed (in whole or in part), the disallowed Claim (or disallowed portion thereof) shall not be a Proven Claim unless the Claimant has disputed the disallowance and proven the disallowed Claim (or portion thereof) in accordance with paragraphs 12 to 16 of this Order.**

## **DISPUTE NOTICE**

**12. THIS COURT ORDERS that any Claimant who intends to dispute a Notice of Disallowance shall file a Dispute Notice with the Receiver as soon as reasonably possible but in any event such that the Dispute Notice shall be received by the Receiver on or before 4:00 p.m. (Hamilton Time) on the day that is fourteen (14) days**

after the Receiver sends the Notice of Disallowance in accordance with paragraph 19 of this Order. The filing of a Dispute Notice with the Receiver within the time set out in this paragraph shall constitute an application to have the amount or status of such Claim determined as set out in paragraphs 14 to 16 of this Order.

13. THIS COURT ORDERS that where a Claimant that receives a Notice of Disallowance fails to file a Dispute Notice with the Receiver within the time limit set out in paragraph 12 of this Order, the amount and status of such Claimant's Claim shall be deemed to be as set out in the Notice of Disallowance and such amount and status, if any, shall constitute such Claimant's Proven Claim.

#### **RESOLUTION OF CLAIMS**

14. THIS COURT ORDERS that as soon as practicable after the delivery of the Dispute Notice to the Receiver, the Claimant and the Receiver shall attempt to resolve and settle the Claimant's Claim.
15. THIS COURT ORDERS that in the event that the dispute between the Claimant and the Receiver is not settled within a time period or in a manner satisfactory to the Receiver, the Receiver may bring the dispute before the Court for determination.
16. THIS COURT ORDERS that the determination of a Claim by the Court shall be final and binding for all purposes.

#### **DISTRIBUTION**

17. THIS COURT ORDERS that the distribution to Creditors of any funds held by the Receiver in respect of the sale of any of the assets or properties of Fuels, Services or Sudbury in these proceedings shall be subject to further Order(s) of the Court.

#### **SERVICE AND NOTICE**

19. THIS COURT ORDERS that the Receiver shall be at liberty to deliver the Proof of Claim Document Package, and any letters, notices or other documents to Creditors, Claimants or other interested Persons, by forwarding true copies

thereof by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission to such Persons at the address as last shown on the records of a Company and that any such service or notice by courier, personal delivery or electronic or digital transmission shall be deemed to be received on the next Business Day following the date of forwarding thereof, or if sent by mail, on the second Business Day after mailing.

20. THIS COURT ORDERS that any notice or other communication (including, without limitation, Proofs of Claim and Dispute Notices) to be given under this Order by a Claimant or a Creditor to the Receiver shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if given by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed to:

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

Any such notice or other communication by a Claimant or Creditor shall be deemed received only upon actual receipt thereof by the Receiver during normal business hours on a Business Day.

## **SCHEDULE A**

### **NOTICE TO CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")**

---

#### **RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE**

**NOTICE IS HEREBY GIVEN** that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "**Claims Procedure Order**"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

**PLEASE TAKE NOTICE** that the claims process applies only to the Claims described in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order must contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim form. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

**THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order.** Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

**CLAIMS OF CREDITORS WHO DO NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIMS BY THE CLAIMS BAR DATE SHALL BE FOREVER EXTINGUISHED AND BARRED.**

**DATED** at Hamilton this 16<sup>th</sup> day of November, 2017.

**BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.**

## **SCHEDULE B**

### **INSTRUCTION LETTER FOR THE CLAIMS PROCESS FOR CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")**

---

#### **A. CLAIMS PROCESS**

By Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "**Claims Procedure Order**"), BDO Canada Limited, in its capacity as Court-appointed Receiver, has been authorized to conduct a claims process in respect of Claims against Mara Tech (the "**Claims Process**"). A copy of the Claims Procedure Order and other related information can be obtained from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

This letter provides general instructions for completing a Proof of Claim form in connection with the Claims Process. Capitalized terms not defined within this instruction letter shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Process is intended to identify and determine the amount of Claims against the Mara Tech. Please review the Claims Procedure Order for the full terms of the Claims Process.

If you have any questions regarding the Claims Process, please consult the website of the Court-appointed Receiver provided above, or contact the Receiver at the address provided below.

All notices and enquiries with respect to the Claims Process should be addressed to the Court-appointed Receiver by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed at:

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

**B. FOR CREDITORS SUBMITTING A PROOF OF CLAIM**

If you believe that you have a Claim against Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd., you must file a Proof of Claim with the Receiver. The Proof of Claim must be received by the Receiver by 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order, the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

**IF YOU DO NOT FILE A PROOF OF CLAIM IN RESPECT OF ANY SUCH CLAIMS BY THE CLAIMS BAR DATE, YOUR CLAIMS SHALL BE FOREVER EXTINGUISHED AND BARRED.**

All Claims denominated in a currency other than Canadian dollars shall be converted by the Receiver to Canadian dollars at the Bank of Canada noon spot rate as at the Claims Bar Date.

**C. ADDITIONAL PROOF OF CLAIM FORMS**

Additional Proof of Claim forms and other related information, including the Claims Procedure Order establishing the Claims Process, can be obtained from the Receiver's website at <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>, or by contacting the Receiver at the telephone and fax numbers indicated above.

**DATED** at Hamilton this 16<sup>th</sup> day of November, 2017.

**BDO CANADA LIMITED,**  
in its capacity as Court-appointed Receiver of  
Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

## SCHEDULE C

### PROOF OF CLAIM RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

---

**A. PARTICULARS OF CREDITOR:**

1. Full Legal Name of Creditor: \_\_\_\_\_

\_\_\_\_\_  
(the "Creditor"). (Full legal name should be the name of the original Creditor of Mara Tech, notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred.)

2. Full Mailing Address of the Creditor (the original Creditor not the assignee):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Telephone Number: \_\_\_\_\_

4. E-Mail Address: \_\_\_\_\_

5. Facsimile Number: \_\_\_\_\_

6. Attention (Contact Person): \_\_\_\_\_

7. Has the Claim been sold or assigned by the Creditor to another party (check one)?

Yes: ☐ No: ☐

**B. PARTICULARS OF ASSIGNEE(S) (IF ANY):**

8. Full Legal Name of Assignee(s):

\_\_\_\_\_  
(If Claim (or a portion thereof) has been assigned, insert full legal name of assignee(s) of Claim (of portion thereof). If there is more than one assignee, please attach a separate sheet with required information.)

9. Full Mailing Address of Assignee(s):

\_\_\_\_\_  
\_\_\_\_\_

10. Telephone Number of Assignee(s): \_\_\_\_\_

11. E-Mail Address: \_\_\_\_\_

12. Facsimile Number: \_\_\_\_\_

13. Attention (Contact Person): \_\_\_\_\_

**C. PROOF OF CLAIM:**

I, \_\_\_\_\_ [insert name of Creditor]  
of \_\_\_\_\_ [insert city and province], certify that I am:

**- OR -**

I, \_\_\_\_\_ [insert title/position  
and name of Creditor] of \_\_\_\_\_ [insert city and province], certify  
that \_\_\_\_\_ [insert Creditor name] is:

(a) a Creditor of (check the individual company name if known or alternatively  
Mara Tech):

- ☐ Mara Tech Aviation Fuels Ltd.
- ☐ Mara Tech Aviation Services Ltd.
- ☐ Mara Tech Aviation Fuels (Sudbury) Ltd.; or
- ☐ Mara Tech

(b) that I have knowledge of all the circumstances connected with the Claim  
referred to below;

(c) the Creditor asserts its unsecured claim against Mara Tech; and

(d) Mara Tech was and still is indebted to the Creditor for \$ \_\_\_\_\_;  
(Claims denominated in a currency other than Canadian dollars shall be  
converted by the Manager to Canadian dollars at the Bank of Canada noon  
spot rate as at the Claims Bar Date.)

**D. PARTIULARS OF CLAIM:**

Other than as already set out herein the particulars of the undersigned's total Claim are attached.

(Provide all particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, date and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Company to the Creditor and estimated value of such security.)

**E. FILING OF CLAIM:**

**This Proof of Claim must be received by the Receiver by no later than 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order, the Claims Bar Date, by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:**

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

**FAILURE TO FILE YOUR PROOF OF CLAIM AS DIRECTED BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING BARRED AND IN YOU BEING PREVENTED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH. In addition, you shall not be entitled to further notice, and shall not be entitled to participate as a Creditor, in these proceedings.**

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_.

---

Signature of Creditor

CLASSIFIEDS

Phone: 1-866-541-6757 • Fax: 1-866-485-8461 • Email: nugget.classifieds@sunmedia.ca

nugget.ca/classifieds

Merchandise

Antiques & Art Collectibles

Fantastic! nugget.ca

Place your Classifieds ad using our online Self Serve!

Services, Rentals, Real Estate and more!

Go to: nugget.ca/classifieds

Online only and print/online combos available!

Save \$\$\$ placing an ad yourself!

Call us to get your items SOLD in the Classifieds

Appliances

YARD clean-ups \*DUMP TRIPS\* CASH for scrap cars, trucks FREE PICKUP of appliances, stoves, washers/dryers, snowblowers & good used tires TRUCK RENTALS Household moving movers available in/out of town Storage units! FOR SALE: good used tires SNOWPLOWING 705-492-9121

Real Estate/ Rentals

Apartments

2 BDRM LUXURY All Inclusive, Immediate 705-475-9070

HALF OFF FIRST MONTHS RENT Beautiful Historic Building in the heart Of Halleybury. Suites starting from \$600/mth + utils. Additional storage & Electric Parking Also available. www.mmcpr.ca Call Today! 705.672.2240

Condos/Lofts /Townhse-Rent

GULLPORT Now Available! 260 Parsons Ave. 2 bdrm townhouse-Adult building w/den on Lake Nipissing. 1.5 baths, fridge/stove. Gas heat, No pets /smoking, F&L \$960+ util. Call 9am-5pm 705-497-9247

Houses for Rent

House to Rent, Option to Buy Sturgeon Falls 2 bedroom, half-basement, big garage, N/S/P. 647-208-1630

Careers

Hands | Mains TheFamilyHelpNetwork.ca LeRoseau.dadeauxfamilies.ca CHILD AND FAMILY THERAPIST CHILD AND YOUTH MENTAL HEALTH North Bay, ON Competition #1335-17-2

For additional information, please see our Web site at: www.thefamilyhelpnetwork.ca

Administrative Office

LAW CLERK- CLEMENS EGGERT PROFESSIONAL CORPORATION We are a busy Law Firm practicing Family Law, Wills and Estates, and Real Estate, specializing in customer service. If you have at least 3- years experience in these areas of Law and expertise in customer relations, send us your resume to cepec477@gmail.com. Salary will be commensurate with experience.

Careers

Hands | Mains TheFamilyHelpNetwork.ca LeRoseau.dadeauxfamilies.ca CHILD AND FAMILY THERAPIST CHILD AND YOUTH MENTAL HEALTH North Bay, ON Competition #1335-17-2

For additional information, please see our Web site at: www.thefamilyhelpnetwork.ca

Legals

DON'T DELAY PLACE YOUR AD TODAY 1-888-786-7821

Legals

NOTICE TO CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE NOTICE IS HEREBY GIVEN that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "Claims Procedure Order"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

PLEASE TAKE NOTICE that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: http://www.extranets.bdo.ca/MaraTechAviation/index.cfm.

THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order. Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.

BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

Legals

NOTICE TO CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE NOTICE IS HEREBY GIVEN that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "Claims Procedure Order"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

PLEASE TAKE NOTICE that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: http://www.extranets.bdo.ca/MaraTechAviation/index.cfm.

THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order. Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.

BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

Legals

NOTICE TO CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE NOTICE IS HEREBY GIVEN that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "Claims Procedure Order"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

PLEASE TAKE NOTICE that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: http://www.extranets.bdo.ca/MaraTechAviation/index.cfm.

THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order. Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.

BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

Legals

NOTICE TO CREDITORS OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE NOTICE IS HEREBY GIVEN that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "Claims Procedure Order"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

PLEASE TAKE NOTICE that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: http://www.extranets.bdo.ca/MaraTechAviation/index.cfm.

THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order. Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.

BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

LET'S ALL DO OUR PART! PLEASE RECYCLE THIS NEWSPAPER

AXYDLBAAXR is LONGFELLOW

One letter stands for another. In this sample, A is used for the three L's, X for the two O's, etc. Single letters, apostrophes, the length and formation of the words are all hints. Each day the code letters are different.

11-28 CRYPTOQUOTE

XNKP ITP MHI QW BNOHZPXL

MWU WNI BNOHZPXL QW

ITP MHI. — FNWZIMWIQW

ZIMWQZXMKZSQ

Yesterday's Cryptoquote: MY DADDY WAS A MINISTER, MY GRANDFATHER WAS A VODOO PRIEST, MY UNCLE WAS A MASON; I WAS RAISED WITH A LOT OF STUDIES. — WYCLEF JEAN

CROSSWORD

By THOMAS JOSEPH

ACROSS

- 1 Conclude success-fully
- 6 Monster
- 11 Stand up
- 12 Nimble
- 13 Steak-house choice
- 15 Snaky fish
- 16 Used a couch
- 17 TV's
- 18 Repairs
- 20 Convent attire
- 23 Some sur-real art
- 27 Way out
- 28 Similar
- 29 Army doc
- 31 West Point student
- 32 Wanderer
- 34 Comic Caesar
- 37 Buddy
- 38 Boxing poke
- 41 Steak-house choice
- 44 Anticipate
- 45 Banks of the Cubs
- 46 Is furious
- 47 Pay for everyone

- 3 Volition
- 4 Employ
- 5 Mind a mutt, say
- 6 Prepared the hook
- 7 Nest item
- 8 "— No Sunshine"
- 9 Gin
- 10 Watch over
- 14 Painter Ernst
- 18 Conform
- 19 Light lunch
- 20 Skirt edge
- 21 Chopping tool
- 22 Auction action
- 24 Pot cover

MITT OPUS MACRO RENAL ATEAT APPLE SUMMER LOO TRAP AUTUMN SEN VISAGE CIDER BEANED MOB WINTER PARE ACT SPRING SKIRT RODEO PECAN OVERT RENT DENY

Yesterday's answer

- 25 Mamie's mate
- 26 Ready to go
- 30 Astro-nomical sightings
- 31 Mark of distinction
- 33 Spoil
- 34 Rigging support
- 35 Corn Belt state
- 36 Pull along
- 38 Flag Day month
- 39 Laos' land
- 40 Sugar source
- 42 Bind up
- 43 Hockey's Bobby

THOMAS CROSSWORD BOOKS 1-8! Send \$4.75 (check/m.o.) for each book to 628 Virginia Dr., Orlando, FL 32803

Crossword grid with numbers 1-47

DOWN

- 1 Ump's call
- 2 Lake near Buffalo

FIND STUFF HERE!

Waterproofing WATER IN YOUR BASEMENT? We can repair from the inside with warranty. 705-498-0532

BUSINESS & SERVICES DIRECTORY

DOM'S ELECTRIC ALL TYPES OF ELECTRICAL WORK • Commercial • Residential • Industrial • Installations • Repairs • Maintenance • Service Upgrades • Electrical Supplies 466 First Ave. W. / 472-6141

Super Sider Vinyl Siding Aluminum Cladding Window/Door/Soffit/Fascia CALL JULIEN MARTEL TODAY FOR A FREE ESTIMATE Affordable Expertise 492-3955 • 752-4603

ADVERTISE HERE FOR AS LOW AS \$4.24 PER DAY

SALE ON HARDWOOD LAMINATE FLOORING, BLOW-IN INSULATION, KITCHEN CABINETS, COUNTERTOPS Carpentry Siding Soffit Fascia Windows Doors Masonry Excellent Rates 705-492-4947 Free Estimates

JAMES HENLEY CONTRACTING General Carpentry • Windows • Doors • Siding • Decks • Fences • Ceramic & Hardwood Flooring • Kitchen & Bath Home: 705-752-4939 Cell: 705-499-6556 No Job Too Small • 20 Yrs Experience • Fully Insured

Let Davedi do the cooking Mamma Davedi Homemade Frozen Food Products AVAILABLE DAILY • MONDAY-FRIDAY 9AM - 5:30PM Sauce • Meatballs • Lasagna • Porchetta • Sausage • Gnocchi Davedi Club 313 Airport Rd. • 474-4190

TO ADVERTISE HERE CALL 705-475-2178

DUMP TRIPS AND SCRAP RUNS HORTON HELPING HANDS (705) 303-2127

YEAR ROUND YARD CLEAN UP Trips to the Dump, Tree Service, Roof Repairs and Odd Jobs - Residential and Cottage Call Frank 705-497-4594

A WET BASEMENT SOLUTION ROBINSON Specializing in • Foundation Reconstruction • Cracked Foundations • Water Proofing & Drainage Systems • Sump Pump Lines • Frozen Pipes • Rebuild to 100% Perfection 705-499-3625 randy.robinson771@gmail.com Or 705 472-0555

BAYRoofing Free Estimates Workmanship Guaranteed Est. 1984 705-474-7595 Fully Insured • Qualified Installers • info@bayroofing.ca

Thinking about Ways to Recycle? We are too Please recycle this newspaper

BUSINESS

MARKETS Yesterday's close, 4 p.m.

<b>S&amp;P/TSX</b> Down 65.97 16,042.12	<b>Dow</b> Up 22.79 23,580.78	<b>NASDAQ</b> Down 10.64 6,878.52	<b>Nikkei</b> Down 54.86 22,495.99	<b>Oil</b> Down \$0.84 \$58.11 US	<b>Gold</b> Up \$7.10 \$1,294.40 US	<b>British£</b> Up 0.42¢ \$1.6989 CDN	<b>Euro</b> Up 0.29¢ \$1.5179 CDN	<b>Dollar</b> Up 0.046¢ 78.347¢ US
---	-------------------------------------	---	--	---	---	---	---	--

NAFTA demise would cost Canadian retailers billions: Report

HOLLIE SHAW  
FINANCIAL POST

TORONTO — An end to the North American Free Trade Agreement could cost Canadian retailers as much as \$21 billion per year and siphon as much as \$17 billion annually from the retail economy, according to a new analysis.

The report from A.T. Kearney and the Retail Council of Canada says eliminating the world's second-largest free trade agreement would have a dramatic impact on the Canadian economy.

“As negotiations continue to flounder, the risks of a NAFTA termination have increased,” says the report The End of NAFTA: What it Means for the Canadian Retail Sector. “The retail sector is likely to be particularly hard hit, and

retailers need to begin thinking about how to prepare for a future where U.S.-originating merchandise does not seamlessly move across the border.”

The fate of NAFTA is uncertain after five rounds of talks between Canada, the U.S. and Mexico. Currently, Canadians have tariff-free access to 94 per cent of goods imported from the United States, and goods originating in the U.S. were worth an estimated \$108 billion in 2015.

The A.T. Kearney analysis examined possible outcomes of the NAFTA talks, including an end to North American free trade, and assumes tariffs on U.S. imports would be shifted to rates that are applied to other nations’ exports to Canada under World Trade Organization rules.

It also considers the consequences of a return to protectionism if the United States was to pull out of the WTO treaty and hike tariffs in order to protect its domestic industries.

“We are concerned that NAFTA may not be the last domino to fall,” said Karl Littler, vice-president at the Retail Council, in reference to the WTO. The industry association, like the National Retail Federation in the U.S., is pushing for a renewal of the NAFTA agreement and is concerned about the U.S. commitment to the WTO.

“If (the U.S.) is prepared to knock off NAFTA, the world’s second-largest trading relationship after U.S. and China, then what does that portend for their commitment to free trade on a global basis?” Littler said.



POSTMEDIA FILES

Shoppers crowd Toronto's Yorkdale Mall in this file photo.

The A.T. Kearney analysis calculates the direct impact of rising tariffs will cost Canadian retailers an extra \$4 billion to \$21 billion for goods, and assumed a 20 per cent

tariff on all categories that are currently tariff-free. For every one per cent increase in tariffs, retailers would see their costs directly increase by at least \$1 billion.

CLASSIFIEDS

Phone: 1-866-541-6757 • Fax: 1-866-485-8461 • Email: saultstar.classifieds@sunmedia.ca

saultstar.com/classifieds

**Apartment for Rent-West**

707 Douglas St  
1 BHK/1 BA, suit  
retiree; inclusive  
\$810/mo  
(705) 254-8494

**Computers & Software**

DVD Player LG-Super  
Multi DVD Recorder +  
HDD Asking \$50.00  
(705) 759-0902

**Sports Equipment**

Dual Level Camping  
Grill Ontario Parks  
Fire pits. \$24.99  
Gourmetcamper.ca

**Apartments for Rent-Central**

4 PLEX  
2 BDRM APT.  
Ground fl, private  
entrance & patio (no  
steps), in-floor  
heating. Suitable for  
single person.  
Central location.  
5 appl. No pets.  
Available Dec. 1st.  
705-946-1988

**Legals**

**General Help Wanted**

**DELIVERY CONTRACTOR REQUIRED**

The Sault Star has a contract delivery run available for delivery of the Sault This Week to businesses along Great Northern road.

Ideal for recent retirees, homemakers or those interested in supplementing their income. This run takes approximately 4.5 hours to complete. It is available to load Wednesday morning at 9:00 a.m.

You must have a reliable vehicle, equivalent to a van or SUV and a good driving record.

**For details call Bill Evoy at 705-759-5808 or call Cell # 705-542-0229 and leave your name and phone number**

**LOOK HERE!**

**Legals**

**General Help Wanted**

**General Help Wanted**

**Legals**

**Legals**

**NOTICE TO CREDITORS**  
**OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD.,**  
**AND MARA TECH AVIATION FUELS (SUDBURY) LTD.**  
(hereinafter referred to collectively as "Mara Tech")

**RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE**

**NOTICE IS HEREBY GIVEN** that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "Claims Procedure Order"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

**PLEASE TAKE NOTICE** that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

**THE CLAIMS BAR DATE IS 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order.** Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

**A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.**

**BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.**

**NOTICE TO CREDITORS AND OTHERS**

All persons having claims against the Estate of **ANKICA ANNA LUCIC** late of the City of Sault Ste. Marie, Ontario who died on or about the 21<sup>st</sup> day of August, 2016, are notified to ensure that full particulars of their claim are received by the undersigned before the 5<sup>th</sup> day of December, 2017 after which date the Estate will be distributed with regard only to claims received.

**ELAINE S. PITCHER**  
Barrister and Solicitor  
390 Bay Street, Suite 300  
Sault Ste. Marie, Ontario  
P6A 1X2  
Fax: 705-541-9099  
Solicitor for the Estate

**Apartments**

**FAST VILLAGE APARTMENTS**  
**1 & 2 BEDROOM APARTMENTS**  
Experienced Superintendents.  
Clean & well maintained buildings.  
Heat/Hydro/Water included.  
Free Parking for 1 Year.  
Pet friendly units available  
1 Bdrm from \$800, 2 Bdrm from \$900.  
705-254-1347  
Professionally Managed by: [www.mmcrcorp.ca](http://www.mmcrcorp.ca)

**businessdirectory**

**Waterproofing**

**STOP BASEMENT**  
leaks now! Repaired from the inside.  
Pressure injection for cracks. No excavating. Guaranteed.  
Free est. 759-0109.

It's Time to **Connect Your Business** to the Web

**SELL YOUR STUFF HERE!**

*yourlifemoments.ca*

**Marking your milestones.**

**Obituaries | In Memoriam | Thanks | Births | Celebrations | More**

<b>Obituaries</b>	<b>Obituaries</b>	<b>Obituaries</b>	<b>Obituaries</b>	<b>In Memoriams</b>	<b>In Memoriams</b>
-------------------	-------------------	-------------------	-------------------	---------------------	---------------------

**DePLONTY, Vahdah Kathryn** - Vahdah Kathryn DePlonty went to be with the Lord on November 18, 2017 at the age of 91. She is survived by her loving family: daughters: Colleen J Dyson (Barry Clark) of Kelowna, BC, Shirley DePlonty of Vernon, BC, Genevieve of Kelowna, BC; sons: Gordon (Theresa) of Chilliwack, BC, D'Arcy (Sandy) of Vernon, BC, Tim (Genie) of Lake Country, BC; 10 grandchildren; 7 great-grandchildren; brother Gary Stump of Keremeos, BC; many nieces, nephews and huge extended family including special sister-in-law Doreen Stump of Oliver, BC. She was predeceased by her husband Bill DePlonty in 1979 and son Stanley in 1990. Born August 25, 1926 at Craik, SK, the second youngest child born to Jesse Stump and Myrtle Tighe. As a small child, the family moved to Turtle Lake, then on to Peachland, BC when she was nine. She attended the Peachland School, walking 7 miles to and from each day. She had many stories about the resident bear in the orchard and the cougar hiding near the wood pile as she passed by. She finished school as the war was ending and managed to stay in touch with many of her school friends through life. After working at the cannery in Kelowna, she met and married Bill DePlonty and raised seven children. Her new life started in 1980 after losing Bill in 1979. She discovered pattern dancing with her new friends at the Senior Centre, attending many events with them over the years. She will be missed by family, friend David, special friend Ramona and staff at Sun Pointe. A Graveside Service will be held at a later date. Should family and friends so desire, memorial donations may be made to the BC Children's Hospital, [www.bcchf.ca/donate-now](http://www.bcchf.ca/donate-now). Condolences may be sent to the family by visiting [www.springfieldfuneralhome.com](http://www.springfieldfuneralhome.com) 250-860-7077

**RADFORD, Douglas Bradt** - Surrounded by family on Sunday, November 26, 2017 at Sault Area Hospital at the age of 71. Beloved husband of Denise. Loving father of Andrew (Ashley), Erin Milkovich (Jamie), Joshua (Morgan) and the late Eric. Special Grandpa of Bradley, Lucas, Matthew, Abigail and Reid. Dear son of Audrey (late Russel). Son-in-law of Bill McLeod (Carol) and the late Donna McLeod. Brother to Jeanne Dumas (Gerald), Ken (Ashley), Laura Harten (Roy) and the late Russel. Brother-in-law to Orrian McLeod (Lorie), Dale McLeod (Cathy), Sandra Bye (Terry) and Terri Perrault (Adam). Doug will be greatly missed by his many nieces and nephews. Doug was on the original founders of the Bereavement Group in Sault Ste. Marie and was instrumental in the memorial tree lighting held on December 21st for the past 22 years. Family and friends may visit at the **ARTHUR FUNERAL HOME - Barton & Kiteley Chapel** on Wednesday, November 29, 2017 from 5 p.m. to 9 p.m. Celebration of Life Thursday, November 30, 2017 at 3 p.m. Helen Smith officiating. Interment Greenwood Cemetery. Memorial contributions to Algoma Residential Community Hospice would be appreciated. Expressions of sympathy may be offered at [www.arthurfuneralhome.com](http://www.arthurfuneralhome.com)

**WILSON, Arthur** - In loving memory of a dear father who passed away November 28, 1999.  
*Every day in some small way  
Memories of you come our way  
Though absent you are ever near,  
Still missed, still loved and ever dear.*  
- Remembered always Art and the late Jean.

**WILSON, Arthur** - In loving memory of a dear father and grandfather who passed away November 28, 1999.  
*Softly the leaves of memory fall,  
Gently we gather, treasure them all.  
Some may forget  
now that you're gone,  
We will remember  
no matter how long.*  
- Always remembered by son Ken (late Patricia) grandson Tim and granddaughter Tracy.

**Save a tree**  
**PLEASE RECYCLE**

**CONWAY, Bill (William G.)**  
Tenderly treasured is the memory of a husband and good friend who entered into peaceful sleep November 28, 2004.  
*As time goes by I miss you more,  
Days seems longer as the years pass.  
Always on my minds, forever in my heart.  
Loving you forever, forgetting you never.*  
**"Love never dies"**  
Florence

Share your moment... on

*yourlifemoments.ca*

# Bruno Mars feels the magic

Singer says his TV special will give viewers ‘the best that I got’

MESFIN FEKADU  
THE ASSOCIATED PRESS

NEW YORK — When Bruno Mars hit the stage for his first TV special, he could feel the music — in his bones and his veins — and it shows.

Mars’s energetic dance moves and smooth vocals are at the forefront of Bruno Mars: 24K Magic Live at the Apollo, which debuts Wednesday on CBS. He recorded the special at the Apollo Theater in New York’s Harlem, performing the majority of his third album, 24K Magic.

“You got to perform it a few times to get it in your bones, to get it right, to work out all the kinks. It’s never going to be right the first time to do it,” Mars said in a phone interview from South America, where he’s touring. “By the time we got to film at the Apollo, we were already a well-oiled machine.

“People are going to get the best that I got.”

Mars said he chose to film the one-hour special at the Apollo — which he calls “a magical place” — because of the venue’s rich history in music and pop culture.

“I remember growing up watching Showtime at the Apollo before X Factor and American Idol — that was the singing competition show. It was pretty cutthroat. Either you got it and they would cheer you on, or you don’t and they’ll boo you off

the stage,” he said. “And that’s just Entertainment 101, and you feel that when you get into that theatre. This is where it all begins it feels like.”

Mars performed the song 24K Magic on top of the Apollo marquee in the special. He also filmed various scenes throughout New York, from eating at hot spots to meeting his fans: “The coolest part about that was the locals in Harlem, holding their arms out for you, (saying), ‘Yo, Bruno! Welcome to Harlem.’”

The last year for the 32-year-old has continued to push him to superstardom: 24K Magic reached double platinum status, while the song That’s What I Like hit the No. 1 spot on the Billboard Hot 100 chart. It’s the year’s top R&B song.

This month he won five Soul Train Awards and seven American Music Awards, including artist of the year. Mars picked up video of the year at the BET Awards, shared with Beyoncé, and won his fifth Grammy Award earlier this year.

“Awards show — I don’t know where it’s going to swing,” he said. “It’s awesome. I feel like people understand what I’m doing and what I’m trying to do and what I stand for when it comes to everything — the music, the videos. I work hard for this s---.”

Mars said as he reflects a year after releasing the album that he feels good about the work he put in to create the ‘90s R&B-inspired album.

“You can go crazy in the studio (and) start second-guessing,” he



CBS/THE ASSOCIATED PRESS  
Above, Bruno Mars dances on top of the Apollo Theater marquee in New York during the taping of his TV special, Bruno Mars: 24K Magic Live at the Apollo. The special will air Wednesday.



CBS/THE ASSOCIATED PRESS

said. “That’s What I Like — I’m listening to it for over a year to make sure it’s all right and then we put it out and luckily it did what it did. It just confirms that I’m not crazy, maybe. It’s just nice that the work I put in the studio, it translated and I just got to remember that going into the next project.”



CBS/THE ASSOCIATED PRESS  
Jeremy Piven in a scene from Wisdom of the Crowd. Piven’s new crime drama TV series is getting a truncated season run. All 13 episodes of Wisdom of the Crowd ordered by CBS will air, but the network said Monday it won’t order more this season. The decision follows sexual misconduct allegations leveled by three women against Piven, who has denied them.

# Piven suggests it’s curtains for CBS crime drama

LOS ANGELES — CBS isn’t saying that Jeremy Piven’s new series Wisdom of the Crowd is cancelled, but the actor apparently sees it that way.

After the network said Monday it won’t expand its initial episode order for the crime drama but declined to address its future, Piven responded with a bittersweet tweet.

“Proud of the work we did and we will Finish out our 13 episodes with full hearts!” Piven wrote on his Twitter account, adding, “Thanks

for all the love, going to miss it as well.”

The tweets were confirmed by a spokeswoman, who declined further comment.

The network’s decision follows sexual misconduct allegations several women levelled against Piven, who has denied them. CBS said previously it is looking into the claims but has issued no further statement.

Piven stars in the series as a tech guru who creates a crowd-sourcing

app to help solve crimes, including his daughter’s killing. CBS plans to air the rest of the 13 episodes.

Wisdom of the Crowd has earned lacklustre ratings but CBS didn’t comment on why it wasn’t ordering a full season, typically about 20 episodes.

Meanwhile, the network announced Monday it was ordering additional episodes of two sitcoms, Matt LeBlanc’s Man With a Plan and Superior Donuts.

*The Associated Press*

## LATE NIGHT TV

**Fallon**  
*The Tonight Show*  
• John Boyega  
• Kevin Nealon



**Kimmel**  
*Jimmy Kimmel Live*  
• James Franco  
• Octavia Spencer  
• Brooklyn Prince  
• BTS



**Colbert**  
*The Late Show*  
• Justin Timberlake  
• Carmen Yulin Cruz



**Meyers**  
*Late Night*  
• John Oliver  
• Rachel Bloom  
• Will Dorsey Jr.



**O'Brien**  
*Conan*  
• Rob Riggle



\* repeat broadcast

# CLASSIFIEDS

Phone: 1-866-541-6757 • Fax: 1-866-485-8461 • Email: [thesudburystar.classifieds@sunmedia.ca](mailto:thesudburystar.classifieds@sunmedia.ca)

**Real Estate Services**



**705-524-1768**  
[naneff@sympatico.ca](mailto:naneff@sympatico.ca)  
[www.naneffrealty.ca](http://www.naneffrealty.ca)  
1335 Lansing Ave., Sudbury

**RE/MAX**  
Sudbury Inc. Brokerage  
**LIANNE DEMERS**  
705-671-2222  
[ldemers@remaxsudbury.com](mailto:ldemers@remaxsudbury.com)  
Your Real Estate Sales Representative

**BUSINESS SERVICE DIRECTORY**

**Business Services**   **Business Services**

**ALTERNATORS & STARTERS**  
**CAR & TRUCK MARINE & ATV PLOW MOTORS**  
**HEROLD SUPPLY 671-4455**

**ATTENTION!**

**Real Estate Services**

**NEW SUDBURY VACANCY**

- \* 2 Bedroom Garden Home
- \* Newly renovated
- \* Hardwood floor throughout
- Fridge, Stove & D/W
- \* In suite laundry
- \* Private Entrance

**Call now - 705-586-0279**  
[www.binmanagementinc.com](http://www.binmanagementinc.com)

**FOR RENT**

**Copper Cliff**  
2 Bdrm Spacious, secure, fridge, stove, laundry, heat & storage incl., \$880  
Call: 705-691-0762

**Regular & Premium 1, 2 & 3 bdrm apartments** available in New Sud and South End. For more info call us at 705.674.7080 [bonikpower.com](http://bonikpower.com)

**Apartments**   **Apartments**

**PROFESSIONAL PROPERTY MANAGEMENT BUSY LANDLORDS HELP IS HERE NEED YOUR HOME/PROPERTY RENTED?**

Please call **SHERRY JORDAN** Direct 705-923-1723  
Sales Representative, Property Manager, Licensed Professional - 20+ years of experience managing 1000s of rentals. Rental List of Vacancies Available please email [sjordant136@hotmail.com](mailto:sjordant136@hotmail.com)

NO CHARGE FOR: EVALUATION, INSPECTION, TENANT SCREENING, LEASE SIGNING, VACANCIES. ONE LOW MONTHLY RATE INCLUDES RENT COLLECTION, ALL TENANT COMMUNICATIONS, ASSURING MAINTENANCE AND MORE. WE PAY REFERRAL FEES AND RETURN THE SALES LISTING TO REFERRING COOPERATING BROKERAGES.  
Email: [sjordant136@hotmail.com](mailto:sjordant136@hotmail.com)  
[www.sudburypropertymanagement.ca](http://www.sudburypropertymanagement.ca) • 705-566-6111



**Legals**

**NOTICE TO CREDITORS**  
OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.  
(hereinafter referred to collectively as "Mara Tech")

**RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE**

**NOTICE IS HEREBY GIVEN** that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the "Claims Procedure Order"), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.

**PLEASE TAKE NOTICE** that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.

**THE CLAIMS BAR DATE is 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order.** Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

**A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.**

**BDO CANADA LIMITED**, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

**Buy or Sell REAL ESTATE classifieds**



*yourlifemoments.ca*

**Marking your milestones.**

For Obituaries call:  
**1-877-750-5054**  
Fax: 1-866-485-8461  
e-mail: [obituaries@yourlifemoments.ca](mailto:obituaries@yourlifemoments.ca)

All other moments call:  
**1-888-786-7821**  
Fax: 1-866-757-0227  
e-mail: [milestones.sun@yourlifemoments.ca](mailto:milestones.sun@yourlifemoments.ca)

**Obituaries | In Memoriam | Thanks Births | Celebrations | More**

**Coming Events**

Notice of Public Meeting  
Lively Golf Club & 6th Avenue Golf Club are hosting a public meeting to present their Annual Report on Class 9 pesticide use as required by Ontario Regulation 63/09 under the Pesticides Act. The Annual Report summarizes the use of Class 9 pesticides used at Lively Golf Club & 6th Avenue Golf Club in 2016. The meeting will take place at the Clubhouse at Lively Golf Club, 305-A Sixth Ave, Lively, ON P3Y 1M4, at 11:00AM on November 30, 2017. (705) 822-5720

*yourlifemoments.ca*



The federal Liberals have requested World Trade Organization consultations over American softwood lumber duties in hopes of having a panel litigate the dispute. SEAN KILPATRICK/THE CANADIAN PRESS FILES

# Recovery in West reduces national rental vacancy rate

ROSS MAROWITS

The economic recovery in western oil-producing provinces contributed to the first decrease in the national apartment vacancy rate in three years, the Canada Mortgage and Housing Corporation said Tuesday.

In its 2017 Rental Market Report, the federal agency said the vacancy rate for purpose-built rentals in Canadian cities with at least 10,000 people fell to three per cent in October, down from 3.7 per cent a year earlier. That returns the national vacancy rate to its 10-year average after a two-year spike.

“We’re finding that demand is strong for rental in Canada, including in some of the oil-producing sectors that were not performing as well over the last couple of years,” said Gustavo Durango, senior market analyst at CMHC.

In a sign that Alberta continues to adapt to the 2014 oil price shock, the province had Canada’s third-largest growth in occupied rentals after Ontario and Quebec.

Michael Markidis of Desjardins Capital Markets said it’s a sign that “the bleeding has stopped in most

of the major markets located in oil-producing provinces.”

Alberta’s vacancy rate fell to 7.5 per cent in October from 8.1 per cent a year earlier, led by Lethbridge which was down 3.4 percentage points to 5.1 per cent.

“It still has a high vacancy rate relative to Alberta’s history but it’s off the peak that we saw the last couple of years,” said Durango.

Nationally, demand outpaced supply. The number of rental apartments increased by 1.2 per cent or 23,000 in the last year, about half the growth rate noted last year.

Demand was helped by high levels of international migration, improving employment for young adults and the ongoing aging of the population.

High home purchase prices also kept younger households in the rental market longer as they saved for down payments, said Durango, noting it’s a factor in high-price markets like Toronto and Vancouver.

Despite low vacancy rates in Ontario and B.C. there is adequate access to rental housing in some form in almost all centres, said Canadian

Federation of Apartment Associations president John Dickie.

Between 22 and 38 per cent of all condos in Ontario and the West are rented and a “secondary market” of basements, suites and other units make up more than 40 per cent of total rental supply.

“The secondary market provides a flexible housing supply, which is often lower priced than the primary market,” he said in a news release.

Associations chairman David Hutniak called on the federal government to examine tax policy for rental buildings, while provinces and cities need to look hard at their development charges and planning approval delays.

“Those are the factors holding back much-needed, purpose-built rental supply,” he stated.

Vacancy rates were lowest in the B.C. cities of Kelowna and Abbotsford-Mission at 0.2 per cent and highest in Saskatoon at 9.6 per cent.

Metropolitan Vancouver was at 0.9 per cent, Toronto one per cent, Montreal 2.8 per cent, Ottawa 1.7 per cent, Edmonton seven per cent and St. John’s 7.2 per cent.

The Canadian Press

# Canada takes complaint over duties to WTO, vows to defend softwood trade

ALEXANDER PANETTA

WASHINGTON Canada is taking its softwood lumber case to the World Trade Organization, setting in motion a potentially years-long fight against the United States before the international commercial body.

The Canadian government announced Tuesday that it requested WTO consultations over American lumber duties, an initial step in eventually establishing a panel for litigating the dispute.

A similar battle dragged on for four years at the WTO in the last round of the Canada-U.S. softwood dispute, before a temporary agreement in 2006 put the on-again, off-again issue to rest for a decade.

It re-erupted this year when the U.S. imposed a series of penalties, arguing that Canada unfairly subsidizes its lumber companies through cheap access to public land.

In a letter to a U.S. representative at the WTO on Tuesday, the Canadian government criticized those duties, arguing they were based on bad data and flawed methodology. “The U.S. ... decision to impose punitive anti-dumping and countervailing duties on Canadian softwood lumber producers is unfair, unwarranted and deeply troubling,” the Canadian government said in a statement.

“We will forcefully defend Canada’s softwood lumber industry.”

Canada is also fighting the case through NAFTA’s dispute-resolution system. The lumber fight has added a complex new wrinkle to the ongoing NAFTA negotiations, as the U.S. is simultaneously asking to kill the NAFTA panel system that handles softwood cases.

Canadian softwood lumber exports to the U.S. are down about six per cent this year compared with last year, according to federal data analyzed by CIBC.

The bank analysts say the biggest loser by far has been B.C. — its

exports to the U.S. have dropped 20 per cent, partly due to forest fires. New Brunswick exports have dipped slightly. In Ontario and Quebec, exports have actually increased.

But the biggest gains this year have gone to Germany, followed by Austria, Sweden, Romania and Russia. With duties on Canadian lumber and a hot U.S. construction market, CIBC calculates German softwood exports to the U.S. have surged more than 600 per cent this year. Germany alone has filled about half the void left by declining Canadian exports to the U.S.

That issue of foreign lumber was one of the major outstanding impediments to a softwood deal.

Canada agreed to a limit on ex-

**We will forcefully defend Canada’s softwood lumber industry.**

ports under the deal, but insisted on a right to surpass that limit in the event of a hot American market, like the current one — so that the rising demand might be filled by Canadians, not Europeans and South Americans.

U.S. industry shot down the proposal. Its support is critical. Any deal between the national governments requires industry approval, because the agreement would require that U.S. companies sign away their right to sue for duties.

Canadian officials have expressed fear the U.S. industry might seek to repeat tactics of the past: Allow the fight to drag on for years, so duties on Canadian imports push up the domestic price of lumber.

The Canadian Press

CLASSIFIED

PLACE YOUR WINDSOR STAR CLASSIFIED AD

Online: [windsorstar.com/placeanad](http://windsorstar.com/placeanad)

Email: [classifieds@windsorstar.com](mailto:classifieds@windsorstar.com)

By phone: 1-855-863-7104 By fax: 1-888-744-3725

EMPLOYMENT

FEATURED EMPLOYERS

**SERVICE ADVISOR/ESTIMATOR**  
Looking for a Service Advisor/Estimator/Bookkeeper who is extremely organized with great customer service. Previous experience in the Automotive industry a must. Fast paced, full time hours! Inbox me if interested!!

**AUTOBODY TECH / APPRENTICE**  
Needed for Quality Collision Repair Centre CARSTAR Tilbury.  
Email Resumes to [info@tilburycollision.com](mailto:info@tilburycollision.com) or call 519-682-0008

**COURIERS, DRIVERS & TRUCK OPERATORS**  
**CULLIGAN WATER**  
We need a Route Driver to join our team! If you have a DZ license & can lift 50lb, send your resume to [recruiting@culliganwater.ca](mailto:recruiting@culliganwater.ca)

**DENTAL, HEALTH & MEDICAL**  
**VET TECHNICIAN**  
FT-RVT/VT wanted for busy 24 hr Vet hospital. [ph:519-948-7727](tel:519-948-7727)

**TRADES**  
Telecommunications  
Installation/Repairs of services for major telecommunications provider in the area. Training is provided. Must have clean driving record. Benefits.  
Email resume to: [rhasings@i-m-s.ca](mailto:rhasings@i-m-s.ca) [www.i-m-s.ca/careers.html](http://www.i-m-s.ca/careers.html)

**TO PLACE YOUR AD**  
Call: 1-855-863-7104  
Email: [classifieds@windsorstar.com](mailto:classifieds@windsorstar.com)  
Write: Windsor Star  
300 Ouellette Ave  
Windsor ON, N9A7B4  
Online: [windsorstar.com/placeanad](http://windsorstar.com/placeanad)

**SELL IT! Classified.**  
It's the easy and effective way to attract buyers for all kinds of items - quickly and conveniently.  
**1-855-863-7104**

**ENGINEERING & TECHNICAL**  
**TOOLPLAS SYSTEMS INC.**  
A full Service Supplier of Plastic Tooling Systems  
1905 Blackacre Dr. • Oldcastle • ON N0R 1L0  
Phone: 519-737-9948 • Fax: 519-737-9245

Currently seeking  
• Experienced Boring Mill Operator.  
• CNC Operators with Powermill exp.  
• Experienced Moldmakers.  
Looking for eager individuals to join our team  
Please Fax or Email Resume to:  
519-737-9245 [resumes@toolplas.com](mailto:resumes@toolplas.com)  
Please indicate in the subject line of your application which position you are making application for in order for your resume to be considered.

**GENERAL HELP**  
The City of Windsor is a progressive and inclusive employer looking to hire:  
• Arena Attendant – Employment Lottery  
• Certified Plumber  
• Financial Planning Administrator  
For information or to apply, visit “Employment Opportunities” on our website or call 519-255-6515 or 311 or visit Human Resources at 400 City Hall Square, Suite 408. Only those applicants selected for an interview will be acknowledged.

**TRADES**  
**TOOLPLAS SYSTEMS INC.**  
A full Service Supplier of Plastic Tooling Systems  
1905 Blackacre Dr. • Oldcastle • ON N0R 1L0  
Phone: 519-737-9948 • Fax: 519-737-9245

Currently seeking  
• Experienced Handman  
• Entry Level - on-site training  
• Experienced Spotters  
• Entry Level - on-site training  
All shifts  
Looking for eager individuals to join our team  
Please Fax or Email Resume to:  
519-737-9245 [resumes@toolplas.com](mailto:resumes@toolplas.com)  
Please indicate in the subject line of your application which position you are making application for in order for your resume to be considered.

**GENERAL HELP**  
**TOOLPLAS SYSTEMS INC.**  
A full Service Supplier of Plastic Tooling Systems  
1905 Blackacre Dr. • Oldcastle • ON N0R 1L0  
Phone: 519-737-9948 • Fax: 519-737-9245

We are currently seeking individuals wishing to establish a career as a CNC Operator or Mold Maker through our apprentice program.  
Please Fax or Email Resume to:  
519-737-9245 [resumes@toolplas.com](mailto:resumes@toolplas.com)  
Please indicate in the subject line of your application which position you are applying for in order for your resume to be considered.

**COMMUNITY**  
**INFO & PEOPLE FIND**  
Anyone knowing the whereabouts of Anthony Logan DOB 17 May 1989, please contact Jennifer Kyle @ 613-747-7800 ext 2242

**LOST**  
Gold Ring lost a month ago. Sentimental value. \$500 Reward. Call 519-738-9718

**MAKE YOUR ADS LEAP**  
off the page!  
**bold & reverse it...**  
**screen it...**  
Ask your Windsor Star Classified Ad Centre Sales Rep for more information.  
**CALL: 1-855-863-7104**

**CEMENT, CONCRETE & FOUNDATIONS**  
**SOULIERE SOLUTIONS**  
Thank You Windsor & Essex County for 20 Successful Years!  
2012 & 2013  
Waterproof of the year! Fixing Leaky Basements Buckled Walls & Sinking Footings Since 1994  
We raise sunken concrete. Over 1 million sq.ft. lifted and leveled.  
**945-7199, 723-2300**  
CALL ME FIRST! Got a Wet Basement or Musty Crawl Space? We have the SOLUTION FREE ESTIMATES  
**PAUL'S Basement Waterproofing**  
519-322-2265 or Toll Free 1-877-322-2260 Fully Insured [www.Keepitdry.ca](http://www.Keepitdry.ca)

**RENOVATIONS**  
**NOVA HOME IMPROVEMENTS**  
Finished basements, kitchens/baths. ALL flooring, decks & more all  
**519-819-9999**

**FOR SALE**  
**FIREWOOD**  
Hard Dry Split Wood. \$75/cord  
Deliver in the city. **519-254-9795**  
Make your ads LEAP off the page!  
**bold it...**  
**reverse it...**  
**screen it...**  
Ask your Windsor Star Classified Sales Rep for more information.  
**1-855-863-7104**  
CHECK OUT OUR GARAGE SALE ADS TODAY!  
Items great and small. A giant treasure trove at your finger tips.

**HOME SERVICES**  
**JO JACKS**  
Leaky Basement Repairs We Raise Sunken Concrete & Repointing  
**1-877-JO JACKS 1-877-565-2257**

**DRYWALL, PLASTERING & STUCCO**  
**COMPLETE DRYWALL SERVICE**  
Drywall, taping, plaster repair, 30 yrs. exp. Small jobs welcome. Call Jonathan  
**519-818-2429**

**HAULING**  
**MR DUMP IT.**  
Loads to the dump, scrap metal removal  
[mrdumpit1@gmail.com](mailto:mrdumpit1@gmail.com)  
**Cell 519-566-4303.**

**PAINTERS**  
**WALSH PAINTING**  
Quality workmanship. Reasonable prices. Interior/Exterior. Call Us! We Won't Brush You Off!  
**Gary 226-246-4974**

**RENOVATIONS**  
**NOVA HOME IMPROVEMENTS**  
Finished basements, kitchens/baths. ALL flooring, decks & more all  
**519-819-9999**

**LEGALS & TENDERS**  
**NOTICES**  
**WINDSOR STAR**  
**READER SERVICES**  
519-255-5774  
1-800-265-5647  
Phone Monday – Friday 7:00 a.m. to 5:00 p.m.  
Saturday 8:00 a.m. to 12:00 p.m.  
**SUBSCRIPTION RATES**  
Metro Windsor. Daily \$30.00 plus taxes per month for Pre-authorized Monthly Payment Plan Subscribers.  
Any subscription billing or payment inquiries must be brought to the attention of the Windsor Star by contacting us at 519-255-5774 within 90 days of the charge date in order to be eligible for investigation and/or possible refund or credit.  
**PHONES OPEN**  
Windsor Star Classifieds Ad Centre phone lines are open: Monday to Friday: 9am - 5pm Saturday & Sunday: closed  
**TO PLACE YOUR AD**  
Call: 1-855-863-7104  
Email: [classifieds@windsorstar.com](mailto:classifieds@windsorstar.com)  
Online: [windsorstar.com/placeanad](http://windsorstar.com/placeanad)

**LEGALS & TENDERS NOTICES**  
**NOTICE TO CREDITORS**  
OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.  
(hereinafter referred to collectively as "Mara Tech")  
**RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE**  
**NOTICE IS HEREBY GIVEN** that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the “**Claims Procedure Order**”), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.  
**PLEASE TAKE NOTICE** that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.  
**THE CLAIMS BAR DATE IS 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order.** Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.  
**A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.**  
**BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.**

**Neighbour driving you crazy?**  
**Place your Real Estate classified ad today!**  
**Call: 1-855-863-7104**  
**Monday-Friday 9-5 pm**  
**Online: Place your classified ad 24/7!**  
[www.windsorstar.com/placeanad](http://www.windsorstar.com/placeanad)

**NEW AD**

**TOOLPLAS SYSTEMS INC.**  
A full Service Supplier of Plastic Tooling Systems  
1905 Blackacre Dr. • Oldcastle • ON N0R 1L0  
Phone: 519-737-9948 • Fax: 519-737-9245

Currently seeking  
• Experienced Boring Mill Operator.  
• CNC Operators with Powermill exp.  
• Experienced Moldmakers.  
Looking for eager individuals to join our team  
Please Fax or Email Resume to:  
519-737-9245 [resumes@toolplas.com](mailto:resumes@toolplas.com)  
Please indicate in the subject line of your application which position you are making application for in order for your resume to be considered.

**GENERAL HELP**  
The City of Windsor is a progressive and inclusive employer looking to hire:  
• Arena Attendant – Employment Lottery  
• Certified Plumber  
• Financial Planning Administrator  
For information or to apply, visit “Employment Opportunities” on our website or call 519-255-6515 or 311 or visit Human Resources at 400 City Hall Square, Suite 408. Only those applicants selected for an interview will be acknowledged.

**THE CITY OF WINDSOR**  
ONTARIO, CANADA  
**WHERE EMPLOYMENT EQUALS OPPORTUNITY**

**311 WINDSOR CITY SERVICES**  
**TTY: 1-800-855-0511**  
[www.citywindsor.ca](http://www.citywindsor.ca)

**GENERAL HELP**  
The City of Windsor is a progressive and inclusive employer looking to hire:  
• Arena Attendant – Employment Lottery  
• Certified Plumber  
• Financial Planning Administrator  
For information or to apply, visit “Employment Opportunities” on our website or call 519-255-6515 or 311 or visit Human Resources at 400 City Hall Square, Suite 408. Only those applicants selected for an interview will be acknowledged.

**FOR SALE**  
**FIREWOOD**  
Hard Dry Split Wood. \$75/cord  
Deliver in the city. **519-254-9795**  
Make your ads LEAP off the page!  
**bold it...**  
**reverse it...**  
**screen it...**  
Ask your Windsor Star Classified Sales Rep for more information.  
**1-855-863-7104**  
CHECK OUT OUR GARAGE SALE ADS TODAY!  
Items great and small. A giant treasure trove at your finger tips.

**LEGALS & TENDERS**  
**NOTICES**  
**WINDSOR STAR**  
**READER SERVICES**  
519-255-5774  
1-800-265-5647  
Phone Monday – Friday 7:00 a.m. to 5:00 p.m.  
Saturday 8:00 a.m. to 12:00 p.m.  
**SUBSCRIPTION RATES**  
Metro Windsor. Daily \$30.00 plus taxes per month for Pre-authorized Monthly Payment Plan Subscribers.  
Any subscription billing or payment inquiries must be brought to the attention of the Windsor Star by contacting us at 519-255-5774 within 90 days of the charge date in order to be eligible for investigation and/or possible refund or credit.  
**PHONES OPEN**  
Windsor Star Classifieds Ad Centre phone lines are open: Monday to Friday: 9am - 5pm Saturday & Sunday: closed  
**TO PLACE YOUR AD**  
Call: 1-855-863-7104  
Email: [classifieds@windsorstar.com](mailto:classifieds@windsorstar.com)  
Online: [windsorstar.com/placeanad](http://windsorstar.com/placeanad)

**LEGALS & TENDERS NOTICES**  
**NOTICE TO CREDITORS**  
OF MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.  
(hereinafter referred to collectively as "Mara Tech")  
**RE: NOTICE OF CLAIMS PROCESS AND CLAIMS BAR DATE**  
**NOTICE IS HEREBY GIVEN** that pursuant to an Order of the Ontario Superior Court of Justice Ramsay made November 2, 2017 (the “**Claims Procedure Order**”), a claims process has been commenced for the purpose of identifying and determining Claims against Mara Tech.  
**PLEASE TAKE NOTICE** that the claims process applies only to the Claim as defined in the Claims Procedure Order. Mara Tech's creditors should have received Proof of Claim Document Packages, if those creditors are known to Mara Tech and if Mara Tech has a current address for such creditors. Any creditor who has not received a Proof of Claim Document Package and who believes that he, she or it has a Claim against Mara Tech under the Claims Procedure Order may contact the Receiver by telephone (519-660-6540, ext. 7512) or by fax (519-439-4351) in order to obtain a Proof of Claim Document Package. Creditors may also obtain copies of the Claims Procedure Order and Proof of Claim forms from the Receiver's website: <http://www.extranets.bdo.ca/MaraTechAviation/index.cfm>.  
**THE CLAIMS BAR DATE IS 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order.** Completed Proofs of Claim must be received by the Receiver by the Claims Bar Date. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.  
**A CREDITOR WHO DOES NOT FILE A PROOF OF CLAIM IN RESPECT OF SUCH CLAIM BY THE CLAIMS BAR DATE SHALL BE FOREVER BARRED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH.**  
**BDO CANADA LIMITED, in its capacity as Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.**

# APPENDIX I

Mara-Tech Aviation (consortium of Companies)  
Unsecured Creditor Claims Register

Creditor	Claim	Per Affidavit or Reconciliation	Claim Filed	Admitted	Disallowed	Notes
1531182 Ontario Ltd. o/a Pure H2O Water Company	258.00	-				
2123348 Ontario Inc. o/a Heavy Equipment Technicians	8,468.45	8,468.45	9,255.99	9,255.99		
2345221 Ontario Inc.	565.00	565.00				
Algoma Industrial c/o Credit Bureau Collections	-	-				
American Express c/o FCT Default Solutions	12,495.86	11,257.69	12,495.86	12,495.86		s/w with FCT on 11/23/17 and confirmed FCT will refer matter to AMEX to file claim. Claim lodged on 11/28/17.
Beatties	68.56	68.56				
Bell Canada	12,428.18	5,770.89	-	-		Bell has confirmed by email that it will not be admitting a claim against Mara Tech. See file folder. (12/6/17)
Canada Revenue Agency	76,644.22	76,644.22				
Champion Commercial Products	903.89	903.89				
Evans Electric	207.32	207.32				
Fed Ex	1,076.92	3,268.12				
Fed Ex c/o NCO Financial Services	-	-				
Greater Sudbury Airport	12,315.79	12,315.79	13,764.98	13,764.98		
Hydro One Networks	863.34	1,828.63				
Hydro One Networks c/o Credit Bureau Collections	-	-				
Incentrix of Vero Beach LLC.	3,203.70	3,203.70	2,749.63	2,749.63		
Innovation Science Economic Development Canada	329.00	-				
Intact Insurance	477.50	-				
John and Sheila Marandola	-	-	59,480.33	-	59,480.33	Payment of RBC guarantee in respect of Thompson (bth)
Luigi De Lisio	34,917.14	34,917.14	34,917.14		34,917.14	Disallowed on 10/27/23. The claim of Luigi De Lisio pertains to legal services rendered to the principals of Mara Tech, John and Sheila Marandola, in connection with, and in opposition to, the receivership initiated by RBC and not in the normal course of business
Maxima Holdings	73.45	73.45	73.45	73.45		Disallowed on 11/24/17. Support received and claim admitted on 11/27/17.
Michael Boulard	-	-				
Ministry of Finance - EHT	22,947.24	18,913.74	1,285.88	1,285.88		
National Leasing	487.95	4,864.04	4,864.04	4,864.04		
North Bay Airport	1,128.62	1,128.62				
Ok Tire Store (Santing)	52.91	52.91				
PUC Services Inc	261.87	-	261.87	261.87		
Quattrra SCS Ltd. c/o Credit Bureau Collections	284.86	-	288.19	288.19		
Reliance Home Comfort	143.56	47.12				
Sault Ste. Marie Airport	1,781.95	1,781.95				
SPI Health and Safety Inc	264.75	264.75	264.75	264.75		
Stefanizzi Professional Corp.	22,831.65	22,831.65				
TD Canada Trust	1,461.35	1,029.36				
Telus	3,574.46	319.23				
Tony DiPaola Professional Corp.	34,223.75	34,223.75	44,322.84	44,322.84		Disallowed on 11/24/17. Support received and claim admitted on 11/27/17.
Topline Electric Ltd.	3,032.26	3,032.26	3,032.26	-	3,032.26	See email. Claim received after expiry of claims bar date.
UFCW Local 175 / 633	1,300.92	1,300.92				
Weaver Simmons LLP	938.99	938.99				
Wells Fargo Equipment Finance	342.54	1,943.18				
World Fuels	127,573.99	127,573.99	127,144.27	127,144.27		Confirmed by email 1/11/18.
WSIB	1,011.94	5,778.94				
Young Fitness c/o Federal Security Inc.	590.99	590.99				
Your Quick Gateway	5,094.51	5,094.51	5,094.51	5,094.51		
Credit Bureau Collections Ltd.	-	-	556.53	556.53		
	394,627.38	391,203.75	319,852.52	222,422.79	97,429.73	

# APPENDIX J

Disallowed \$ 59,480  
Bt. 1/22/18.

**SCHEDULE D**

**NOTICE OF DISALLOWANCE RELATING TO MARA TECH AVIATION FUELS LTD., MARA  
TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.**  
(hereinafter referred to collectively as "the Mara Tech")

TO: John & Sheila Marandola ("**Claimant**")

The Court-appointed Receiver hereby gives you notice that it has reviewed your Claim and has revised or rejected your Claim as follows:

Claim	The Proof of Claim as Submitted (\$)	The Proof of Claim as Accepted (\$)
	59,480.33	-

**A. Reasons for Disallowance or Revision:**

The debt claimed is in respect of payout of a personal guarantee for the indebtedness of Mara-Tech Aviation Fuels (Thompson) Ltd., a company not named as a party to the Claims Procedure Order.

If you do not agree with this Notice of Disallowance, please take notice of the following:

**If you dispute this Notice of Disallowance, you must, by no later than 4:00 p.m. (Hamilton Time) on February 22, 2018, being thirty (30) days after the Notice of Disallowance is sent by the Receiver pursuant to the Claims Procedure Order, notify the Receiver by delivery of a Dispute Notice to the following address:**

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

or electronic or digital transmission and be received by the Receiver by no later than **4:00 p.m. (Hamilton Time)** on **[Insert Date, being fourteen (14) days after the Notice of Disallowance is sent by the Receiver pursuant to the Claims Procedure Order]** at the following address:

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

## Hinton, Brendan

---

**From:** Hinton, Brendan  
**Sent:** Monday, January 22, 2018 2:56 PM  
**To:** 'jmarandola@maratech.org'  
**Subject:** Notice of Disallowance - Mara Tech  
**Attachments:** John and Sheila Marandola.pdf; Claims Bar Process.pdf

John,

I refer to the attached with respect to Mara-Tech.

Your claim has been disallowed for reason that the claims procedure order does not contemplate debts of Mara-Tech Aviation (Thompson) Ltd ('Thompson'). Based on the information provided, your claim is in respect of payout of personal guarantee relative to Thompson only and doesn't qualify as an admissible claim under the Claims Procedure Order.

Please contact Darren Griffiths at [dgriffths@bdo.ca](mailto:dgriffths@bdo.ca) if you have any questions.

Brendan

Brendan T. Hinton  
Senior Insolvency Administrator  
BDO Canada LLP/s.r.l./S.E.N.C.R.L.  
Direct: (519) 660-6540, ext. 7512  
[bhinton@bdo.ca](mailto:bhinton@bdo.ca)

633 Colborne Street, Suite 100  
London ON N6B 2V3  
Canada  
Tel: (519) 660-6540  
Fax: (519) 439-4351  
[www.bdo.ca](http://www.bdo.ca)

P Before you print think about the environment/Avant d'imprimer, pensez à l'environnement

## **SCHEDULE D**

### **NOTICE OF DISALLOWANCE RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.**

(hereinafter referred to collectively as "the Mara Tech")

---

TO: John & Sheila Marandola (**"Claimant"**)

The Court-appointed Receiver hereby gives you notice that it has reviewed your Claim and has revised or rejected your Claim as follows:

	The Proof of Claim as Submitted (\$)	The Proof of Claim as Accepted (\$)
Claim	59,480.33	-

#### **A. Reasons for Disallowance or Revision:**

**The debt claimed is in respect of payout of a personal guarantee for the indebtedness of Mara-Tech Aviation Fuels (Thompson) Ltd., a company not named as a party to the Claims Procedure Order.**

If you do not agree with this Notice of Disallowance, please take notice of the following:

**If you dispute this Notice of Disallowance, you must, by no later than 4:00 p.m. (Hamilton Time) on February 22, 2018, being thirty (30) days after the Notice of Disallowance is sent by the Receiver pursuant to the Claims Procedure Order, notify the Receiver by delivery of a Dispute Notice to the following address:**

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

The form of Dispute Notice is enclosed. If you do not deliver a Dispute Notice by the above-noted time and date, your Claim shall be deemed to be as set out in this Notice of Disallowance.

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF DISALLOWANCE WILL BE BINDING UPON YOU.**

**DATED** at London, this 22nd day of January, 2018.

**BDO CANADA LIMITED,  
in its capacity as Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd.,  
Mara Tech Aviation Services Ltd., and  
Mara Tech Aviation Fuels (Sudbury) Ltd.**

Admitted \$59,480.33  
Bd. 1/11/18.

## SCHEDULE C

### PROOF OF CLAIM RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

#### A. PARTICULARS OF CREDITOR:

1. Full Legal Name of Creditor: JOHN & SHEILA  
MARANDOLA  
(the "Creditor"). (Full legal name should be the name of the original Creditor of Mara Tech, notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred.)
2. Full Mailing Address of the Creditor (the original Creditor not the assignee):  
13 COLONEL LYALL  
ST. CATHARINES ON  
L2P-0B3
3. Telephone Number: 1-289-228-0212
4. E-Mail Address: jmarandola@maratech.org
5. Facsimile Number: \_\_\_\_\_
6. Attention (Contact Person): JOHN MARANDOLA
7. Has the Claim been sold or assigned by the Creditor to another party (check one)?  
Yes: ☐ No: ☒

#### B. PARTICULARS OF ASSIGNEE(S) (IF ANY):

8. Full Legal Name of Assignee(s):  
\_\_\_\_\_

(If Claim (or a portion thereof) has been assigned, insert full legal name of assignee(s) of Claim (of portion thereof). If there is more than one assignee, please attach a separate sheet with required information.)

**D. PARTICULARS OF CLAIM:**

Other than as already set out herein the particulars of the undersigned's total Claim are attached.

(Provide all particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, date and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Company to the Creditor and estimated value of such security.)

**E. FILING OF CLAIM:**

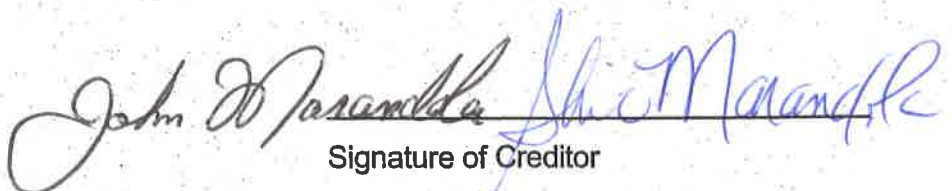
**This Proof of Claim must be received by the Receiver by no later than 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order, the Claims Bar Date, by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:**

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

**FAILURE TO FILE YOUR PROOF OF CLAIM AS DIRECTED BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING BARRED AND IN YOU BEING PREVENTED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH. In addition, you shall not be entitled to further notice, and shall not be entitled to participate as a Creditor, in these proceedings.**

Dated at ST. CATHARINES this 9<sup>th</sup> day of JANUARY, 2018.

  
Signature of Creditor

**FLETT  
BECCARIO**  
(Founded 1919)

Flett Beccario, Barristers & Solicitors  
Mailing: P. O. Box 340, Welland, ON L3B 5P9  
Courier: 190 Division Street, Welland, ON L3B 4A2

Tel: 905-732-4481  
Toll Free 1-866-473-5388

**Via Facsimile: 905-687-3311**

Reply To: Clark Peddle B.A., M.A., J.D. (Ext. 227)  
Fax No: (905) 732-2020  
E-mail: cpeddle@flettbeccario.com  
Assistant: Sarah (Ext. 248)  
E-mail: sarah@flettbeccario.com

November 14, 2017

Luigi De Lisio  
Barrister and Solicitor  
16-261 Martindale Road  
St. Catharines, ON L2W 1A2

Dear Sir,

**Re: Royal Bank of Canada v. Mara Tech, et al.**  
**Court File No. 56184/15**

Thank you for your letter dated November 10, 2017. I apologize for the error in issuing the cheques to your office in trust, uncertified.

In terms of the amounts the cheques were issued in I can advise that, in total, we held \$251,653.84 in trust from the proceeds of the sales of the two properties. This sum was allocated to two separate files within our system with matter no. 42534 holding \$111,534.82, and matter no. 42450 holding \$140,119.02.

From the balance with respect to matter no. 42534, two advances were issued to your clients on May 31, 2017 and September 21, 2017, each in the amount of \$10,000.00. This brought the balance in trust for that matter to \$91,534.82, which is the amount issued to your office in trust under cheque no. 95164.

From the balance of the matter no. 42450, a cheque in the amount of \$59,480.33 was issued to Royal Bank of Canada in payment of the Marandolas' personal guarantee given with respect to Mara-Tech Aviation Fuels (Thompson) Ltd., which was limited to \$50,000.00, plus interest. This was the only guarantee which was not paid out of the receivership of Mara-Tech. The total amount issued to Royal Bank of Canada was calculated as follows:

Principal Amount	RBC Prime as of	Interest Rate	Interest Factor	No. of Days	Interest Accrued	Start Date	End Date
\$ 50,000.00	January 25, 2015	2.85%	5.00%	45	\$ 483.90	June 1, 2015	July 15, 2015
	July 16, 2015	2.70%		728	\$ 7,678.90	July 16, 2015	July 12, 2017
	July 13, 2017	2.95%		56	\$ 609.86	July 13, 2017	September 6, 2017
	September 7, 2017	3.20%		63	\$ 707.67	September 7, 2017	November 8, 2017
Plus Principal					\$ 50,000.00		
GRAND TOTAL					\$ 59,480.33		

This left the balance of \$80,638.69 in the trust for this matter, which is the amount issued to your office in trust under cheque no. 95163.

I trust that this is satisfactory. If you should have any questions or concerns, please feel free to contact me

Yours very truly,



*for* CLARK PEDDLE  
For the Firm  
CP/sa

c.c.: Angella White

# APPENDIX K

Dec 16, 2016

C. Rodillo, Field Assistant

L. Delisio, for Ross

O. Tuckers, for BOD (recruiter)

P. Quinlan, for Treasurer of Property

for and necessary orders to get as follows:

① The Rep's motion to terminate the receivership order dated August 4, 2016 is dismissed.

② BDO's do not operate a speed account of purchases sale with the Authority Fuel Ltd and the Assume a vast majority with a great to the affected asset is granted to them requested by BDO.

③ The Hosp's request to stop the order on account  
for amount 2 is denied

④ The ~~Representative~~ <sup>Representative</sup> shall be ~~responsible for~~ <sup>responsible for</sup> the least cost of the motor shall be payable by the ROS if the motor is damaged while ~~operating~~ <sup>operating</sup> and insured of the (over)

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

PROCEEDINGS COMMENCED AT  
ST. CATHARINES

## MOTION RECORD

**SimpsonWigle LAW LLP**  
Barristers & Solicitors  
1 Hunter Street East  
Suite 200  
Hamilton, Ontario  
L8N 3W1

**David J. Jackson**  
**LSUC No. AO15656-R**

Telephone: (905) 528-8411  
Facsimile: (905) 528-9008

## Lawyers for the Receiver

Dec 16, 2016 (cont'd)

applicable security <sup>agreements</sup> ~~documents~~ between the Applicant and the Respondents is an amount to be determined in accordance with the receivership process.

RA Brown

# APPENDIX L

Admitted to 34,917.14  
Bt. 12/13/17.

## SCHEDULE C

### PROOF OF CLAIM RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD. (hereinafter referred to collectively as "Mara Tech")

#### A. PARTICULARS OF CREDITOR:

1. Full Legal Name of Creditor: Luigi De Lisio  
  
(the "Creditor"). (Full legal name should be the name of the original Creditor of Mara Tech, notwithstanding whether an assignment of a Claim, or a portion thereof, has occurred.)
2. Full Mailing Address of the Creditor (the original Creditor not the assignee):  
16- 261 Martindale Road, St. Catharines, Ontario L2W 1A2
3. Telephone Number: (905) 687-4885  
delisio@bellnet.ca
4. E-Mail Address: (905) 687-3311
5. Facsimile Number: \_\_\_\_\_
6. Attention (Contact Person): \_\_\_\_\_
7. Has the Claim been sold or assigned by the Creditor to another party (check one)?  
Yes: ☐ No: ☒

#### B. PARTICULARS OF ASSIGNEE(S) (IF ANY):

8. Full Legal Name of Assignee(s):

(If Claim (or a portion thereof) has been assigned, insert full legal name of assignee(s) of Claim (of portion thereof). If there is more than one assignee, please attach a separate sheet with required information.)

9. Full Mailing Address of Assignee(s):

\_\_\_\_\_  
\_\_\_\_\_

10. Telephone Number of Assignee(s): \_\_\_\_\_

11. E-Mail Address: \_\_\_\_\_

12. Facsimile Number: \_\_\_\_\_

13. Attention (Contact Person): \_\_\_\_\_

**C. PROOF OF CLAIM:**

I, Luigi De Lisio [insert name of Creditor]  
of St. Catharines, Ontario [insert city and province], certify that I am:

- OR -

I, \_\_\_\_\_ [insert title/position  
and name of Creditor] of \_\_\_\_\_ [insert city and province], certify  
that \_\_\_\_\_ [insert Creditor name] is:

(a) a Creditor of (check the individual company name if known or alternatively  
Mara Tech):

- ☐ Mara Tech Aviation Fuels Ltd.  
☐ Mara Tech Aviation Services Ltd.  
☐ Mara Tech Aviation Fuels (Sudbury) Ltd.; or  
☒ Mara Tech

(b) that I have knowledge of all the circumstances connected with the Claim  
referred to below;

(c) the Creditor asserts its unsecured claim against Mara Tech; and

(d) Mara Tech was and still is indebted to the Creditor for \$ 34,917.14 (see account  
attached)  
(Claims denominated in a currency other than Canadian dollars shall be  
converted by the Manager to Canadian dollars at the Bank of Canada noon  
spot rate as at the Claims Bar Date.)

**D. PARTICULARS OF CLAIM:**

Other than as already set out herein the particulars of the undersigned's total Claim are attached.

(Provide all particulars of the Claim and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, date and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Company to the Creditor and estimated value of such security.)

**E. FILING OF CLAIM:**

**This Proof of Claim must be received by the Receiver by no later than 4:00 p.m. (Hamilton Time) on January 15, 2018, being 60 days from the Claims Notice Date pursuant to the Claims Procedure Order, the Claims Bar Date, by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission at the following address:**

BDO Canada Limited, Court-appointed Receiver  
of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

633 Colborne Street, Suite 100  
London, ON N6B 2V3  
Attention: Brendan T. Hinton  
Telephone: 519-660-6540  
E-mail: [bhinton@bdo.ca](mailto:bhinton@bdo.ca)  
Fax: 519-439-4351

**FAILURE TO FILE YOUR PROOF OF CLAIM AS DIRECTED BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING BARRED AND IN YOU BEING PREVENTED FROM MAKING OR ENFORCING A CLAIM AGAINST MARA TECH. In addition, you shall not be entitled to further notice, and shall not be entitled to participate as a Creditor, in these proceedings.**

Dated at St. Catharines, On this 11th day of December, 2017.

  
\_\_\_\_\_  
Signature of Creditor

# LUIGI DE LISIO

Barrister and Solicitor

December 12, 2017

BDO Canada Limited  
Receiver of Mara-Tech Aviation Services  
633 Colborne Street, Suite 100  
London, Ontario  
N6B 2V3

**Attention: Brendan T. Hinton**

Dear Mr. Hinton:

Re: Proof of Claim Relating to:  
Mara Tech Aviation Fuels Ltd.;  
Mara Tech Aviation Services Ltd.; and  
Mara Tech Aviation Fuels (Sudbury) Ltd.

I enclose herewith completed Proof of Claim for your consideration.

Sincerely,



Luigi De Lisio

LD:pv  
Encl.

**IN ACCOUNT WITH**  
**LUIGI DE LISIO**  
Barrister and Solicitor  
GST #897233748

261 Martindale Road, Unit 16  
St. Catharines, Ontario  
L2W 1A2  
Telephone: (905) 687-4885  
Fax: (905) 687-3311

Mara Tech  
c/o John Marandola  
Niagara-on-the-Lake, Ontario  
L0S 1J0

---

**Re: Mara Tech ats. Royal Bank of Canada**

TO our being retained to act on your behalf with respect to issues arising as between Mara Tech and the Royal Bank of Canada:

TO our drafting and preparing initial Motion Record material initiating our involvement in action including, Affidavit in Support of Motion and Notice of Change of Lawyer - 3.5;

TO our drafting and preparing Affidavit dated December 12, 2016 to be relied upon at Motion scheduled for December 16, 2016 - 3.0

TO our service of above Affidavit on all opposing counsel - .4;

TO our drafting and preparing Affidavit of Service and to our attendance at Court House to file Affidavit and Affidavit of Service on December 12, 2016 - .6;

TO our drafting and preparing Motion Certificate and to our forwarding same to opposing counsel and to the Trial Coordinator - .7;

TO our drafting and preparing Factum and to our finalizing Factum on December 14, 2016 - 6.0;

TO our service of Factum on all parties on December 14, 2016 - .4;

TO our drafting and preparing Affidavit of Service and to our attendance at Court House to file Factum and Affidavit of Service on December 14, 2016 - .6;

TO our review of responding documents on December 14, 2016 - 3.5;

TO our review of file on evening of December 15, 2016 in preparation for Motion - 4.0;

TO our drafting and preparing Affidavit in morning of December 16, 2016 for service on all parties before Court - .4;

TO our attendance in Court to argue Motions on December 16, 2016 - 7.0;

TO our drafting and preparing Notice of Appearance on December 30, 2016 - .6;

TO our drafting and preparing Motion Record including Notice of Motion, Affidavit in Support of Motion and Exhibits and Book of Authorities December 30, 2016 - 5.0;

TO our service of above documentation on opposing counsel on December 30, 2016 - .4;

In accordance with the Solicitor's Act interest may  
Be charged at 10% percent per annum on amounts  
Outstanding one month from the date of this  
Account.

TO our drafting and preparing Affidavit of Service and to our attendance at Court House on December 30, 2016 to file Affidavit and Affidavit of Service - .6;

TO our service of Notice of Appearance on opposing counsel on December 30, 2016 - .4;

TO our drafting and preparing Affidavit of Service and to our attendance at Court House to file Notice of Appearance and Affidavit of Service on December 30, 2016 - .6;

TO our drafting and preparing Motion Certificate and to our forwarding same to opposing counsel and to the Trial Coordinator - .7;

TO our receipt of Notice of Motion from opposite side on January 4, 2017 and to our review of all responding documents - 3.5;

TO our review of file on evening of January 4, 2017 in preparation for Motion - 2.0;

TO our attendance at Motion on January 5, 2017 - 1.0;

TO our drafting and preparing Order on January 5, 2017 - .5;

TO our attendance at Court House to have order issued and entered - .6;

TO our drafting and preparing Motion Certificate and to our forwarding same to opposing counsel and to the Trial Coordinator - .7;

TO our drafting and preparing supplementary Affidavit on January 16, 2017 - 4.0;

TO our service of Affidavit on opposing counsel on January 16, 2017 - .2;

TO our drafting and preparing Affidavit of Service and to our attendance at Court House to file same on January 16, 2017 - .6;

TO our drafting and preparing responding Affidavit on January 18, 2017 - 3.0;

TO our service of Affidavit on opposing counsel on January 18, 2017 - .2;

TO our drafting and preparing Affidavit of Service and to our attendance at Court House to attempt to file same on January 18, 2017 - .6;

TO our review of file in preparation for Court on January 18, 2017 - 3.5;

TO our attendance in Court on January 19, 2017 - 2.0;

TO all correspondence sent, received and responded to; TO all emails sent, received and responded to; TO all telephone calls received and responded to; TO all office attendances - 20.0;

**OUR FEE:**

80.8 hours @ \$350.00 per hour	\$30,300.00
H.S.T.	<u>3,939.00</u>

**DISBURSEMENTS:**

PAID TO file Notice of Appearance	\$ 155.00
PAID TO file Motion Record	160.00
PAID TO courier expense	113.99 T
PAID TO Law Society Levy Transaction	50.00 T
PAID TO photocopies	56.00 T
PAID TO faxes	35.00 T
PAID TO travel to Court House	45.00
H.S.T.	<u>33.15</u>

<b>Total Fees:</b>	<b>\$30,330.00</b>
<b>Total Disbursements:</b>	<b>614.99</b>
<b>Total H.S.T.</b>	<b><u>3,972.15</u></b>
<b>TOTAL AMOUNT OWING:</b>	<b>\$34,917.14</b>

THIS IS OUR ACCOUNT HEREIN

DATED: February 10, 2017

A handwritten signature in dark ink, appearing to read 'Luigi De Lisio', is written over a horizontal line.

Luigi De Lisio  
LD:pv  
E. & O. E.

## SCHEDULE D

### NOTICE OF DISALLOWANCE RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.

(hereinafter referred to collectively as "Mara Tech")

---

TO: Luigi De Lisio  
16 – 261 Martindale Road  
St. Catharines, ON L2W 1A2

The Court-appointed Receiver hereby gives you notice that it has reviewed your Claim and has revised or rejected your Claim as follows:

	The Proof of Claim as Submitted	The Proof of Claim as Accepted
Claim	\$34,917.14	-

#### A.Reasons for Disallowance or Revision:

**The claim of Luigi De Lisio pertains to legal services rendered to the principals of Mara Tech, John and Sheila Marandola, in connection with, and in opposition to, the receivership initiated by RBC and not in the normal course of business.**

If you do not agree with this Notice of Disallowance, please take notice of the following:

**If you dispute this Notice of Disallowance, you must, by no later than 4:00 p.m. (Hamilton Time) on November 27, 2023, being thirty (30) days after the Notice of Disallowance is sent by the Receiver pursuant to the Claims Procedure Order, notify the Receiver by delivery of a Dispute Notice to the following address:**

BDO Canada Limited, Court-appointed Receiver of  
Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

25 Main Street West, Suite 805  
Hamilton, ON L8P 1H1  
Attention: Darren Griffiths  
Email: [dgriffiths@bdo.ca](mailto:dgriffiths@bdo.ca)  
Tel: 905-524-1008  
Fax: 905-524-0249

The form of Dispute Notice is enclosed. If you do not deliver a Dispute Notice by the above-noted time and date, your Claim shall be deemed to be as set out in this Notice of Disallowance.

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD,  
THIS NOTICE OF DISALLOWANCE WILL BE BINDING UPON YOU.**

**DATED** at Hamilton, this 27<sup>th</sup> day of October, 2023.

**BDO CANADA LIMITED,  
in its capacity as Court-appointed Receiver of  
Mara Tech Aviation Fuels Ltd.,  
Mara Tech Aviation Services Ltd., and  
Mara Tech Aviation Fuels (Sudbury) Ltd.**

## SCHEDULE E

### DISPUTE NOTICE RELATING TO MARA TECH AVIATION FUELS LTD., MARA TECH AVIATION SERVICES LTD., AND MARA TECH AVIATION FUELS (SUDBURY) LTD.

(hereinafter referred to collectively as "Mara Tech")

---

#### A. PARTICULARS OF CREDITOR:

1. Full Legal Name of Creditor: \_\_\_\_\_

\_\_\_\_\_  
(Signature of individual completing  
this Dispute Notice)

\_\_\_\_\_  
Date

2. Full Mailing Address of the Creditor:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Telephone Number: \_\_\_\_\_

4. E-Mail Address: \_\_\_\_\_

5. Facsimile Number: \_\_\_\_\_

#### B. REASONS FOR DISPUTE:

We hereby give you notice of our intention to dispute the Notice of Disallowance dated  
\_\_\_\_\_, 20\_\_.

(Provide full particulars of the Claim and supporting documentation. Attach additional  
page if necessary.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This Dispute Notice must be returned by prepaid ordinary mail, courier, personal delivery

or electronic or digital transmission and be received by the Receiver by no later than **4:00 p.m. (Hamilton Time) on November 27, 2023** at the following address:

BDO Canada Limited, Court-appointed Receiver of  
Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.  
and Mara Tech Aviation Fuels (Sudbury) Ltd.

25 Main Street West, Suite 805  
Hamilton, ON L8P 1H1  
Attention: Darren Griffiths  
Email: [dgriffiths@bdo.ca](mailto:dgriffiths@bdo.ca)  
Tel: 905-524-1008  
Fax: 905-524-0249

# APPENDIX M



Tel: 905 524 1008  
Fax: 905 570 0249  
www.bdo.ca

BDO Canada Limited  
25 Main Street West, Suite 805  
Hamilton ON L8P 1H1 Canada

**PRIVATE AND CONFIDENTIAL**

February 9, 2018

**Via Facsimile**

Canada Revenue Agency  
Kitchener/Waterloo Tax Services Office  
166 Frederick Street  
Kitchener, ON  
N2G 4N1

**Attention: Wendy Rueger**

Dear Ms. Rueger,

**Re: Mara Tech Group**

We are writing to you in our capacity as Court Appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively the “Debtors” or the “Mara Tech Companies”).

Further to our recent telephone communications, subsequent to January 15, 2018, we understand CRA’s position is that it is entitled to participate in a future distribution of the proceeds of realization from the property of the Mara Tech Companies notwithstanding that CRA has not delivered a Proof of Claim to BDO Canada Limited pursuant to the Claims Procedure Order of Justice Ramsey dated November 2, 2017.

We verbally advised you that the Receiver is not in agreement with CRA’s aforesaid position and in that regard note the following:

BDO Canada Limited in its capacity as Court Appointed Receiver (“Receiver”) duly delivered notice of Justice Ramsey’s Order and also issued a “Proof of Claim Document Package” to CRA on November 16, 2017.

The “Claims Process” as defined in the Order of Justice Ramsey was for the purpose of identifying and determining Claims of Creditors of the Mara Tech Companies to be commenced and conducted by the Receiver in accordance with the terms of the Order (paragraph 2(f) of the Order). The Order of Justice Ramsey was mandatory in that it provided that any Creditor of the Mara Tech Companies that does not file [emphasis added] a Proof of Claim in respect of its Claim such that the Proof of Claim is received by the Receiver on or before the Claims Bar Date then such Creditors shall be and is forever barred from making or enforcing any claim against the Mara Tech Companies and such

Creditors shall not be entitled to any further notice, or to participate as a Creditor in the proceedings (paragraph 6 of the Order). The Claims Bar Date was January 15, 2018.

The Order of Justice Ramsey at paragraph 7 also provided that the Claim of a Creditor as finally determined in accordance with the Order is final for all purposes, including without limitation for any distribution made to Creditors of Mara Tech pursuant to further Order of the Court [emphasis added].

We further note that the Order provided at paragraph 8 that:

“(a) the Receiver, may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of Proofs of Claim.”  
[emphasis added]

Paragraph 8 does not address a circumstance where a Creditor, such as CRA, has not participated, whatsoever, in the Claims Process by filing any Proof of Claim subsequent to the making of the Claims Procedure Order. Paragraph 8 speaks to the waiver of strict compliance with respect to the “completion and execution” of Proofs of Claim. The Receiver is of the view that paragraph 8 does not allow the Receiver to waive strict compliance where a Proof of Claim has not been filed. The Receiver is of the view that it does not have the authority to waive CRA’s failure to file a Proof of Claim.

CRA may wish to bring a Motion to see if the Court would grant an Order extending the time for delivery of a Proof of Claim by CRA.

We further note, in due course, that pursuant to paragraph 7 of Justice Ramsey’s Order that the Receiver will seek the Order of the Court with respect to its proposed future distribution to Creditors of the Mara Tech Companies. The Receiver will provide CRA with advance notice of same.

Should you wish to discuss this matter further, please do not hesitate to contact the undersigned.

Yours very truly,  
**BDO CANADA LIMITED**  
**Per:**

A handwritten signature in blue ink, appearing to read 'Darren Griffiths'.

Darren Griffiths  
Senior Manager

# APPENDIX N

**FACSIMILE TRANSMISSION  
TRANSMISSION PAR TÉLÉCOPIEUR**

SEND TO / ENVOYER À		FROM / DE	
<b>Name / Nom:</b>  Darren Griffiths		<b>Name / Nom:</b>  Maria Vujnovic	
<b>Address / Adresse:</b>  BDO Canada Limited 25 Main St. West Suite 805 Hamilton, Ontario L8P 1H1		<b>Address / Adresse:</b>  Ontario Regional Office The Exchange Tower 130 King St. West Suite 3400, Box 36 Toronto, Ontario M5X 1K6	
<b>Fax # / No du télécopieur:</b>	<b>Tel. No. / No du Tél:</b>	<b>Fax # / No du télécopieur:</b>	<b>Tel. No. / No du Tél:</b>
905-570-0249	905-524-1008	416-973-0810	416-973-3304
<b>Comments / Commentaires:</b>  Attached is our letter dated today, May 8, 2018. Please disregard the previous fax, as we inadvertently omitted the attachments. Thank you.			
<b>SECURITY INSTRUCTIONS / INSTRUCTIONS SÉCURITÉ</b>  Unclassified documents only VIA clear transmission. Protected information permitted within Justice secure FAX network. Documents non cotés à transmettre sans protection. Renseignements protégés par le réseau des télécopieurs protégés de la Justice.			
Protected documents? / Documents protégés? <input type="checkbox"/> Yes / Oui <input checked="" type="checkbox"/> No / Non			
<b>TRANSMISSION</b>			
<b>Pages (Including cover sheet)</b>	<b>Date:</b>	<b>Time:</b>	
18	May 08, 2018	4:55 PM	
<b>NOTICE:</b>  This message is intended for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If you have received this communication in error, please notify us immediately by telephone. Thank you.  Cette communication est exclusivement destinée à qui elle est adressée. Elle peut contenir de l'information privilégiée, confidentielle et ne pouvant être divulguée selon la loi applicable à l'espèce. Si vous avez reçu cette communication par erreur, veuillez nous en aviser immédiatement par téléphone. Merci.			
<b>In the event of transmission problems, kindly contact / Si cette liaison n'est pas claire, communiquez avec:</b> Name / Nom: <u>Navneet Ranu</u> at / au: <u>416-952-2645</u>			



Department of Justice  
Canada

Ministère de la Justice  
Canada

Ontario Regional Office  
The Exchange Tower  
130 King St. West  
Suite 3400, Box 36  
Toronto, Ontario  
M5X 1K6

Bureau régional de l'Ontario  
la tour Exchange  
130 rue King ouest  
Pièce 3400, CP 36  
Toronto (Ontario)  
M5X 1K6

Tel: 416-973-3304  
Fax: 416-973-0810  
Email: Maria.Vujnovic@justice.gc.ca

Our File: 9542049  
Notre dossier:

Your File:  
Votre dossier:

May 8, 2018

## VIA FACSIMILE

BDO Canada Limited  
805 – 25 Main Street West  
Hamilton, ON  
L8P 1H1

### Attention: Darren Griffiths

Dear Sir:

Re: MARA TECH GROUP  
Court File No.: 56184/15

---

We are writing in response to the position taken by BDO Canada Limited ("BDO"), the Court-appointed Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd. and Mara Tech Aviation Fuels (Sudbury) Ltd. (the "Mara Tech Group") that the Canada Revenue Agency ("CRA") failed to file Proofs of Claim for Mara Tech Group's unsecured liabilities.

In March of 2017, the CRA sent its Proofs of Claim with respect to Mara Tech Group's deemed trust and unsecured liabilities by way of letters to the Receiver. The letters were resent to the Receiver on June 14, 2017. Attached for reference are duplicates of these letters.

On June 19, 2017, the Receiver acknowledged receipt of the CRA's Proofs of Claim by telephone call from Mr. Darren Griffiths of BDO to Ms. Wendy Reuger, the CRA officer with carriage of this matter.

On or about November 15, 2017, the CRA received payment in full of the deemed trust portion of the CRA's Proofs of Claim.

On November 27, 2017, the CRA received a copy of the order of Justice Ramsay, dated November 2, 2017, which held that the deadline for submitting Proofs of Claim was January 15, 2018 (the "Claims Bar Date"), and included schedules outlining the claims process and forms for completion of the claims.

The CRA has already submitted its Proofs of Claim, they have been accepted by the Receiver and payment on the deemed trust portion has been remitted. Therefore, CRA did not resubmit its claims.

Canada

- 2 -

In the Receiver's letter dated February 9, 2018, the Receiver now takes the position that CRA has not filed unsecured Proofs of Claim. The CRA disagrees with the position as outlined above.

Paragraph 8(a) of Justice Ramsay's Order grants the Receiver authority to determine the adequacy of a claim and waive strict compliance with the requirements of the Order. It states:

8(a) the Receiver may, where it is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order as to completion and execution of Proofs of Claim.

The CRA's position is that the Receiver accepted the CRA's Proofs of Claim when it remitted the deemed trust portions of the CRA's claims and in any event, has authority to accept the unsecured portions of the CRA's Proofs of Claim in accordance with paragraph 8(a) above.

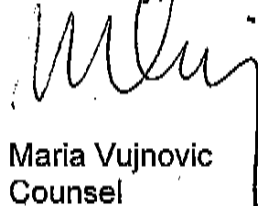
Paragraph 9 of the Order requires the Receiver to review all Proofs of Claim on or before the Claims Bar Date and accept or disallow any portion of a claim. The Receiver may at any time request additional information or that a creditor file a revised claim.

The Receiver had the CRA's Proofs of Claim well before the Claims Bar Date, although in a different format from that in the schedules to the Order. According to the Order, the Receiver is required to review the CRA's Proofs of Claim and accept or disallow them in accordance with paragraph 9 and may request more information or a revision of the claims.

In the February 9, 2018 letter where the Receiver states that the CRA may wish to bring a motion for an extension of time, the CRA's position is that an extension of time is not necessary and a waste of resources. The CRA has already filed its Proofs of Claim and the Receiver has authority to accept them and waive strict compliance with their format.

Kindly provide me with the Receiver's position on the foregoing. If you wish to discuss this matter, please do not hesitate to contact me.

Yours truly,



Maria Vujnovic  
Counsel  
Tax Law Services Division

Encl.

cc: CRA



Canada Revenue  
Agency

Agence du revenu  
du Canada

Tax Centre  
Oshawa ON L1H 1J8

March 07, 2017

BDO CANADA LIMITED  
805 - 25 MAIN ST W  
HAMILTON ON L8P 1H1

Account Number  
87522 6698 RP0001

Dear Sir or Madam:

Re: MARA-TECH AVIATION SERVICES LTD.  
Account number: 87522 6698 RP0001

We have been advised that you have been appointed as receiver for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$162,302.32.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	03/09/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$2,416.41
Total:	\$2,416.41

Date of assessment (DD/MM/YYYY)	04/11/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$2,211.49
Total:	\$2,211.49

Date of assessment (DD/MM/YYYY)	08/12/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$4,455.72
Total:	\$4,455.72

.../2

**Canada**

National Insolvency Office  
55 Athol St. E  
Oshawa ON L1H 1J8

Local:  
Toll Free:  
Fax:  
Web site:

905-725-4599  
1-844-459-1159  
905-725-4100  
www.cra.gc.ca

- 2 -

Acct No: 87522 6698 RP0001.

Date of assessment (DD/MM/YYYY)	04/01/2016
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$3,358.08
Total:	\$3,358.08

Date of assessment (DD/MM/YYYY)	08/01/2016
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$1,081.18
Total:	\$1,081.18

Date of assessment (DD/MM/YYYY)	08/02/2016
Tax deductions:	\$7,963.59
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$3,090.02
Total:	\$11,053.61

Date of assessment (DD/MM/YYYY)	11/08/2016
Tax deductions:	\$4,261.95
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$514.57
Total:	\$4,776.52

Date of assessment (DD/MM/YYYY)	08/09/2016
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$770.13
Total:	\$770.13

Date of assessment (DD/MM/YYYY)	09/11/2016
Tax deductions:	\$18,779.32
CPP:	\$8,362.14
UI:	\$4,343.78
EI:	\$0.00
Penalties and interest:	\$3,780.17
Total:	\$35,265.41

.../3

- 3 -

Acct No: 87522 6698 RP0001

Date of assessment (DD/MM/YYYY)	07/03/2017
Tax deductions:	\$36,209.11
CPP:	\$15,072.82
UI:	\$0.00
EI:	\$7,808.45
Penalties and interest:	\$6,675.02
Total:	\$65,765.40

Date of assessment (DD/MM/YYYY)	07/03/2017
Tax deductions:	\$16,853.00
CPP:	\$8,636.24
UI:	\$0.00
EI:	\$2,739.84
Penalties and interest:	\$2,919.29
Total:	\$31,148.37

Grand total:	\$162,302.32
--------------	--------------

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of MARA-TECH AVIATION SERVICES LTD. in receivership.

Federal income tax:	\$7,963.59
Provincial income tax:	\$0.00
CPP employee portion:	\$0.00
UI employee portion:	\$0.00
EI employee portion:	\$0.00
Total:	\$7,963.59

Federal income tax:	\$3,180.57
Provincial income tax:	\$1,081.38
CPP employee portion:	\$0.00
UI employee portion:	\$0.00
EI employee portion:	\$0.00
Total:	\$4,261.95

Federal income tax:	\$14,014.45
Provincial income tax:	\$4,764.87
CPP employee portion:	\$4,181.07
UI employee portion:	\$0.00
EI employee portion:	\$1,809.91
Total:	\$24,770.30

- 4 -

Acct No: 87522 6698 RP0001

Federal income tax:	\$27,021.78
Provincial income tax:	\$9,187.33
CPP employee portion:	\$7,536.41
UI employee portion:	\$0.00
EI employee portion:	\$3,253.52
Total:	\$46,999.04

Federal income tax:	\$12,576.89
Provincial income tax:	\$4,276.11
CPP employee portion:	\$4,318.12
UI employee portion:	\$0.00
EI employee portion:	\$1,141.60
Total:	\$22,312.72

Grand total: \$106,307.60

Payment for the total amount of this trust, namely \$106,307.60 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$55,994.72 plus interest up to the date of payment will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at (905) 725-4599.

Yours truly,

P. Davey  
Resource Officer/Complex Case Officer



Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Oshawa ON L1H 1J8

March 07, 2017

BDO CANADA LIMITED  
805 - 25 MAIN ST W  
HAMILTON ON L8P 1H1

Account Number  
87522 6698 RP0002

Dear Sir or Madam:

Re: MARA-TECH AVIATION SERVICES LTD.  
Account number: 87522 6698 RP0002

We have been advised that you have been appointed as receiver for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$34,588.09.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	11/12/2013
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$179.49
Total:	\$179.49

Date of assessment (DD/MM/YYYY)	27/12/2013
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$820.57
Total:	\$820.57

Date of assessment (DD/MM/YYYY)	12/02/2014
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$379.44
Total:	\$379.44

.../2

**Canada**

National Insolvency Office  
55 Athol St. E  
Oshawa ON L1H 1J8

Local : 905-725-4599  
Toll Free : 1-844-453-1159  
Fax : 905-725-4100  
Web site : www.cra.gc.ca

- 2 -

Acct No: 87522 6698 RP0002

Date of assessment (DD/MM/YYYY)	08/04/2014
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$123.58
Total:	\$123.58
Date of assessment (DD/MM/YYYY)	17/06/2014
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$209.55
Total:	\$209.55
Date of assessment (DD/MM/YYYY)	10/07/2014
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$236.75
Total:	\$236.75
Date of assessment (DD/MM/YYYY)	28/07/2014
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$189.47
Total:	\$189.47
Date of assessment (DD/MM/YYYY)	29/07/2014
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$1,037.34
Total:	\$1,037.34
Date of assessment (DD/MM/YYYY)	17/12/2014
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$266.13
Total:	\$266.13

.../3

- 3 -

Acct No: 87522 6698 RP0002

Date of assessment (DD/MM/YYYY)	13/01/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$555.28
Total:	\$555.28

Date of assessment (DD/MM/YYYY)	23/01/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$136.31
Total:	\$136.31

Date of assessment (DD/MM/YYYY)	05/02/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$814.28
Total:	\$814.28

Date of assessment (DD/MM/YYYY)	03/09/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$1,255.66
Total:	\$1,255.66

Date of assessment (DD/MM/YYYY)	04/11/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$1,139.30
Total:	\$1,139.30

Date of assessment (DD/MM/YYYY)	08/12/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$1,881.34
Total:	\$1,881.34

Date of assessment (DD/MM/YYYY)	06/01/2016
---------------------------------	------------

.../4

- 4 -

Acct No: 87522 6698 RP0002

Tax deductions:	\$4,741.55
CPP:	\$2,490.29
UI:	\$1,826.90
EI:	\$0.00
Penalties and interest:	\$1,588.02
Total:	\$10,646.76

Date of assessment (DD/MM/YYYY)	14/11/2016
Tax deductions:	\$12,685.14
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$2,031.70
Total:	\$14,716.84

Grand total:	\$34,588.09
--------------	-------------

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of MARA-TECH AVIATION SERVICES LTD. in receivership.

Federal income tax:	\$3,538.48
Provincial income tax:	\$1,203.07
CPP employee portion:	\$1,521.75
UI employee portion:	\$0.00
EI employee portion:	\$761.21
Total:	\$7,024.51

Federal income tax:	\$9,466.54
Provincial income tax:	\$3,218.60
CPP employee portion:	\$0.00
UI employee portion:	\$0.00
EI employee portion:	\$0.00
Total:	\$12,685.14

Grand total:	\$19,709.65
--------------	-------------

Payment for the total amount of this trust, namely \$19,709.65 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of

.../5

- 5 -

Acct No: 87522 6698 RP0002

\$14,878.44 plus interest up to the date of payment will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at (905) 725-4599.

Yours truly,

P. Davey  
Resource Officer/Complex Case Officer

Reproduction



Canada Revenue  
Agency

Agence du revenu  
du Canada

Tax Centre  
Oshawa ON L1H 1J8

March 31, 2017

BDO CANADA LIMITED  
805 - 25 MAIN ST W  
HAMILTON ON L8P 1H1

Account Number  
87130 4408 RP0001

Dear Sir or Madam:

Re: MARA TECH AVIATION FUELS LTD.  
Account number: 87130 4408 RP0001

We have been advised that you have been appointed as receiver for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$7,306.34.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	07/03/2017
Tax deductions:	\$4,802.60
CPP:	\$899.93
UI:	\$0.00
EI:	\$526.78
Penalties and interest:	\$1,077.03
Total:	\$7,306.34
Grand total:	\$7,306.34

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of MARA TECH AVIATION FUELS LTD. in receivership.

Federal income tax:	\$3,584.04
Provincial income tax:	\$1,218.56
CPP employee portion:	\$899.93
UI employee portion:	\$0.00
EI employee portion:	\$526.78
Total:	\$6,229.31

.../2

**Canada**

National Insolvency Office  
55 Athol St. E  
Oshawa ON L1H 1J8

Local: 905-725-4599  
Toll Free: 1-844-453-1159  
Fax: 905-725-4100  
Web site: www.cra.gc.ca

- 2 -

Acct No: 87130 4408 RP0001

Grand total:

\$6,229.31

Payment for the total amount of this trust, namely \$6,229.31 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$1,077.03 plus interest up to the date of payment will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at (905) 725-4599.

Yours truly,

P. Davey  
Resource Officer/Complex Case Officer



Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Oshawa ON L1H 1J8

March 07, 2017

BDO CANADA LIMITED  
805 - 25 MAIN ST W  
HAMILTON ON L8P 1H1

Account Number  
82871 1804 RP0001

Dear Sir or Madam:

Re: MARA TECH AVIATION FUELS (THOMPSON) LTD.  
Account number: 82871 1804 RP0001

We have been advised that you have been appointed as receiver for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$24.43.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	08/12/2015
Tax deductions:	\$0.00
CPP:	\$0.00
UI:	\$0.00
EI:	\$0.00
Penalties and interest:	\$24.43
Total:	\$24.43
Grand total:	\$24.43

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of MARA TECH AVIATION FUELS (THOMPSON) LTD. in receivership.

Federal income tax:	\$0.00
Provincial income tax:	\$0.00
CPP employee portion:	\$0.00
UI employee portion:	\$0.00
EI employee portion:	\$0.00

.../2

**Canada**

National Insolvency Office  
55 Athol St. E  
Oshawa ON L1H 1J8

Local: 905-725-4599  
Toll Free: 1-844-453-1159  
Fax: 905-725-4100  
Web site: www.cra.gc.ca

- 2 -

Acct No: 82871 1804 RP0001

Total: \$0.00

Grand total: \$0.00

Payment for the total amount of this trust, namely \$0.00 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$24.43 plus interest up to the date of payment will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at (905) 725-4599.

Yours truly,

P. Davey  
Collections Officer



Canada Revenue  
Agency

Agence du revenu  
du Canada

Tax Centre  
Oshawa ON L1H 1J8

March 31, 2017

BDO CANADA LIMITED  
805 - 25 MAIN ST W  
HAMILTON ON L8P 1H1

Account Number  
87130 4408 RT0001

Dear Sir or Madam:

Re: MARA TECH AVIATION FUELS LTD.

We understand that you have been appointed (Receiver or Receiver and Manager) for the above GST/HST registrant. Currently, the registrant owes us goods and services tax / harmonized sales tax (GST/HST) of \$17,195.94.

Period outstanding -----	GST/HST payable -----	Penalty & Interest -----	Total payable -----
2016-10-31	16,661.70	534.24	17,195.94

Under subsection 222(3) of the "Excise Tax Act," \$16,661.70 which is included in the above totals, is held in trust and forms no part of the property, business, or estate of MARA TECH AVIATION FUELS LTD. in receivership. This is the case whether or not those funds have in fact, been kept separate and apart from the person's own money or from the assets of the estate.

The Receiver General should be paid the total amount of this trust, namely \$16,661.70, out of the realization of any property subject to these statutory trusts. This should take priority over all other creditors. Please forward your payment by return mail as soon as possible. If this is not possible, please indicate when payment will be forthcoming.

Please indicate when you can pay the remaining balance of \$534.24, plus penalty and interest accrued to the date of payment. We draw your attention to sections 266 and 270 of the "Excise Tax Act."

.../2

Canada

National Insolvency Office  
55 Athol St. E  
Oshawa ON L1H 1J8

Local: 905-725-4599  
Toll Free: 1-844-453-1159  
Fax: 905-725-4100  
Web site: www.cra.gc.ca

- 2 -

Acct No: 87130 4408 RT0001

This letter will also serve to notify you that as a (Receiver or Receiver and Manager) you are required to collect and remit GST/HST according to paragraph 266(2)(d) and to file any applicable returns as provided in paragraphs 266(2)(f) and (g) of the "Excise Tax Act."

If you have any questions, please contact P. Davey of the Revenue Collection Division at one of the telephone numbers provided in this letter.

Yours truly,

P. Davey  
Resource Officer/Complex Case Officer

# APPENDIX O

IN THE MATTER OF THE RECEIVERSHIP OF  
MARA TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS LTD.,  
MARA TECH AVIATION FUELS (SUDBURY) LTD., and  
MARA TECH AVIATION FUELS (THOMPSON) LTD.

**INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**AS AT JULY 15, 2024**

<b>RECEIPTS:</b>	\$
Sale of assets	1,048,000
Cash in Mara Tech's bank accounts	339,787
Accounts receivable	273,345
Fuel adjustment on sale of assets	103,461
HST refunds	38,972
Interest earned	24,844
Investment funds	7,467
HST collected	6,240
<b>TOTAL RECEIPTS</b>	<hr/> 1,842,115
 <b>DISBURSEMENTS:</b>	
Priority and secured creditor interim distributions:	
- Royal Bank of Canada (secured creditor)	578,212
- Canada Revenue Agency (deemed trust claims)	230,595
- L.A.K.E.S. Leasing Corporation (secured creditor)	79,356
- Kubota Canada Ltd. (secured creditor)	64,125
Total interim distributions	<hr/> 952,289
 Receivership expenditures:	
- Receiver fees (to June 21, 2024)	369,510
- Mara Tech Payroll (Nov. 27, 2016 - Jan. 19, 2017)	157,157
- Legal fees (to May 31, 2024)	142,556
- HST paid	70,270
- Accounting services (Tony DiPaola Professional Corporation)	22,042
- Rent (Windsor Airport)	12,029
- Equipment Appraisal	7,000
- Advertising (unsecured creditor claims process)	2,787
- Courier	534
Total receivership expenditures	<hr/> 783,885
 <b>TOTAL DISBURSEMENTS</b>	<hr/> 1,736,174
 <b>NET RECEIPTS AFTER DISBURSEMENTS</b>	<hr/> <hr/> 105,942

# APPENDIX P

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

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

**ROYAL BANK OF CANADA**

Applicant

- and -

**MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., AND  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**AFFIDAVIT OF CHRIS MAZUR  
(sworn July 15, 2024)**

I, **CHRIS MAZUR**, of the Town of Haldimand, in the Province of Ontario, **MAKE  
OATH AND SAY AS FOLLOWS:**

1. I am a Partner and Senior Vice-President, Financial Advisory Services, at BDO Canada Limited (“**BDO**”) and, as such, I have knowledge of the matters to which I hereinafter depose. BDO was appointed as Receiver (in such capacities, the “**Receiver**”) without security, over all of the assets, undertakings and property of Mara Tech Aviation Fuels Ltd., Mara-Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively the “**Debtor**”) acquired for, or used in relation to a business carried on by the Debtor.

2. BDO has prepared an invoice in connection with its mandate as the Receiver dated June 24, 2024 in the amount of \$417,546.30, inclusive of HST, in respect of the period from August 2, 2016 to June 21, 2024, detailing its services rendered and disbursements incurred.

3. Attached hereto and marked as **Exhibit “A”** to this Affidavit is a copy of the Invoice. The average hourly rate of BDO Canada Limited is \$350.28.

4. This Affidavit is made in support of a motion to, *inter alia*, approve the attached accounts of BDO and fees and disbursements detailed therein, and for no improper purpose whatsoever.

**SWORN** before me in the City of Hamilton, )  
Ontario this 15<sup>th</sup> day of July, 2024 )

  
NICOLE ORMOND

## Commissioner For Taking Affidavits



CHRIS MAZUR

**Nicole Marie Ormond, a Commissioner, etc.,  
Province of Ontario, for BDO Canada Limited.  
Expires August 21, 2024.**

Attached is Exhibit "A" referred to in the Affidavit of Chris Mazur  
sworn by Chris Mazur located in the Town of Haldimand in the Province of Ontario  
before me at the City of Hamilton, in the Province of Ontario  
this 15<sup>th</sup> day of July 2024



A commissioner, etc.

**Nicole Marie Ormond, a Commissioner, etc.,  
Province of Ontario, for BDO Canada Limited.  
Expires August 21, 2024.**



Tel: 905-524-1008  
Fax: 905-570-0249 www.bdo.ca

BDO Canada Limited  
25 Main Street West, Suite 805  
Hamilton ON L8P 1H1 Canada

## INVOICE

The Estates of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.,  
Mara Tech Aviation Fuels (Thompson) Ltd., Mara Tech Aviation Fuels (Sudbury) Ltd.  
C/O BDO Canada Limited  
25 Main St W Suite 800  
Hamilton, ON  
L8P 1H6

Date	Client No.	Invoice No.
June 24, 2024	Mara Tech Aviation Services Ltd., et al	CINV-072024

**TO PROFESSIONAL SERVICES RENDERED in connection with the Receivership of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. for the period commencing August 2, 2016 to June 21, 2024 inclusive per the attached detail:**

### Senior Vice-President

C. Mazur	48.50	\$	22,277.00
R. Bidenti	15.00	\$	6,750.00

### Senior Manager

A. Consoli	0.50	\$	236.00
D. Griffiths	698.40	\$	267,306.00
G. Medakovic	6.00	\$	2,370.00
N. Sagolili	22.00	\$	8,250.00

### Manager

J. Thompson	6.00	\$	2,040.00
R. Duwyn	68.10	\$	22,195.00
M. Cooper	2.50	\$	925.00
N. Ormond	6.50	\$	1,488.40

### Staff

B. Hinton	54.90	\$	13,612.50
C. Casco	9.20	\$	1,413.20
E. Fisher-Cobb	2.80	\$	401.50
G. Harper	17.70	\$	4,555.00
J. Miceli	7.10	\$	972.70
J. Lee	3.00	\$	405.00
J. Pronk	1.90	\$	209.00
K. Hickling	34.50	\$	6,677.60
P. Torunlar	1.50	\$	405.00
R. Bartolini	0.60	\$	95.00
S. Murphy	15.40	\$	2,442.50
S. Rickards	18.40	\$	2,286.80
T. Ashe	5.00	\$	850.00
T. Smith	9.40	\$	1,346.80
	1054.90	\$	369,510.00
HST on BDO fees		\$	48,036.30
Total		\$	417,546.30

**Amount Due** **\$ 417,546.30**

H.S.T. #R101518124

Terms:

Net 30 day

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days.

## EXHIBIT "A"

<b>Date</b>	<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>	<b>Comments</b>
2-Aug-16	Darren Griffiths	\$ 375.00	0.10	\$ 37.50	Receipt and review of Notice of Application and Service List.
3-Aug-16	Chris Mazur	\$ 450.00	1.40	\$ 630.00	call w council, then call with resources to prep for receipt of order.
3-Aug-16	Darren Griffiths	\$ 375.00	0.20	\$ 75.00	Communications with Chris Mazur regarding pending receivership and staffing logistics. Address status of Thompson, MB operation.
4-Aug-16	Chris Mazur	\$ 450.00	3.80	\$ 1,710.00	Attend court for Receivership motion. Attend at owner's house, serve documents, meet owner on go forward,. Call with Council, resources across province to discuss possible taking possession. Call with RBC and council.
4-Aug-16	Darren Griffiths	\$ 375.00	6.50	\$ 2,437.50	Call with Chris Mazur to discuss receivership appointment and his meeting with John Marandola. BDO team conference call to discuss next steps. Related conference call with counsel (David Jackson). Subsequent conference call with RBC and respective counsel. Review receivership Order and coordinate amendments. Coordinate BDO extranet website for upload of receivership materials. Communications with Sia Mizrahi (Canam-Appraiz) to coordinate appraisals at various airport facilities. Call with John Marandola to discuss status of operations, cooperation, and information requirements. Draft list of information requirements. Investigate status of Thompson, MB operations. Reporting memo setting out initial receivership strategy.
4-Aug-16	George Medakov	\$ 395.00	0.70	\$ 276.50	Court Order review; attended teleconference with Mazur et al re appointment, recent developments, action plan, timing, etc.
5-Aug-16	Chris Mazur	\$ 450.00	0.30	\$ 135.00	Attend re status, term letter, go forward, tdw RBC
5-Aug-16	Darren Griffiths	\$ 375.00	3.00	\$ 1,125.00	Communications with Angella White (RBC) regarding receivership strategy and potential refinancing. Related call to discuss. Issue list of Information Requirements to John Marandola and call to discuss. Related communications with Mara Tech controller (Rita Fish) and call to discuss. Further communications with RBC counsel regarding amendments to receivership Order. Research airport facilities and contacts. Call with Chris Mazur to discuss terms of potential refinancing and next steps. Update BDO team on standby in terms of potential refinancing and deferral of taking possession. Further communications with RBC regarding receivership strategy.

8-Aug-16	Darren Griffiths	\$ 375.00	3.30	\$	1,237.50	Receive call from Mara Tech external accountant (Tony DiPaola). Follow up with John Marandola and Mara Tech controller (Rita Fish) regarding Information Requirements. Call with John Marandola to discuss terms and quantum of potential refinancing. Related communications with counsel (David Jackson) to address logistics of refinancing in receivership scenario. Receipt and review of financial information (voluminous) supplied by Mara Tech controller (TD bank statements, accounts receivable, leases, & payroll details). Address inquiry received from Angella White (RBC).
9-Aug-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	attend re status, term letter, information received.
9-Aug-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Call with counsel (David Jackson) to discuss various receivership matters including potential refinancing and logistics of same. Coordinate independent security review of RBC and lease company security. Receipt and review of Baron Finance Commitment Letter supplied by Mara Tech controller (Rita Fish) and call to discuss. Supply Commitment Letter to counsel (David Jackson) and address terms and quantum of financing with John Marandola. Related communications with RBC counsel (Clark Peddle), review correspondence received from Marandola's new counsel, and schedule conference call with RBC and respective counsel. Further communications with Sia Mizrahi (Canam-Appraiz) regarding pending appraisals and supply copies of prior appraisal reports. Communications with Mara Tech controller regarding cash flow projection and TD Bank facilities. Receipt and review of additional financial information supplied by Mara Tech controller (CRA liabilities, trade payables, and payroll support). Investigate s.244/245 Receiver Notice requirements.
9-Aug-16	Nicole Sagolili	\$ 375.00	0.70	\$	262.50	Review of various e-mails and correspondence to familiarize with file history; review of commitment letter; discussion with and e-mail to D. Griffiths; look into requirements for Receiver's Notice.
10-Aug-16	Darren Griffiths	\$ 375.00	4.50	\$	1,687.50	Call with counsel (David Jackson) to discuss status of various receivership matters and logistics of potential refinancing. Subsequent conference call with RBC and respective counsel. Call with Baron Finance. Call with Mara Tech controller (Rita Fish) to discuss terms of Baron Finance Commitment Letter. Further communications with controller to obtain creditor and employee mailing addresses. Address cash flow, source deduction, GST/HST, and EHT obligations with controller. Address Imperial Oil creditor status and daily settlement system. Call with John Marandola to discuss Baron Finance and appraisal requirement. Related call with Sia Mizrahi (Canam-Appraiz) and coordinate introduction to Marandola. Compile priority payable and trade creditor information. Related update to RBC and respective counsel.
10-Aug-16	Nicole Sagolili	\$ 375.00	0.60	\$	225.00	Attend conference call with RBC and legal counsel; discussions with D. Griffiths.

11-Aug-16	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Receipt and review of additional materials supplied by Mara Tech controller (Rita Fish) including creditor and employee details and CRA statement of account.
15-Aug-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	attend re status of re-financing, information received.
15-Aug-16	Darren Griffiths	\$ 375.00	7.00	\$	2,625.00	Follow up with John Marandola regarding status of Baron Finance Commitment Letter and quantum of available financing. Receive financing update via Marandola's external accountant (Tony DiPaola) and update counsel (David Jackson). Related call to discuss and review subsequent legal opinion supplied. Receive notification of Marandola's new counsel and address with David Jackson. Call with Baron Finance and subsequent e-mail enclosing copy of Receivership Order. Subsequent call with John Marandola. Coordinate courier of original signed Receivership Order to RBC counsel (Clark Peddle) for amendment. Ongoing communications with John Marandola and Mara Tech controller (Rita Fish) to obtain financial information. Communications with Canam-Appraiz regarding scheduling of appraisals and receive confirmation of same via Marandola. Review financial/creditor information and draft Notice and Statement of Receiver x 4 and issue to OSB. Coordinate related creditor mailing. Coordinate upload of notices to BDO extranet website. File status update to RBC and respective counsel. Related calls with RBC and respective counsel to discuss. Coordinate vetting of RBC/Lease security with counsel (David Jackson).
16-Aug-16	Carla Casco	\$ 117.00	0.10	\$	11.70	Set up client master in puma.
16-Aug-16	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Further communications with RBC regarding scheduling of appraisals and debtor refinancing status. Related communications with Canam-Appraiz. Further communications with counsel (Simpson Wigle) regarding RBC/Lessor security vetting and updated PPSA searches. Call with counsel (David Jackson) to discuss various receivership matters. Subsequent conference call with debtor's counsel (Luigi Delisio) to discuss various receivership matters including status of Baron Finance funding. Address Imperial Oil creditor status with counsel. Receive OSB receivership notice confirmation. Supply debtor and counsel with link to BDO extranet website.
17-Aug-16	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Call with Baron Finance (Hardy Kang) to discuss logistics of financing in receivership scenario. Call with Brendan Hinton (BDO London) to discuss receivership status and next steps. Receipt and review of updated PPSA searches supplied by counsel and coordinate follow up with additional PPSA registrants.

19-Aug-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Follow up with Sia Mizrahi regarding appraisal access. Call with OSB to discuss Notice and Statement of Receiver filings. Coordinate payment of receivership filing fees x 4. Follow up with Mara Tech controller (Rita Fish) requesting updated bank account activity and details of receipts and disbursements. File status update to RBC and respective counsel.
23-Aug-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Attend to status of receivership matters
23-Aug-16	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Communications with John Marandola regarding Imperial Oil. Call with Imperial Oil. Related communications with counsel (David Jackson) to coordinate letter to Imperial Oil and review/approve same. Further communications with counsel regarding PPSA searches and letters to secured creditors. Receive further update from John Marandola regarding potential refinancing and call Baron Finance to discuss. Call with CRA. Receipt and review of updated TD Bank account activity report. Related communications with Mara Tech controller (Rita Fish) to obtain payroll and disbursement details. Update RBC regarding Baron Finance and pending appraisals.
24-Aug-16	Darren Griffiths	\$ 375.00	1.70	\$	637.50	Call with Imperial Oil representatives. Related call with John Marandola and supply copy of recent letter. Update counsel (David Jackson) regarding Imperial Oil. Review disbursement details supplied by Mara Tech controller and follow up regarding cash flow projection. Call with potential going concern purchaser (Executive Aviation). Call with CRA and coordinate scheduling of trust examinations with John Marandola. Related e-mail introduction and confirm scheduling with CRA.
25-Aug-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Calls with Sudbury Airport and Imperial Oil to discuss status of receivership. Call with Baron Finance to discuss status and quantum of financing. Further communications with CRA regarding priority payable exposure. Call with John Marandola to discuss status of Baron Finance and Imperial Oil. Related update to counsel (David Jackson) and schedule call to discuss new developments.
26-Aug-16	Chris Mazur	\$ 450.00	0.50	\$	225.00	Attend re re-finance offer, call to D.Jackson, Call w C. Peddle.
26-Aug-16	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Call with John Marandola to discuss Baron Finance, Imperial Oil, and next steps. Conference call with counsel (David Jackson) and Chris Mazur to discuss Baron Finance and next steps. Subsequent conference call with RBC counsel (Clark Peddle) to provide Baron Finance update. Call with prospective going concern purchaser (Executive Aviation) and related e-mail follow up. Call with CRA to discuss pending trust examinations and quantum of known priority payable exposure. Coordinate skip traces x 2. Receipt and review of appraisal report supplied by Canam-Appraiz and call to discuss. Report to RBC providing Baron Finance, CRA, and appraisal update.
26-Aug-16	Susan Rickards	\$ 124.00	0.50	\$	62.00	Review file for docs - Request skip trace
29-Aug-16	Chris Mazur	\$ 450.00	0.10	\$	45.00	attend re Status, go forward.

29-Aug-16	Darren Griffiths	\$ 375.00	3.30	\$	1,237.50	Further communications with Executive Aviation regarding due diligence and address implementation of NDA. Further communications with Baron Finance regarding financing commitment. Conference call with Jason Zomok (RBC) and respective counsel to discuss recent developments and potential financing. Follow up with Mara Tech controller (Rita Fish) regarding status of cash flow projection and updated bank account activity. Call with John Marandola to discuss status of various matters and request access to books and records. Related communications with counsel (David Jackson) to coordinate formal access request with Marandola's counsel (Luigi Delisio). Call with Robyn Duwyn (BDO Kitchener) to discuss file background, supply prior reporting materials, and coordinate attendance at Mara Tech's accounting office. Address CRA and Equifax inquiries. Investigate WEPPA compliance.
29-Aug-16	Robyn Duwyn	\$ 325.00	1.00	\$	325.00	initial call with Darren G. Re: background and involvement. review background, prior reports, court order, info request list and appraisal.
30-Aug-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Call w Independent council on go forward and our role and actions to date.
30-Aug-16	Darren Griffiths	\$ 375.00	3.20	\$	1,200.00	Conference call with counsel (David Jackson) and Chris Mazur to discuss various matters including Baron Finance, Executive Aviation, and access to books and records. Subsequent conference call with counsel, John Marandola, and his counsel (Luigi Delisio) to coordinate BDO attendance at Mara Tech's accounting office. Coordinate with Robyn Duwyn, supply additional background/financial information, and call to discuss pending attendance and information required. Address WEPPA compliance and supply employee particulars. Receipt and review of updated Commitment Letter supplied by Baron Finance and address with counsel. Further communications with Imperial Oil regarding status of receivership.
30-Aug-16	Robyn Duwyn	\$ 325.00	1.10	\$	357.50	review file prior to attendance. review email from BDO staff and counsel
31-Aug-16	Chris Mazur	\$ 450.00	0.10	\$	45.00	attend re status, Source, commitment letter on financing.

31-Aug-16	Darren Griffiths	\$ 375.00	2.20	\$	825.00	Call with RBC counsel (Clark Peddle) to discuss potential refinancing and form of security required by Baron Finance. Related communications with John Marandola to seek consent to release Baron Finance Commitment Letter to RBC. Review opinions of value, real property searches, and details of new mortgages supplied by RBC counsel and further call to discuss. Supply RBC and counsel with Baron Commitment Letter and schedule call to discuss potential refinancing. Receipt and review of NDA's supplied by independent counsel in connection with Executive Aviation. Further communications with Imperial Oil and address with independent counsel. Communications with Robyn Duwyn in connection with his attendance at Mara Tech's accounting office and review reporting memo supplied.
31-Aug-16	Robyn Duwyn	\$ 325.00	5.00	\$	1,625.00	attend at Mara Tech to obtain info on FS, cash flow, updated AR and AP, bank account details and other financial info.
1-Sep-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	Review letter to Baron Financial, attend re Status, review /sign letter to Baron Financial.
1-Sep-16	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Preparations and conference call with RBC and respective counsel to discuss Baron Finance proposal. Call with Robyn Duwyn to discuss his attendance at Mara Tech's accounting office and review financial information provided. Call with John Marandola to discuss Baron Finance proposal and Imperial Oil communications. Related communications with independent counsel (David Jackson) to discuss proposed letter to Baron Finance and response to Imperial Oil. Review draft letter supplied by independent counsel, incorporate amendments, and issue to Baron Finance. Call with Baron Finance. Related update to John Marandola and call to discuss proposed response to Imperial Oil. Follow up with CRA regarding scheduling of trust examinations. Supply NDA's to Executive Aviation and coordinate with Robyn to provide due diligence materials.
1-Sep-16	Robyn Duwyn	\$ 325.00	1.90	\$	617.50	call with RBC, Darren G and counsel Re: refinancing and ongoing operations, next steps. review info provided by Rita and report same to BDO staff. review prior year FS and internal 2016 IS.
2-Sep-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	call with lawyer, e-mails.
2-Sep-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Further communications with Executive Aviation in connection with NDA's. Call with John Marandola to discuss proposed response to Imperial Oil. Respond to Imperial Oil. Call with RBC counsel (Clark Peddle) to discuss Marandola responding materials and address with independent counsel (David Jackson).
2-Sep-16	Robyn Duwyn	\$ 325.00	0.80	\$	260.00	obtain NDA from Executive Aviation. prepare and send financial info to Executive. follow up with John M Re: outstanding info.

6-Sep-16	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Further communications with CRA regarding scheduling of trust examinations. Communications with Angella White (RBC) regarding Baron Finance proposal.
6-Sep-16	Robyn Duwyn	\$ 325.00	0.80	\$	260.00	email to and from John and Rita Re: status of cashflow and fuel use reports. obtain NDA from Executive and forward confidential info to same.
7-Sep-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	attend re: offer.
7-Sep-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Receive update from RBC counsel (Clark Peddle) following RBC's Motion for Summary Judgment. Receive notification of pending Motion to terminate receivership and review related reporting letter supplied by independent counsel (Simpson Wigle). Address RBC position regarding Baron Finance proposal. Communications with Robyn Duwyn regarding Mara Tech short term cash flow projection, balance of information requirements, and Executive Aviation due diligence. Related call to discuss and address request for environmental reports. Receipt and review of appraisal invoice.
7-Sep-16	Robyn Duwyn	\$ 325.00	0.50	\$	162.50	Call with Executive aviation Re: offer for business and outstanding info. review BDO info and provide update to Executive on requested info. Update to BDO staff on potential offer.
7-Sep-16	Susan Rickards	\$ 124.00	0.40	\$	49.60	Cheq req's & Deposit
8-Sep-16	Carla Casco	\$ 117.00	0.30	\$	35.10	Prepared deposit slip for Sept 8/16
8-Sep-16	Chris Mazur	\$ 450.00	0.10	\$	45.00	attend re: offer.
8-Sep-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	follow up with Rita Re: o/s info. call with Executive Re: offer on business and info required to submit offer.
8-Sep-16	Teresa Smith	\$ 142.00	0.40	\$	56.80	Enter and allocate payments to estate
9-Sep-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	attend re possible purchaser operating business, e-mails,
14-Sep-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Attend re approach to offer, e-mails.
14-Sep-16	Robyn Duwyn	\$ 325.00	0.30	\$	97.50	Update call with BDO staff. discuss offer form Executive, status of info request list and ongoing staffing needs.
15-Sep-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	e-mail to RBC, attend re :Status and other e-mails.
15-Sep-16	Darren Griffiths	\$ 375.00	1.20	\$	450.00	Communications with RBC counsel (Clark Peddle) regarding John Marandola request for RBC payout figures and supply receivership costs to date. Related communications with counsel (David Jackson). Communications with Robyn Duwyn to discuss status of outstanding information requirements. Related call with John Marandola. Call with Executive Aviation to discuss expression of interest. Call with counsel addressing additional prospective purchaser interest.
15-Sep-16	Robyn Duwyn	\$ 325.00	0.60	\$	195.00	email to John and Rita Re: outstanding info request. try to schedule on site attendance. call with John Re: o/s info and ability to fund payroll. update call with BDO staff.
16-Sep-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	attend re: offer, emails

16-Sep-16	Darren Griffiths	\$ 375.00	3.80	\$	1,425.00	Call with RBC counsel (Clark Peddle) to discuss outcome of RBC Summary Judgment Application and effect of Writs vis a vis Baron Finance. Address resulting inquiries received from RBC. Call with Cassandra Osborne (Flett Beccario) to assist with reconciliation of RBC indebtedness figures and professional costs. Call with Executive Aviation to discuss interest and logistics of potential going concern sale. Related update to independent counsel (David Jackson). Communications with counsel to new prospective purchaser and coordinate issue of Non-Disclosure Agreement. Call with Jazz Aviation. Communications with Robyn Duwyn in connection with competitors, targeted marketing, and online data room. Receipt and review of security opinion supplied by independent counsel.
16-Sep-16	Robyn Duwyn	\$ 325.00	0.50	\$	162.50	internet search for business operating in the aviation and fuel services business to find potential going concern buyers.
19-Sep-16	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Meet with Chris Mazur to discuss file status and logistics of potential interim operator. Related communications with Robyn Duwyn to investigate insurance requirements. Review existing insurance policy particulars. Further communications with Robyn regarding draft marketing materials and online data room. Call with John Marandola to discuss status of RBC payout statement, scheduling of CRA trust examinations, and information requirements. Review interim operating agreement precedent and address with counsel (David Jackson). Receive call from Imperial Oil.
19-Sep-16	Robyn Duwyn	\$ 325.00	1.90	\$	617.50	Prepare draft teaser. Contract IT and setup data room for proposed sale. call with FCA insurance Re: requirement for coverage on Mara-Tech, update BDO staff on same.
20-Sep-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Attend re: status, go forward.
20-Sep-16	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Schedule strategy meeting with counsel (David Jackson) and Robyn Duwyn. Communications with Robyn regarding outstanding information requirements and supply draft interim operator agreement. Receipt of interim invoices from RBC counsel and call to discuss reconciliation of professional costs to date. Further communications with RBC counsel regarding John Marandola request to enter into settlement discussions. Further communications with Executive Aviation regarding logistics of potential going concern sale.

21-Sep-16	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Communications with counsel (David Jackson) regarding canvassing of court dates. Call with Robyn Duwyn to discuss outstanding information requirements and coordinate issue of letter documenting efforts to obtain via counsel. Call with RBC counsel (Tony D'Amico) to discuss payout statement requested by Marandola and review details of legal fees provided. Call with Imperial Oil and review of correspondence received from World Fuels counsel. Related communications with counsel to address requested form of assignment agreement. Further communications with Robyn regarding draft court report, form of APS, interim operator agreement, and supply relevant file materials.
21-Sep-16	Robyn Duwyn	\$ 325.00	2.30	\$	747.50	prepare list of contact, email and calls with Mara Tech and provide details to counsel to prepare letter Re: co-operation to date. begin to draft first court report.
22-Sep-16	Darren Griffiths	\$ 375.00	1.20	\$	450.00	Further communications with Executive Aviation regarding expression of interest and conditions. Review updated financial information obtained from Mara Tech controller (Rita Fish). Related communications with Robyn Duwyn to address cash flow, TD overdraft, and Imperial Oil prepayments. Further communications with Robyn regarding online data room.
22-Sep-16	Robyn Duwyn	\$ 325.00	2.80	\$	910.00	review materials provided by Rita including cashflow and bank activity, report same to BDO staff. draft of first court report. setup data room.
23-Sep-16	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with RBC counsel (David Jackson) regarding outstanding information requirements. Request current loan balances from RBC.
23-Sep-16	Janet Miceli	\$ 137.00	1.20	\$	164.40	RBC deposit, update R&D
23-Sep-16	Robyn Duwyn	\$ 325.00	1.60	\$	520.00	Draft Court report.
26-Sep-16	Carla Casco	\$ 117.00	0.30	\$	35.10	Prepared deposit slip for Sept 26/16
26-Sep-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	attend re Status, go forward.
26-Sep-16	Darren Griffiths	\$ 375.00	2.70	\$	1,012.50	Communications with RBC counsel (Clark Peddle) regarding updated RBC payout figures. Related communications with John Marandola. Review letter prepared by counsel (David Jackson) regarding outstanding information requirements. Preparations and attend strategy meeting at David Jackson's office along with Robyn Duwyn. Discuss various matters including logistics of potential going concern sale and assignment agreement requested by Imperial Oil. Call with Executive Aviation.
26-Sep-16	Robyn Duwyn	\$ 325.00	4.80	\$	1,560.00	draft first court report including intro, interim operator and sales process sections. meeting at Simpson Wigle Re: strategy for timing of court attendance, taking possession, operating agreements, marketing program. Call with Executive to discuss interim operating agreement terms and conditions. edits to letter to Marandola and send back to counsel.
27-Sep-16	Chris Mazur	\$ 450.00	0.40	\$	180.00	attend re :status, go forward. Review/revise business from sale teaser.

27-Sep-16	Darren Griffiths	\$ 375.00	4.70	\$	1,762.50	Communications with counsel (Simpson Wigle) regarding additional prospective purchaser and signed NDA. Review draft payout statement supplied by RBC counsel (Flett Beccario), reconcile loan facilities and professional costs, and provide amended statement. Address reconciliation variance with RBC. Call with John Marandola to communicate RBC indebtedness figures and costs. Related call with RBC counsel (Clark Peddle) and address Marandola's request for meeting. Call with CRA regarding trust examinations. Review letters prepared by Robyn Duwyn and counsel pertaining to outstanding information requirements. Coordinate amendments to BDO marketing materials. Further communications with Robyn Duwyn regarding draft court report and APS terms and conditions.
27-Sep-16	Robyn Duwyn	\$ 325.00	2.80	\$	910.00	draft and send letter to Mara Tech Re: o/s info including airport leases, airline contracts and union contracts. determine ownership of assets for sales process lot listing. edits to teaser based on counsel input. draft and send terms and conditions and form of offer to counsel.
28-Sep-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Communications with counsel (David Jackson) regarding Imperial Oil dealer agreements and proposed assignment. Communications with Robyn Duwyn regarding information received from John Marandola and remaining items outstanding. Address unionized employees and vetting of collective agreement. Discuss file status with Chris Mazur.
28-Sep-16	Robyn Duwyn	\$ 325.00	2.20	\$	715.00	Edits to teaser. review Imperial agreements and upload to data room. review files provided by John M including airline contracts, equipment list. update BDO staff and counsel on files provided by Company. upload documents provided by John M to data room.
28-Sep-16	Teresa Smith	\$ 142.00	0.40	\$	56.80	Print cheques for Janet
29-Sep-16	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Review materials supplied by John Marandola and coordinate upload to online data room. Receive update regarding cash flow, accounts receivable, and payroll funding. Call with RBC counsel (Clark Peddle) to discuss Marandola request for meeting and proposed settlement with RBC. Further communications with Executive Aviation regarding logistics of acting as interim operator while conducting due diligence and call to discuss. Related communications with Chris Mazur and Robyn Duwyn.
29-Sep-16	Robyn Duwyn	\$ 325.00	1.10	\$	357.50	call with John M. Re: letter from counsel, discuss current operations and ongoing cash needs, discuss o/s info request. update BDO on same. call with counsel Re: sales process terms and conditions and form of offer.

30-Sep-16	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Communications with counsel (David Jackson) regarding World Fuels assignment agreement. Review of draft assignment agreement and supply comments. Related call with David Jackson and review amendments and reporting letter. Related communications with Chris Mazur and Robyn Duwyn. Receive update from RBC counsel (Clark Peddle) regarding Marandola settlement proposal and call to discuss. Related call with Angella White (RBC) and draft reporting e-mail. Review correspondence received from Marandola's counsel pertaining to information requirements and David Jackson's response. Receive call from Executive Aviation. Further communications with Robyn Duwyn regarding strategy.
30-Sep-16	Robyn Duwyn	\$ 325.00	1.60	\$	520.00	conf. call with counsel and Blakes Re: assignment of dealer agreement to World Fuel, review agreements. Update call with BDO staff and counsel Re: interim operator, current offer from John M and sales process.
3-Oct-16	Chris Mazur	\$ 450.00	0.80	\$	360.00	attend re: strategy, go forward, review/sign World fuels acknowledgement, trouble shooting on file.
3-Oct-16	Darren Griffiths	\$ 375.00	2.00	\$	750.00	Ongoing communications with counsel (David Jackson) in connection with World Fuels assignment agreement. Communications with Robyn Duwyn regarding Executive Aviation and proposed interim operator agreement. Further communications with Robyn regarding marketing strategy and content of online data room. Address additional prospective purchaser interest.
3-Oct-16	Robyn Duwyn	\$ 325.00	1.00	\$	325.00	prepare and send summary of insurance to Darren G.
4-Oct-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Further communications with World Fuels counsel regarding Imperial Oil Assignment Agreement. Draft reporting memo setting out file history, issues involved with going concern sale, and realization strategy. Related communications with counsel (Bart Sarsh/David Jackson) and Robyn Duwyn to obtain input and to address issues surrounding Executive Aviation acting as an interim operator. Address environmental concern and insurance limitations. Report to RBC and schedule related conference call. Further communications with counsel regarding logistics.
4-Oct-16	Robyn Duwyn	\$ 325.00	0.20	\$	65.00	review RBC update and provide comments
5-Oct-16	Chris Mazur	\$ 450.00	1.40	\$	630.00	Call w council, Meeting with Executive Aviation re: offer and go forward planning.

5-Oct-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Further communications with counsel (David Jackson) regarding realization strategy, proposed marketing, and issues surrounding Executive Aviation acting as interim operator. Related conference call to discuss along with Chris Mazur. Call with Robyn Duwyn to discuss marketing strategy and form of APS. Address with counsel pending Motion to terminate receivership and receipt of associated Motion materials. Address fuel "tank farm" environmental concern. Meet with Executive Aviation representatives to discuss expression of interest and logistics of a potential going concern sale. Subsequent conference call with RBC and counsel to discuss realization strategy. Further communications with counsel regarding Mara Tech Thompson lawsuit and to initiate contact with Executive Aviation counsel.
5-Oct-16	Robyn Duwyn	\$ 325.00	1.60	\$	520.00	review email from counsel Re: strategy for going concern sale. review details on taking possession and send details to Darren G. review marketing with Darren G. Call with counsel Re: APS and terms and conditions. Update Data Room.
6-Oct-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Coordinate with Robyn Duwyn to provide Executive Aviation with access to online data room. Call with counsel (Bart Sarsh) to discuss various receivership matters including marketing strategy. Related update to Chris Mazur.
6-Oct-16	Janet Miceli	\$ 137.00	0.80	\$	109.60	Prepare disbursement cover letters, photocopy
6-Oct-16	Robyn Duwyn	\$ 325.00	0.60	\$	195.00	update data room and manage access.
7-Oct-16	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with Executive Aviation regarding content of online data room and coordinate access to additional individuals having signed NDA's. Related communications with Robyn Duwyn and address marketing next steps.
7-Oct-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	manage data room access.
11-Oct-16	Chris Mazur	\$ 450.00	0.70	\$	315.00	tdw council re several issues, timing and go forward.
11-Oct-16	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Ongoing communications with Executive Aviation regarding logistics of potential going concern sale. Address inquiries received from additional prospective purchasers. Review materials supplied by John Marandola and Rita Fish and address status of requested airline contracts and airport leases. Communications with counsel (David Jackson) and Robyn Duwyn addressing status of marketing activities and logistics of potential going concern sale. Address the Receiver's ability to assign airline and lease contracts to a purchaser. Review draft marketing materials and supply amendments.
11-Oct-16	Robyn Duwyn	\$ 325.00	3.50	\$	1,137.50	request updated financial info from John M. Marketing planning call. draft letter to Marandola Re: notice of marketing process. prepare email to potential purchasers, update teaser and NDA. draft court report. review legal opinion.
12-Oct-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Attend re Marandola letter, strategy and status

12-Oct-16	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Ongoing communications with prospective purchasers addressing logistics of sale in the context of receivership. Further communications with Robyn Duwyn regarding finalization of marketing materials. Further communications with counsel (David Jackson) regarding proposed assignment of service contracts to a purchaser. Address creditor inquiries and call with CRA to discuss status of receivership proceedings and completion of trust examinations.
12-Oct-16	Robyn Duwyn	\$ 325.00	0.60	\$	195.00	phone call with Rita F. Re: outstanding info. obtain and review bank account activity.
13-Oct-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Address prospective purchaser inquiries. Communications with Robyn Duwyn regarding marketing status and prospective purchaser interest. Review draft letter to John Marandola and supply comments.
13-Oct-16	Robyn Duwyn	\$ 325.00	1.40	\$	455.00	update data room. edits to letter to Marandola. marketing activities.
14-Oct-16	Darren Griffiths	\$ 375.00	2.20	\$	825.00	Address prospective purchaser inquiries. Related communications with Robyn Duwyn. Review content of data room and supply additional materials. Review finalized letter to John Marandola.
14-Oct-16	Robyn Duwyn	\$ 325.00	2.60	\$	845.00	call with counsel Re: court report. draft court report.
17-Oct-16	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Communications with counsel regarding content of Court report and sale approval process. Related communications with Robyn Duwyn. Draft Court report sections. Address prospective purchaser inquiries.
17-Oct-16	Robyn Duwyn	\$ 325.00	2.60	\$	845.00	draft first report, review and edit. phone call and email with all 4 airports to request copies of leases and other agreements with Mara Tech.
18-Oct-16	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Address prospective purchaser inquiries and coordinate access to data room. Address form of APS with counsel. Address form of assignment agreements with counsel. Draft Court report sections.
18-Oct-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	phone call and emails with Airports to obtain lease agreements. send additional info packages to target list.
19-Oct-16	Chris Mazur	\$ 450.00	0.80	\$	360.00	Attend re holco issue and airport leases. TDW council
19-Oct-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Address prospective purchaser inquiries. Review airport lease agreement and address with Robyn Duwyn. Further communications with counsel regarding form of APS and assignment agreements. Draft Court report sections.
19-Oct-16	Robyn Duwyn	\$ 325.00	0.80	\$	260.00	review lease agreements with Sault Ste. Marie. review bank statements to determine who is paying leases.
20-Oct-16	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Communications with counsel (David Jackson) regarding court report and airport leases. Review related lease materials.
21-Oct-16	Chris Mazur	\$ 450.00	0.40	\$	180.00	Review draft agreement.

21-Oct-16	Darren Griffiths	\$ 375.00	2.40	\$	900.00	Call with John Marandola to discuss status of refinancing efforts. Related call with RBC counsel (Clark Peddle). Further amendments to court report incorporating comments received from counsel (David Jackson). Related call to discuss and meet with Chris Mazur to discuss form of APS and logistics of going concern sale. Review draft APS and accompanying terms and conditions supplied by counsel and provide comments.
21-Oct-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	respond to email from potential purchasers. grant data room access.
24-Oct-16	Darren Griffiths	\$ 375.00	4.30	\$	1,612.50	Address prospective purchaser inquiries. Communications with Executive Aviation regarding logistics of potential going concern sale. Related communications with counsel addressing potential assignment of airline contracts and airport leases. Related review of contracts and leases received to date. Coordinate follow up for missing contracts and agreements. Address environmental concern and proposed holdback. Follow up on status of CRA trust examinations.
24-Oct-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	grant date room access and update documents.
25-Oct-16	Darren Griffiths	\$ 375.00	6.50	\$	2,437.50	Address prospective purchaser inquiries. Ongoing communications with Executive Aviation regarding logistics of going potential concern sale. Related communications with counsel and review finalized APS and terms of sale. Coordinate upload to online data room. Receipt and review of additional airport leases received from Windsor and North Bay airports. Address Sault Ste. Marie airport lease issue with counsel (existing leases with Marandola Holdings & Carlo Briglio). Attend to status of BDO WIP.
25-Oct-16	Robyn Duwyn	\$ 325.00	0.60	\$	195.00	administer data room. follow up with Windsor and North Bay Re: leases. discuss leases with Darren G. and counsel.
26-Oct-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Review correspondence received from Marandola counsel. Related communications with RBC and RBC counsel (Clark Peddle). Address inquiry received from World Fuels legal counsel. Ongoing communications with Executive Aviation regarding logistics of potential going concern sale and form of APS. Communications with counsel regarding existing Sault Ste. Marie airport leases and review related correspondence issued to Marandola legal counsel. Updates to draft court report.
26-Oct-16	Robyn Duwyn	\$ 325.00	0.50	\$	162.50	update date room content.
26-Oct-16	Susan Rickards	\$ 124.00	0.40	\$	49.60	Courier docs to company - email info to D. Jackson

31-Oct-16	Darren Griffiths	\$ 375.00	4.00	\$	1,500.00	Call with Executive Aviation to discuss airport leases and pending offer. Related communications with counsel (David Jackson) to address Sault Ste. Marie leases in the name of Marandola Holdings. Further communications with counsel regarding World Fuels. Communications with Robyn Duwyn regarding prospective purchaser interest and pending offer submission deadline. Request short term cash flow projection and TD bank account activity from John Marandola and bookkeeper (Rita Fish). Follow up with RBC counsel (Clark Peddle) on status of Marandola repayment negotiations. Review file materials and draft receiver report sections.
31-Oct-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	administer data room access.
1-Nov-16	Darren Griffiths	\$ 375.00	2.00	\$	750.00	Review CRA statements received via mail redirect. Draft court report sections. Call with counsel (David Jackson) to discuss concerns raised by Executive Aviation in connection with APS. Review related e-mail correspondence.
2-Nov-16	Darren Griffiths	\$ 375.00	6.50	\$	2,437.50	Communications with RBC counsel (Clark Peddle) regarding pending motion to terminate receivership and status of repayment negotiations with John Marandola. Related call with Angella White (RBC). Communications with Executive Aviation regarding APS conditions and concern regarding leases in the name of Marandola Holdings. Related communications with counsel (David Jackson). Research lease issue and supply counsel with findings. Follow up with Sault Ste. Marie airport regarding tank farm lease. Coordinate follow up with airports x 4 regarding rent arrears. Receive updates from counsel regarding calls with World Fuels and Marandola's counsel. Schedule conference call with Executive Aviation and respective counsel. Draft reporting memo to RBC summarizing status of sales process.
3-Nov-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	e-mail & draft to RBC
3-Nov-16	Darren Griffiths	\$ 375.00	2.40	\$	900.00	Call with counsel (David Jackson) to discuss sales process, Sault Ste. Marie lease issue, and pending call with Executive Aviation. Conference call with Executive Aviation and respective counsel to discuss form of offer and logistics of sale. Supply Executive Aviation with equipment listing. Communications with Chris Mazur regarding reporting memo to RBC and issue same. Supply counsel with copies of additional airport leases. Further communications with Robyn Duwyn regarding tank farm lease and lease arrears by respective airport. Further communications with Executive Aviation and counsel regarding pending offer.
3-Nov-16	Robyn Duwyn	\$ 325.00	1.10	\$	357.50	contact all 4 airports to obtain current rent arrears statements. contact Sault Ste. Marie to obtain lease agreements. update BDO staff on lease and rent arrears.
4-Nov-16	Robyn Duwyn	\$ 325.00	0.50	\$	162.50	obtain details on rent arrears. send to BDO employees.

7-Nov-16	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for Nov 7/16
7-Nov-16	Chris Mazur	\$ 450.00	0.40	\$	180.00	attend re: offer received, go forward, APS.
7-Nov-16	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Receipt and review of offer received from Executive Aviation and coordinate deposit of cheque representing 15% deposit. Related call with counsel (David Jackson) to discuss offer amendments and meet with Chris Mazur to discuss. Receive update from Robyn Duwyn regarding additional prospective purchaser interest. Call with Angella White (RBC) to discuss file status and RBC's recent call with John Marandola and counsel. Communications with RBC counsel (Clark Peddle) regarding updated payout statement requested by Marandola.
7-Nov-16	Teresa Smith	\$ 142.00	0.20	\$	28.40	Set us in Ascend with bank acct and code deposit
8-Nov-16	Chris Mazur	\$ 450.00	0.90	\$	405.00	Call with Council, review APS draft and e-mail to RBC
8-Nov-16	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Conference call with counsel (David Jackson) and Chris Mazur to discuss form of APS received from Executive Aviation and related amendments. Related call with Executive Aviation and e-mail follow up. Call with RBC counsel (Clark Peddle) to discuss file status and Marandola request for updated payout figures. Compile professional costs and supply to RBC counsel. Further communications with Angella White (RBC) regarding offer received from Executive and address resulting inquiries. Receipt and review of Mara Tech airport lease summary schedule supplied by counsel.
9-Nov-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	attend re: APS, transition planning, status of current operations.
9-Nov-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Further communications with Executive Aviation regarding APS amendments. Related communications with counsel addressing logistics of closing following Court approval. Communications with Pinchin regarding tank farm environmental concern. Related conference call with counsel. Coordinate staffing arrangements in connection with multiple airport attendances. Further communications with counsel regarding Court report and form of Vesting Order. Communications with Robyn Duwyn regarding outstanding information.
9-Nov-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	update call with Darren G. Discuss proposed sale and info required form airports.
10-Nov-16	Chris Mazur	\$ 450.00	1.20	\$	540.00	Review report to court - e-mails

10-Nov-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Address inquiry received from RBC counsel (Clark Peddle). Related communications with RBC. Further communications with Pinchin regarding environmental concern. Receive update from Robyn Duwyn regarding outstanding information requested from Mara Tech bookkeeper (Rita Fish). Address status of cash flow projection and airport rent arrears. Related updates to draft court report and circulate to counsel. Ongoing communications with counsel regarding Executive APS amendments and logistics of closing following Court approval. Internal communications regarding strategy and staffing arrangements in connection with multiple airport attendances. Related communications with Executive Aviation. Call with CRA.
10-Nov-16	Robyn Duwyn	\$ 325.00	2.30	\$	747.50	confirm date of attendance at Mara Tech. prepare o/s info list. contact airports Re: ongoing operations. research closing checklist and potential deal closing issues.
10-Nov-16	Susan Rickards	\$ 124.00	0.20	\$	24.80	Mara Tech Aviation Fuels (Thompson) Ltd) - Cheq to Company
11-Nov-16	Chris Mazur	\$ 450.00	0.60	\$	270.00	TDW Council, review revisions to court report.
11-Nov-16	Darren Griffiths	\$ 375.00	7.80	\$	2,925.00	Communications with RBC counsel (Clark Peddle) regarding updated payout statement requested by Marandola. Review and approve related calculations. Review APS amendments pertaining to environmental holdback. Related communications with counsel (David Jackson) in connection with APS amendments. Call with counsel (David Jackson) to discuss court report revisions and incorporate same. Compile report appendices and supply to counsel along with amended court report. Further communications with counsel regarding closing logistics and related strategy. Related communications with Robyn Duwyn. Receive call from Executive Aviation.
14-Nov-16	Darren Griffiths	\$ 375.00	4.00	\$	1,500.00	Call with counsel (David Jackson) to discuss further court report amendments, incorporate same, and finalize. Address inquiry pertaining to Appendices and coordinate execution/delivery of court report. Review Service List and address inclusion of Service Canada. Further communications with counsel regarding APS amendments and address with Executive Aviation. Update RBC and RBC counsel regarding court report and upload reporting materials to website. Follow up with CRA regarding trust examination results.
14-Nov-16	Janet Miceli	\$ 137.00	0.50	\$	68.50	Prepare cover letter, walk Court Report to Simpson Wigle LLP
14-Nov-16	Robyn Duwyn	\$ 325.00	1.00	\$	325.00	review first report and provide edits.

15-Nov-16	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Coordinate upload of finalized Court materials to extranet website. Address Windsor airport rent arrears issue and verification of operating status. Report to RBC in connection with receivership status and schedule related conference call. Ongoing communications with counsel regarding logistics of closing following Court approval of sale. Address strategy and coordinate staffing arrangements to effect closing. Communications with multiple airports and airlines regarding assignment or new contracts/agreements with Executive. Related communications with Executive Aviation. Receive update regarding status of CRA trust examinations. Address prospective purchaser inquiry.
15-Nov-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	calls to airports re: operational status.
16-Nov-16	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Communications with counsel (David Jackson) regarding execution of APS. Related call with Executive Aviation and discuss airport notification next steps. Conference call with RBC (Jason Zomok & Angella White) and respective counsel (David Jackson & Clark Peddle) to discuss pending sale approval motion, logistics of same, and status of Marandola communications. Subsequent calls with Chris Mazur and Angella White.
17-Nov-16	Darren Griffiths	\$ 375.00	2.00	\$	750.00	Call with John Marandola to discuss status of refinancing efforts and receipt of new Commitment Letter from Baron Finance. Related call with counsel (David Jackson). Communications with Executive Aviation regarding finalization of APS and review draft letter to airports. Receipt and review of further trust examination results supplied by CRA. Call with Angella White (RBC) to discuss new Commitment Letter supplied by Marandola.
18-Nov-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Review- sign agreement.
18-Nov-16	Darren Griffiths	\$ 375.00	3.50	\$	1,312.50	Review updated Commitment Letter supplied by Marandola and report to RBC. Coordinate execution of APS and issue to Executive Aviation. Review draft letter to airports supplied by Executive Aviation and call with counsel (David Jackson) to discuss. Related calls x 2 with Executive Aviation. Receipt and review of CRA trust examination results. Further communications with counsel regarding scheduling of sale approval motion. Draft Confidential Supplement to First Report.
21-Nov-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Call with Flett Beccario

21-Nov-16	Darren Griffiths	\$ 375.00	6.50	\$	2,437.50	Ongoing communications with counsel regarding Marandola developments, pending going concern sale, and related logistics. Related communications with Executive Aviation. Review correspondence received from Marandola counsel in connection with Baron Finance. Further communications with counsel regarding introductory letters to airports x 4. Receive update regarding scheduling of Court date and review Notice of Motion and Vesting Order. Internal update regarding pending sale to Executive and related logistics. Further drafting of Confidential Supplement.
22-Nov-16	Darren Griffiths	\$ 375.00	4.50	\$	1,687.50	Finalize introductory letters to North Bay, Sudbury, Sault Ste Marie, and Windsor Airports. Related communications with Executive Aviation and review of accompanying introductory letter provided. Joint BDO/Executive Aviation calls with airports. Review draft letter to World Fuels. Related communications with counsel.
22-Nov-16	Robyn Duwyn	\$ 325.00	2.80	\$	910.00	prepare closing checklist. review letter from Executive to airports.
23-Nov-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	review letter to airports. Attend re: progress of deal.
23-Nov-16	Darren Griffiths	\$ 375.00	9.00	\$	3,375.00	Finalize introductory letters to Bearskin Airlines, Jazz Aviation, Porter Airlines, and Sunwing. Related communications with Executive Aviation and review of accompanying introductory letter provided. Related communications with counsel and Robyn Duwyn. Review and approve draft letter to Marandola legal counsel. Address request for Executive Aviation to communicate with airports directly. Address form of Standard Ground Handling Agreement supplied by Executive. Review tank farm lease and address environmental concern with counsel. Communications with Sault Ste. Marie airport regarding proposed assignment of occupancy lease to Executive. Call with Windsor Airport to discuss same and address request for participation in sale process.
23-Nov-16	Robyn Duwyn	\$ 325.00	0.90	\$	292.50	edits to closing checklist. review letter from Executive to airlines.
24-Nov-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	E-mails, Review correspondence.
24-Nov-16	Darren Griffiths	\$ 375.00	6.30	\$	2,362.50	Communications with multiple airlines regarding proposed transition of contracts to Executive Aviation and related logistics. Related calls with Sunwing and Bearskin. Communications with Executive Aviation regarding union contract and World Fuels. Finalize and issue introductory letter to World Fuels. Related updates to counsel and review correspondence issued to Executive Aviation counsel regarding independent communications with airports in connection with new terms of occupancy. Address Marandola Holdings lease issue relative to Sault Ste. Marie airport with counsel.
24-Nov-16	Robyn Duwyn	\$ 325.00	0.50	\$	162.50	review letter to World Fuel. draft of employee letter for purchase of business by executive.

25-Nov-16	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Conference calls with Jazz Aviation and Sunwing, including Executive Aviation, to discuss proposed assignment of airline contracts. Related follow up with Porter Airlines. Call with Bradshaw Fuels. Communications with World Fuels regarding envisioned going concern sale to Executive Aviation and schedule related conference call. Review of correspondence received from Marandola legal counsel and address with counsel. Related communications with RBC and RBC counsel and review response. Communications with counsel regarding position of Windsor airport and Marandola Holdings lease relative to Sault Ste. Marie airport.
28-Nov-16	Chris Mazur	\$ 450.00	0.40	\$	180.00	attend re; Airports, airlines, possible RBC assignment of security, tdw council.
28-Nov-16	Darren Griffiths	\$ 375.00	3.50	\$	1,312.50	Call with RBC to discuss additional correspondence received from Marandola legal counsel and proposed assignment of security. Subsequent conference call with RBC counsel (Clark Peddle) and David Jackson. Communications with Sudbury and Sault Ste. Marie airports regarding Executive Aviation and proposed assignment or alternatively new occupancy agreements. Related call with Executive. Call with Porter Airlines. Review standard ground handling agreements supplied by various airlines and supply to counsel. Address Executive request to communicate with airlines directly. Address scheduling of sale approval motion.
28-Nov-16	Robyn Duwyn	\$ 325.00	0.20	\$	65.00	email to prospective buyer Re: Status
29-Nov-16	Darren Griffiths	\$ 375.00	4.70	\$	1,762.50	Further communications with Porter Airlines and Bearskin Airlines regarding pending going concern sale to Executive Aviation. Receipt and review of Bearskin service agreement and address with counsel. Review and approve correspondence to Executive counsel regarding direct contact with various airlines. Further communications with Windsor Airport and their position regarding pending going concern sale to Executive. Receive update from Executive in connection with Sudbury and Sault Ste. Marie airport tours. Follow up with RBC counsel (Clark Peddle) regarding Marandola payout intentions and proposed assignment of RBC security.
30-Nov-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	Status of sale/completion, Tdw D'Amico.

30-Nov-16	Darren Griffiths	\$ 375.00	5.80	\$	2,175.00	Further communications with RBC and RBC counsel in connection with Marandola payout intentions and proposed assignment of RBC security. Review related correspondence to and from Marandola legal counsel. Review supplied commitment letter from Baron Finance and call with RBC to discuss. Related communications with counsel addressing motion brought forth by Marandola counsel to terminate receivership and subsequent sale approval motion in the alternative. Further communications with Windsor and Sault Ste. Marie airports regarding Executive Aviation and schedule related conference calls. Conference call with Executive and World Fuels. Related communications with counsel and revisit Marandola Holdings lease concern.
1-Dec-16	Chris Mazur	\$ 450.00	0.90	\$	405.00	attend re: progress, call with Windsor airport and respective council.
1-Dec-16	Darren Griffiths	\$ 375.00	4.50	\$	1,687.50	Call with RBC counsel to discuss Marandola payout intentions and proposed assignment of RBC security. Supply RBC counsel with updated loan balances in connection with drafting of security assignment agreement. Ongoing communications with Executive Aviation and counsel regarding logistics of pending going concern sale and Marandola Holdings lease concern. Review World Fuels correspondence and address Executive Aviation request for direct contact. Conference calls with Windsor and Sault Ste. Marie airports, along with counsel, to discuss logistics of pending going concern sale to Executive. Receive update following Executive's attendance at Sault Ste. Marie airport. Call with John Marandola addressing various receivership matters.
2-Dec-16	Darren Griffiths	\$ 375.00	6.50	\$	2,437.50	Further communications with Executive Aviation and World Fuels regarding new fuel supply agreements. Receive updates from Bearskin, Jazz, and Sunwing Airlines regarding assignment or new ground handling agreements. Call with Porter Airlines and address employee concern. Call with Executive Aviation following Sudbury airport attendance. Receive updates from North Bay and Sault Ste. Marie airports regarding pending transition to Executive. Review supplied lease agreements. Related communications with Windsor airport and supply requested equipment listing. Review Windsor airport rent arrears statement provided. Communications with counsel regarding termination of Sault Ste. Marie lease agreement with Marandola Holdings and review related correspondence.

3-Dec-16	Darren Griffiths	\$ 375.00	2.50	\$	937.50	Review draft security assignment agreement and supply comments. Review updated payout statement supplied by RBC and reconcile loan balances and professional costs by respective entity. Provide updated receivership costs. Communications with Robyn Duwyn regarding letter to employees. Review financial statements in connection with potential carve out of Windsor and resulting valuation. Related communications with counsel (David Jackson). Draft second court report outline.
4-Dec-16	Darren Griffiths	\$ 375.00	7.00	\$	2,625.00	Review file materials and draft second court report. Related follow up with CRA, Kubota Canada, and Lakes Leasing to obtain updated indebtedness figures. Supply draft report to counsel (David Jackson) along with associated appendices.
5-Dec-16	Chris Mazur	\$ 450.00	0.80	\$	360.00	attend re Executive and Windsor issues., review report to court.
5-Dec-16	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Further communications with counsel regarding potential carve out of Windsor assets from Executive APS. Related communications with Executive Aviation and address resulting reduction in purchase price. Further communications with Sault Ste. Marie airport in connection with termination of Marandola Holdings lease and form of new occupancy lease. Receive updates regarding assignment of Sudbury and North Bay airport leases. Further communications with Jazz and Bearskin airlines regarding assignment of existing ground handling agreements to Executive. Review updated payout statements received from Kubota and Lakes Leasing. Review updated CRA statements. Related updates to draft court report. Review correspondence issued to Marandola legal counsel in connection with RBC security assignment agreement.
5-Dec-16	Robyn Duwyn	\$ 325.00	1.70	\$	552.50	review email from Nelson Re: proposed price change. review FS and prepare counter offer of price change. discuss same with Darren G. call with Executive to discuss price change.
6-Dec-16	Darren Griffiths	\$ 375.00	4.50	\$	1,687.50	Communications with counsel regarding draft court report and confidential supplement. Review amended court materials, finalize, and coordinate BDO execution. Further communications with Executive Aviation regarding carve out of Windsor assets. Further communications with Windsor airport regarding rent arrears and review updated statement provided. Receive update regarding assignment of Jazz and Sunwing contracts to Executive. Communications with Executive and Robyn Duwyn regarding employee termination letter.
6-Dec-16	Robyn Duwyn	\$ 325.00	1.40	\$	455.00	email to SW Re: employee letter. review response from Executive Re: Windsor price change, prepare response and send to BDO staff.

7-Dec-16	Darren Griffiths	\$ 375.00	4.50	\$	1,687.50	Review finalized motion materials and coordinate upload to BDO extranet website. Receive update from World Fuels regarding new dealer agreement with Executive. Further communications with Jazz Airlines regarding form of Executive assignment agreement. Receive update from Sudbury airport regarding new lease agreement and related conditions. Review correspondence with Windsor airport counsel and address request for copy of APS. Update RBC regarding pending court hearing. Review correspondence issued to Marandola legal counsel regarding Marandola refinancing efforts and scheduling of motion. Related communications with RBC counsel.
7-Dec-16	Robyn Duwyn	\$ 325.00	0.40	\$	130.00	draft letter to employees Re: sale to executive.
7-Dec-16	Susan Rickards	\$ 124.00	0.30	\$	37.20	Upload docs to web
8-Dec-16	Chris Mazur	\$ 450.00	0.30	\$	135.00	e-mails, status of APS completion.
8-Dec-16	Darren Griffiths	\$ 375.00	2.80	\$	1,050.00	Review draft letter to employees and address with counsel (David Jackson). Coordinate call with Porter and Jazz airlines. Communications with Executive Aviation regarding North Bay airport leases and Bearskin airlines SGHA contract. Call with counsel to discuss various matters including recent communication with Marandola's counsel and carve out of Windsor from APS. Review related correspondence. Communications with Brendan Hinton (BDO London) in connection with Windsor airport assistance.
9-Dec-16	Chris Mazur	\$ 450.00	0.60	\$	270.00	Review confidential supplemental report to court.
9-Dec-16	Darren Griffiths	\$ 375.00	6.50	\$	2,437.50	Finalize Confidential Supplement to Receiver's Second Report and address with counsel (David Jackson). Coordinate execution and filing with Court. Receive update regarding North Bay leases in favour of Executive Aviation. Address prospective purchaser inquiry. Joint call with Porter Airlines and Jazz Aviation. Related call with Executive Aviation and perform Porter introduction. Subsequent review of Porter SGHA contract and address assignment issue. Related communications with counsel and address airline RFP issue. Further communications with Executive Aviation regarding employees and schedule closing logistics conference call.

12-Dec-16	Darren Griffiths	\$ 375.00	4.50	\$	1,687.50	Ongoing communications with Executive Aviation regarding Porter Airlines and World Fuels. Ongoing communications with Sudbury, North Bay, and Sault Ste. Marie airports regarding new leases in favour of Executive Aviation. Address Sault Ste. Marie environmental holdback. Address termination of contracts vs. assignment with counsel (David Jackson). Supply counsel with copies of SGHA agreements. Follow up regarding court scheduling and address closing logistics with counsel. Further communications with Executive Aviation regarding carve out of Windsor and resulting valuation. Communications with BDO colleagues in North Bay, Sudbury, and Sault Ste. Marie to coordinate assistance upon court approval of sale. Reporting memo setting out file background.
13-Dec-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	various e-mails
13-Dec-16	Darren Griffiths	\$ 375.00	3.50	\$	1,312.50	Closing logistics agenda and related conference call with Executive and respective counsel. Address status of airport leases and airline contracts. Review airline contract particulars. Review draft Approval and Vesting Order and Factum supplied by counsel (David Jackson). Coordinate upload of Factum to BDO extranet site. Communications with Executive and respective counsel regarding fuel reserve valuation on closing and carve out of Windsor. Schedule call with Sudbury airport. Employee termination letter precedent. Review closing logistics correspondence.
14-Dec-16	Chris Mazur	\$ 450.00	0.70	\$	315.00	attend re preparing for taking possession, transition of operations, planning, tdw Windsor's airport council.
14-Dec-16	Darren Griffiths	\$ 375.00	3.70	\$	1,387.50	Call with Sudbury Airport to discuss pending sale approval motion, leases in favour of Executive Aviation, and status of rent arrears. Related call with Executive Aviation and respective counsel. Review responding Motion Record and financial statements received from Marandola's counsel and call with counsel (David Jackson) to discuss. Related conference call with Marandola's counsel. Related conference calls with RBC counsel and RBC to discuss content of responding Motion Record. Address position of Windsor Airport relative to pending sale approval motion. Call with Sudbury union representative and related e-mail follow up. Schedule call with union representative and Executive Aviation. Further communications with counsel regarding termination of airport leases and pending sale approval motion. Follow up with Jazz Aviation regarding assignment of contracts. Receive update regarding Bearskin Airline contract.
15-Dec-16	Brendan Hinton	\$ 225.00	1.00	\$	225.00	Planning for possession. Conference call. Draft communication to bank.
15-Dec-16	Chris Mazur	\$ 450.00	1.40	\$	630.00	attend re: documents, prep for taking possession, logistics call with resources in various centers.

15-Dec-16	Darren Griffiths	\$ 375.00	8.50	\$	3,187.50	Conference call with Sudbury union representative, Executive Aviation, and respective counsel. Receive notification of Court hearing and conference call with BDO team members in North Bay, Sudbury, and Sault Ste. Marie to discuss closing/possession logistics. Reporting memo to BDO team members setting out responsibilities and provide employee details. Related communications with counsel (David Jackson and Jim Brown) and coordinate preparation of employee termination letter. Communications with Executive Aviation regarding employees and review of draft letter. Ongoing communications with Jazz Aviation and Porter Airlines regarding assignment of contracts and form of consent. Related communications with Executive Aviation counsel. Address carve out of Windsor valuation and review amended Vesting Order. Communications with Brendan Hinton (BDO London) regarding TD Bank account and A/R letters. Supply updated professional costs to Marandola counsel. Communications with Executive Aviation regarding possession logistics and key employees. Preparations for Court hearing.
15-Dec-16	John Thompson	\$ 340.00	0.70	\$	238.00	attendance on planning conference call regarding possession and transition to Executive; review material and print inventory listing;
16-Dec-16	Brendan Hinton	\$ 225.00	0.50	\$	112.50	Edits to draft bank communication. Calls with TD in anticipation of order.
16-Dec-16	Chris Mazur	\$ 450.00	0.60	\$	270.00	E-mails on court, status of obtaining order. Review/sign closing docs.(one copy)
16-Dec-16	Darren Griffiths	\$ 375.00	10.00	\$	3,750.00	Preparations and attendance at Court hearing in St. Catharines. Review form of Approval and Vesting Order reflecting carve out of Windsor. Ongoing communications with Executive Aviation and respective counsel regarding airport leases, airline consents, and closing agenda. Related communications with various airports and airlines. Schedule attendance at Executive's lawyers office in connection with closing, coordinate execution of closing documents, and address various undertakings. Coordinate with BDO colleagues in North Bay, Sudbury, and Sault Ste. Marie to assist Executive Aviation in effecting possession. Meet with John Marandola and respective counsel following Court hearing to discuss various matters. Coordinate freeze of TD bank account. Communications with various stakeholders to advise of sale approval and to address closing logistics.
16-Dec-16	George Medakov	\$ 395.00	1.00	\$	395.00	email, info review and prep. for site visit
16-Dec-16	John Thompson	\$ 340.00	0.40	\$	136.00	emails regarding status of court application;
16-Dec-16	Tammy Ashe	\$ 170.00	0.30	\$	51.00	Discussions with GDM re process once receive Order

17-Dec-16	Darren Griffiths	\$ 375.00	4.00	\$	1,500.00	Attend closing meeting at Executive Aviation lawyers office in Brantford. Return to Hamilton office and address various closing matters. Coordinate with BDO colleagues in North Bay, Sudbury, and Sault Ste. Marie to assist Executive Aviation in effecting possession and receive related updates. Ongoing communications with Executive Aviation regarding possession matters. Address inquiry received from Sudbury union representative. Call with John Marandola to discuss closing and supply executed Receiver's Certificate. Update counsel (David Jackson).
17-Dec-16	George Medakov	\$ 395.00	4.00	\$	1,580.00	preparation/instructions from Darren; to airport to meet with airport management, Kevin Dempsey, Andrew Kondor (Executive Aviation), Andy Turcotte (MaraTech Fuels Manager) and employees re receivership notification, employment termination, asset count, etc.; update discussion with Darren
17-Dec-16	John Thompson	\$ 340.00	4.50	\$	1,530.00	attendance at site to meet with various MaraTech employees and provide them with letters of termination; inventory of fuel; review and confirm inventory of equipment and other assets; meet with Nelson Bradshaw, President of Executive Aviation;
17-Dec-16	Mark Cooper	\$ 370.00	2.50	\$	925.00	preparation, attend North Bay Airport, meet Mara Tech manager Carl Whitewell and Executive Aviation's Glenn Wickert, meet with employees on hand for discussion and distribute termination letters, verification of assets and reconcile to appraisal.
17-Dec-16	Tammy Ashe	\$ 170.00	4.50	\$	765.00	Site, inventory, etc.
19-Dec-16	Brendan Hinton	\$ 225.00	2.50	\$	562.50	Communication with D. Griffiths throughout day. Deal with TD bank and Receiver's Request. Draft AR schedule and demand letters.
19-Dec-16	Chris Mazur	\$ 450.00	0.50	\$	225.00	attend re: Windsor airport, E-mails, items to finalize.
19-Dec-16	Darren Griffiths	\$ 375.00	8.00	\$	3,000.00	Communications with counsel (David Jackson) regarding post closing matters and Windsor assets. Related communications with Executive Aviation. Coordinate deposit of closing proceeds and courier of documents held in escrow. Communications with North Bay and Sault Ste. Marie airports regarding new leases and existing rent arrears. Call with Sudbury union representative and address with Executive Aviation counsel. Communications with Brendan Hinton (BDO London) regarding Windsor assets, TD bank account, and accounts receivable. Call with Windsor Airport to assess interest in acquiring assets located in Windsor and related e-mail follow up. Call with John Marandola to discuss post closing matters, Windsor assets, and North Bay vehicle. Update BDO extranet website. Coordinate internal payroll processing. Coordinate mail redirect. Contact Imperial Oil regarding security deposit. Contact Mara Tech bookkeeper regarding payroll assistance and other financial matters. Calls with RBC and RBC counsel. Review equipment and fuel inventory counts completed by BDO personnel.

19-Dec-16	Janet Miceli	\$ 137.00	0.40	\$	54.80	Delivery to Simpson Wigle LLP
19-Dec-16	John Thompson	\$ 340.00	0.40	\$	136.00	organize inventory listings and email same to Darren Griffiths;
19-Dec-16	Nicole Sagolili	\$ 375.00	0.60	\$	225.00	Discussion with D. Griffiths; conference call with legal counsel.
20-Dec-16	Chris Mazur	\$ 450.00	0.40	\$	180.00	Talk with Windsor council - sale of equipment, call with both council.
20-Dec-16	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Further communications with Imperial Oil regarding security deposit. Call with Mara Tech employee in Sudbury and follow up with Mara Tech bookkeeper (Rita Fish) regarding payroll calculations. Calls x 2 with Mara Tech bookkeeper to discuss various matters (accounts receivable, accounts payable, payroll, etc.). Call with Brendan Hinton (BDO London) to discuss Windsor assets, accounts receivable letters, and TD bank account. Communications with John Marandola regarding Windsor operation. Related communications with counsel (David Jackson) and Chris Mazur. Schedule call with Windsor Airport.
21-Dec-16	Brendan Hinton	\$ 225.00	0.50	\$	112.50	F/u on bank matter and communication.
21-Dec-16	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for Dec 21/16
21-Dec-16	Chris Mazur	\$ 450.00	2.10	\$	945.00	prep for call with Windsor airport, Various calls with council and Windsor reps - payroll - etc.
21-Dec-16	Darren Griffiths	\$ 375.00	6.00	\$	2,250.00	Receipt and review of payroll calculations supplied by Mara Tech bookkeeper (Rita Fish) and coordinate preparation of 86 payroll cheques. Further communications with Mara Tech bookkeeper to obtain courier addresses, discuss employee claims in addition to regular payroll, and accounting office lease. Address creditor inquiries. Communications with John Marandola regarding Windsor assets, North Bay vehicle, and Sudbury rented U-Haul truck. Related communications with Executive Aviation and perform VIN search. Further communications with John Marandola regarding pre vs post closing fuel deliveries and supply delivery particulars. Call with Windsor Airport and respective counsel to discuss interest in acquiring Windsor assets. Call with Jazz Aviation. Review Windsor asset listing and contact Lakes Leasing requesting equipment schedule in support of lease.
21-Dec-16	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
22-Dec-16	Chris Mazur	\$ 450.00	0.60	\$	270.00	Call with counsel re; offers, attend re: payroll, offer process.

22-Dec-16	Darren Griffiths	\$ 375.00	6.20	\$	2,325.00	Review and coordinate issue of employee payroll cheques. Draft related cover letter and address with counsel (David Jackson). Related courier arrangements and coordinate with Mara Tech bookkeeper (Rita Fish). Further communications with Mara Tech bookkeeper regarding vacation pay and employee source deductions. Review materials provided including bank statements, accounts receivable invoicing, accounting office lease, etc. Address creditor inquiries and compile invoices supplied. Call with John Marandola to discuss North Bay vehicle and Windsor assets. Related review of Windsor equipment list and identify assets potentially subject to security interests of Kubota/Lakes Leasing. Related communications with counsel (David Jackson) relative to the interest of Windsor Airport and John Marandola in acquiring the Windsor assets. Review draft APS supplied. Communications with Executive Aviation regarding transfer of phone numbers and e-mail addresses. Follow up on status of TD Bank account balance.
22-Dec-16	Nicole Ormond	\$ 212.00	2.00	\$	424.00	payroll
22-Dec-16	Nicole Sagolili	\$ 375.00	0.20	\$	75.00	Review and sign payroll cheques.
22-Dec-16	Susan Rickards	\$ 124.00	3.00	\$	372.00	mailing - paycheques - Misc.
22-Dec-16	Teresa Smith	\$ 142.00	1.00	\$	142.00	print all payroll cheques and backup
23-Dec-16	Chris Mazur	\$ 450.00	0.20	\$	90.00	Review Debtor's lawyer's letter
23-Dec-16	Darren Griffiths	\$ 375.00	4.20	\$	1,575.00	Further communications with counsel (David Jackson) regarding Windsor assets and APS amendments. Related call to discuss and review amended APS and Terms and Conditions of Sale. Address exclusion of Marandola personal vehicle based on ownership supplied. Receipt and review of letter received from Marandola's counsel and address with David Jackson. Address creditor inquiries. Receive bank account balance confirmation from TD Bank. Confirm delivery of payroll cheques, call with Sudbury employee, and call with counsel to discuss Marandola payroll entitlement. Call with World Fuels to discuss pre-closing fuel deliveries and reconciliation of fuel sales. Related communications with Marandola and Executive Aviation. Call with Executive Aviation to discuss various post closing matters.
28-Dec-16	Darren Griffiths	\$ 375.00	6.00	\$	2,250.00	Communications with counsel (David Jackson) regarding Windsor assets and Marandola payroll. Review letter received from Marandola's counsel and call with counsel to discuss issues raised and proposed response. Further communications with Executive Aviation regarding fuel deliveries and closing adjustments. Communications with Windsor Airport regarding APS and Jazz SGHA contracts. Supply requested contracts. Call with John Marandola to discuss Windsor assets and payroll. Related call with Chris Mazur and update counsel regarding Marandola allegations.

29-Dec-16	Darren Griffiths	\$ 375.00	3.20	\$	1,200.00	Conference call with Windsor Airport counsel. Further communications with Windsor Airport regarding APS and Jazz SGHA contracts. Related follow up with Jazz Aviation. Meet with Nicole Sagolili to discuss file assistance, calculation of fuel reserve purchase price adjustment, and supply related materials. Ongoing communications with counsel (David Jackson) regarding Windsor assets and Marandola payroll. Receipt and review of letter received from Marandola's counsel and discuss response with counsel. Review of draft response and incorporate amendments. Call with John Marandola to discuss payroll and request short term cash flow projection with respect to Windsor operation. Contact CRA regarding scheduling of final trust examinations.
29-Dec-16	Nicole Sagolili	\$ 375.00	0.10	\$	37.50	Discussion with D. Griffiths re: file status.
30-Dec-16	Darren Griffiths	\$ 375.00	1.40	\$	525.00	Follow up on status of Sudbury fuel reconciliation. Communications with Windsor Airport regarding rent arrears. Related communications with John Marandola and address with counsel (David Jackson). Receipt of Annex A from Jazz Aviation and supply to Windsor Airport.
3-Jan-17	Brendan Hinton	\$ 250.00	0.80	\$	200.00	Redo schedule and update with address information. Re-draft demand letters on AR. Discussions with Hamilton.
3-Jan-17	Darren Griffiths	\$ 375.00	6.70	\$	2,512.50	Review Motion Materials and supporting Affidavits received from Marandola counsel in connection with Injunction Application relative to sale of Windsor assets. Related communications with counsel (David Jackson) and review additional related correspondence amongst stakeholders. Review offer received from Windsor airport to purchase equipment and address with counsel. Communications with Windsor airport regarding existing rent arrears and address with counsel. Further communications with Windsor airport regarding logistics of sale and intentions regarding Mara Tech employees. Address numerous creditor inquiries and compile supplied invoices. Receipt of Sudbury fuel count and coordinate calculation of fuel adjustment in favour of Receiver. Related communications with Executive Aviation and address release of APS requested by Marandola counsel. Communications with Mara Tech bookkeeper regarding calculation of final payroll and preparation of employee ROE's.
3-Jan-17	Janet Miceli	\$ 137.00	0.20	\$	27.40	Discuss invoicing procedure with D. Griffiths
3-Jan-17	Nicole Sagolili	\$ 375.00	0.50	\$	187.50	Discussions with D. Griffiths; review of documentation on fuel inventory, and prepare estimate of value.
3-Jan-17	Susan Rickards	\$ 124.00	0.10	\$	12.40	Cheq Req
4-Jan-17	Chris Mazur	\$ 450.00	2.30	\$	1,035.00	attend re notice of motion, various e-mails, go forward, review materials, Review payroll.

4-Jan-17	Darren Griffiths	\$ 375.00	9.50	\$	3,562.50	Communications with counsel (David Jackson) regarding pending Motion brought forth by Marandola counsel and related preparation. Related communications with RBC counsel. Review draft Motion Record and letter to Marandola counsel and supply comments. Related conference call to discuss. Further communications with Windsor airport regarding offer to purchase equipment and related logistics. Receipt and review of payroll calculations supplied by Mara Tech bookkeeper and coordinate preparation of payroll cheques. Communications with Sudbury and Sault Ste. Marie airports regarding pre-closing amounts due from Mara Tech. Address additional creditor inquiries. Confirm Mara Tech former operating account balance with TD Bank. Coordinate issue of letters to Mara Tech customers regarding payments on account. Further communications with World Fuels regarding reconciliation of pre-closing fuel deliveries and receivable set off. Review reconciliation/invoices provided by World Fuels and address with John Marandola. Related communications with Executive Aviation regarding fuel adjustment. Receipt and review of short term cash flow projection supplied by Mara Tech bookkeeper and address with counsel. Receive notification of Human Rights employee tribunal matter. Calculate known creditor exposure vis a vis recoveries generated to date and draft third court report.
4-Jan-17	Nicole Sagolili	\$ 375.00	0.30	\$	112.50	Discussions with D. Griffiths; review of calculation of estimated value of fuel inventory.
4-Jan-17	Tammy Ashe	\$ 170.00	0.20	\$	34.00	Update Asset list
5-Jan-17	Chris Mazur	\$ 450.00	1.10	\$	495.00	Review 3rd report to court. Finalize and sign report. Final review of payroll cheques.
5-Jan-17	Darren Griffiths	\$ 375.00	8.70	\$	3,262.50	Finalize Third Court Report, coordinate execution, and attend Court in St. Catharines.
5-Jan-17	George Medakov	\$ 395.00	0.30	\$	118.50	final asset list review and discussion with Tammy, then emailed to Darren
5-Jan-17	Jodi Pronk	\$ 110.00	1.00	\$	110.00	mailing
5-Jan-17	Nicole Ormond	\$ 212.00	2.00	\$	424.00	payroll
5-Jan-17	Nicole Sagolili	\$ 375.00	0.20	\$	75.00	Discussion with D. Griffiths; phone call with D. Griffiths and D. Jackson (Simpson Wagle LLP).
5-Jan-17	Susan Rickards	\$ 124.00	2.00	\$	248.00	Paycheques
5-Jan-17	Teresa Smith	\$ 142.00	0.70	\$	99.40	print payroll cheques on account
6-Jan-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	review /sign aps for Windsor sale of assets.

6-Jan-17	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Attend to Executive Aviation post closing matters. Related communications with counsel. Address Mara Tech employee payroll issues. Communications with Windsor airport in connection with pending sale of assets and closing logistics. Review of related APS and form of Order drafted by counsel. Coordinate payment of Windsor airport rent arrears. Reconcile fuel adjustment and address with Marandola and Executive Aviation. Related communications with World Fuels. Request updated payout figures from Kubota and LAKES Leasing. Communications with John Marandola regarding final A/R invoicing and updated A/P listings. Request updated figures from CRA. Address creditor inquiries.
6-Jan-17	Nicole Sagolili	\$ 375.00	1.00	\$	375.00	Discussions with D. Griffiths; phone call with D. Jackson (Simpson Wigle LLP) and D. Griffiths.
6-Jan-17	Susan Rickards	\$ 124.00	0.20	\$	24.80	Mail Cheques
6-Jan-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account
9-Jan-17	Brendan Hinton	\$ 250.00	0.60	\$	150.00	Communication with TD.
9-Jan-17	Darren Griffiths	\$ 375.00	4.30	\$	1,612.50	Attend to Executive Aviation post closing matters. Related communications with counsel. Communications with Mara Tech bookkeeper (Rita Fish) regarding payroll matters and quantification of CRA liabilities. Receipt and review of updated account statements supplied by airports. Attend to status of TD and BMO bank accounts. Communications with counsel regarding Windsor APS and revised equipment listing. Related communications with Robyn Duwyn and Nicole Sagolili.
9-Jan-17	Nicole Sagolili	\$ 375.00	1.50	\$	562.50	Review of various e-mails and documents; review of revisions to be made to 3rd Report to Court; various discussions with D. Griffiths.
9-Jan-17	Robyn Duwyn	\$ 350.00	0.50	\$	175.00	obtain BMO account details and send notice to BMO to freeze account and send funds to BDO.
10-Jan-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Communication with TD bank and Hamilton.
11-Jan-17	Chris Mazur	\$ 450.00	0.10	\$	45.00	TDW council re: Windsor deal.
11-Jan-17	Nicole Sagolili	\$ 375.00	0.10	\$	37.50	Phone call from P. Davy (Canada Revenue Agency).
12-Jan-17	Chris Mazur	\$ 450.00	0.50	\$	225.00	review lawyer's letter re; Windsor, attend to report to court., e-mails
12-Jan-17	Nicole Sagolili	\$ 375.00	0.20	\$	75.00	Phone call with C. Peddle (Flett Beccario LLP), and follow-up re: payout letter;
13-Jan-17	Chris Mazur	\$ 450.00	0.50	\$	225.00	attend re: report to court, Review A/R - Review estimated realization schedule.
13-Jan-17	Nicole Sagolili	\$ 375.00	3.70	\$	1,387.50	E-mail from D. Kalac (LAKES Leasing); e-mail to R. Fish; discussion with C. Mazur; drafting of Court report and appendices.
15-Jan-17	Nicole Sagolili	\$ 375.00	2.00	\$	750.00	Correspond with D. Jackson (Simpson Wigle Law LLP); make revisions to Court report; prepare and compile appendices to Court report; update estimated realization analysis.
16-Jan-17	Brendan Hinton	\$ 250.00	0.30	\$	75.00	Communication with TD.
16-Jan-17	Chris Mazur	\$ 450.00	1.50	\$	675.00	Discussion with counsel recount - Review order and estimated realization schedule, tdw Windsor, review/sign reports to court.

16-Jan-17	Nicole Sagolili	\$ 375.00	3.20	\$	1,200.00	Conference call with D. Jackson (Simpson Wigle LLP) and C. Mazur; numerous revisions to Court report and appendices; numerous phone calls with D. Jackson; finalize Court report and appendices, and e-mail same to legal counsel; correspond with D. Griffiths; various phone calls with R. Fish re: financial information; correspond with B. Hinton re: bank statements.
17-Jan-17	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Review Marandola counsel Supplementary Motion Record and address with counsel. Review updated financial and payroll information provided by John Marandola and Rita Fish. Address inquiry pertaining to pending Windsor airport asset sale. Attend to status of fuel reserve holdback. Communications with counsel and Nicole Sagolili in connection with finalization of Court report. Address logistics of pending sale of Windsor assets. Review finalized Motion materials and coordinate upload to BDO extranet site. Address creditor inquiries.
17-Jan-17	Nicole Sagolili	\$ 375.00	0.10	\$	37.50	Discussion with D. Griffiths.
18-Jan-17	Brendan Hinton	\$ 250.00	1.80	\$	450.00	Deal with bank and calls with TD management re: cheques. Address statements with D. Griffiths. Communication with TD. Review AR and prepare schedules for D. Griffiths.
18-Jan-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	attend re: court attendance, Co's allegations.
18-Jan-17	Darren Griffiths	\$ 375.00	8.00	\$	3,000.00	Preparations for Court attendance. Related communications with counsel and Nicole Sagolili. Review further Affidavit of John Marandola. Review Factum and Book of Authorities. Communications with Windsor airport in connection with pending sale of assets. Review related Affidavit and proposed escrow arrangements. Coordinate BDO attendance at Windsor airport to facilitate sale. Review related employee termination letter. Coordinate funding of employee payroll and related courier arrangements. Review reconciliation of unsecured claims. Receipt and review of updated A/R listing. Related communications with airlines to confirm receivable balances. Receive update regarding seizure of TD bank account. Report to RBC in connection with upcoming Court attendance.
18-Jan-17	Nicole Ormond	\$ 212.00	0.50	\$	106.00	payroll
18-Jan-17	Nicole Sagolili	\$ 375.00	2.00	\$	750.00	Receipt and review of e-mails; numerous discussions with D. Griffiths; prepare deposit slip; conference calls with D. Jackson (Simpson Wigle Law LLP) and D. Griffiths; review and sign payroll cheques; review of J. Marandola's affidavit; prepare accounts payable reconciliation.
18-Jan-17	Susan Rickards	\$ 124.00	0.30	\$	37.20	Upload docs to web
18-Jan-17	Teresa Smith	\$ 142.00	0.50	\$	71.00	print payroll cheques and prepare payable cheque
18-Jan-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
19-Jan-17	Brendan Hinton	\$ 250.00	0.60	\$	150.00	Prepare for AM. Communication with Griffiths.
19-Jan-17	Chris Mazur	\$ 450.00	0.30	\$	135.00	Review and sign closing documents for Windsor sale

19-Jan-17	Darren Griffiths	\$ 375.00	6.50	\$	2,437.50	Prepare updated Estimated Realization Schedule and preparations for Court attendance. Attend Court Hearing in St. Catharines relative to sale of equipment to Windsor International Airport. Review granted Sale Approval and Vesting Order and coordinate with Brendan Hinton to attend Windsor Airport to complete sale transaction. Related communications with Windsor Airport and relative airlines (Jazz & Sunwing) to coordinate sale of assets and transition of baggage handling services. Coordinate Windsor Airport inventory count and supply Brendan with employee termination letter.
19-Jan-17	Nicole Sagolili	\$ 375.00	4.70	\$	1,762.50	Travel to/from St. Catharines Court House; attend Court hearing; various discussions with D. Jackson (Simpson Wagle Law LLP); D. Griffiths, T. VanKlink (Miller Thomson LLP), L. DiLisio, and J. Marandola.
19-Jan-17	Robyn Duwyn	\$ 350.00	0.30	\$	105.00	call with BMO Re: freezing account, resend notice by fax.
19-Jan-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
20-Jan-17	Brendan Hinton	\$ 250.00	2.50	\$	625.00	Travel to and from Windsor Airport to meet with YQG and terminate employees. Meet with employees and inspect assets. Draft update for Hamilton.
20-Jan-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for Jan 20/17
20-Jan-17	Robyn Duwyn	\$ 350.00	0.20	\$	70.00	call with BMO Re: account freeze
20-Jan-17	Susan Rickards	\$ 124.00	0.20	\$	24.80	Cheq to vendor
23-Jan-17	Brendan Hinton	\$ 250.00	0.80	\$	200.00	Call with several departments at Bell re: utilities. Communication with D. Griffiths.
24-Jan-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for January 24/17
24-Jan-17	Susan Rickards	\$ 124.00	0.10	\$	12.40	Cheq Req
24-Jan-17	Teresa Smith	\$ 142.00	0.30	\$	42.60	Do deposit and prepare cheque on acct
25-Jan-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for January 25/17
25-Jan-17	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Receipt of balance of Windsor sale proceeds and coordinate deposit. Call with World Fuels. Ongoing communications with Executive Aviation, Windsor Airport, and John Marandola regarding transfer of Bell/Telus phone numbers.
25-Jan-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
26-Jan-17	Darren Griffiths	\$ 375.00	1.20	\$	450.00	Further communications with John Marandola regarding transfer of Bell services to Executive Aviation. Address Mara Tech's request for 2016 loan balances with RBC. Receive update from Mara Tech's bookkeeper regarding payroll discrepancies.
27-Jan-17	Darren Griffiths	\$ 375.00	1.30	\$	487.50	Supply RBC statements to Mara Tech bookkeeper (Rita Fish). Communications with Executive Aviation regarding transfer of Bell services. Review Human Rights Tribunal correspondence.

30-Jan-17	Darren Griffiths	\$ 375.00	3.70	\$	1,387.50	Address employee payroll inquiry. Communications with Windsor airport regarding January invoicing. Call with Wells Fargo and review of telephone equipment lease supplied. Related communications with counsel (David Jackson) and call to discuss Human Rights Tribunal correspondence. Call with John Marandola to discuss final invoicing and transfer of Bell services. Related call with Executive Aviation (Nelson Bradshaw). Call with Mara Tech bookkeeper (Rita Fish) to discuss various payroll and accounting matters.
31-Jan-17	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Call with CRA to discuss scheduling of trust examinations. Further communications with Wells Fargo regarding phone system. Related communications with Mara Tech bookkeeper (Rita Fish). Coordinate review of mail received via redirect and updating of creditors listing.
31-Jan-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	review with Darren re Accounts payable; creditor listing and
31-Jan-17	Susan Rickards	\$ 124.00	0.30	\$	37.20	Cheq to vendors
1-Feb-17	Darren Griffiths	\$ 375.00	2.50	\$	937.50	Further communications with Wells Fargo regarding office equipment lease. Receipt and review of employee ROE's supplied by Mara Tech's former bookkeeper (Rita Fish). Communications with counsel (David Jackson) regarding employee human rights tribunal matter and review related correspondence. Receipt and review of final payroll calculations for Windsor and office staff employees (including baggage deliveries and office expenses).
2-Feb-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Communication with TD re: liquidation of account.
2-Feb-17	Darren Griffiths	\$ 375.00	4.20	\$	1,575.00	Review final payroll cheques, coordinate signatures, and courier arrangements. Review final ROE's supplied by Mara Tech's bookkeeper. Call with Mara Tech external accountant (Tony Dipola), John Marandola, and Rita Fish to discuss pending distribution motion and related matters. Subsequent call with counsel (David Jackson). Follow up with CRA regarding scheduling of final trust examinations, related call to discuss, and update Marandola, et al. Review correspondence pertaining to Human Rights Tribunal matter and priority status of GE/Wells Fargo lease. Request updated balance and coordinate liquidation of Mara Tech's TD bank account.
2-Feb-17	Nicole Ormond	\$ 212.00	1.00	\$	212.00	payroll
2-Feb-17	Nicole Sagolili	\$ 375.00	0.10	\$	37.50	Review and sign payroll cheques.
2-Feb-17	Susan Rickards	\$ 124.00	0.40	\$	49.60	Pay checks
2-Feb-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	print payroll cheques

3-Feb-17	Darren Griffiths	\$ 375.00	2.40	\$	900.00	Communications with counsel (David Jackson) regarding call with John Marandola and external accountant. Coordinate upload of Factum and Book of Authorities to BDO extranet website. Coordinate review of mail received via redirect and updated unsecured creditors listing. Address employee claims for clothing advance reimbursement. Address redemption of Investors Group funds with counsel. Receive update regarding liquidation of TD Bank account. Review updated R&D.
3-Feb-17	Nicole Ormond	\$ 212.00	0.20	\$	42.40	Address creditor inquiry.
3-Feb-17	Nicole Sagolili	\$ 375.00	0.10	\$	37.50	E-mail from and discussion with D. Griffiths; e-mail unsecured creditor list to K. Hickling.
6-Feb-17	Brendan Hinton	\$ 250.00	0.30	\$	75.00	F/u with TD Canada Trust (several emails).
6-Feb-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	review and familiarize with file; review and correlate correspondence received pertaining to unsecured creditors
7-Feb-17	Brendan Hinton	\$ 250.00	1.00	\$	250.00	Deal with TD. Draft communication and speak with branch manager. Call investors. Draft communication to liquidate account. F/u and address D. Griffith query.
7-Feb-17	Darren Griffiths	\$ 375.00	2.50	\$	937.50	Communications with counsel (David Jackson) regarding pending distribution motion and logistics of same. Related communications with RBC counsel (Clark Peddle) to determine quantum of RBC's secured claim including professional costs. Request and review current loan balances supplied by RBC. Communications with Brendan Hinton (BDO London) regarding redemption of Investors Group funds and liquidation of Mara Tech's account with TD Bank. Follow up regarding Delisio unpaid legal fees. Address creditor inquiry.
7-Feb-17	Janet Miceli	\$ 137.00	2.80	\$	383.60	Prepare 4 final invoices and 1 disbursement invoice for the Mara-Tech group.
7-Feb-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
8-Feb-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	F/u with TD and communication with Investors Group.
8-Feb-17	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Call with CRA to discuss scheduling of trust examinations and coordinate with John Marandola, Rita Fish, and external accountant. Communications with John Marandola regarding final invoicing, payment terms, and review invoices provided. Further communications with TD Bank regarding liquidation of Mara Tech's account and deposit only status. Receipt and review of Wells Fargo unsecured claim. Call with counsel (David Jackson) to discuss various receivership matters. Communications with RBC regarding quantum of secured claim and Flett Beccario professional costs.
8-Feb-17	Janet Miceli	\$ 137.00	0.30	\$	41.10	Generate invoice numbers, upload invoice to website, email invoice to RBC prepare cheque requests, Ascend data entry.

9-Feb-17	Darren Griffiths	\$ 375.00	3.30	\$	1,237.50	Communications with Executive Aviation regarding cancellation of Bell services and calculation of post closing obligations. Further communications with John Marandola and former bookkeeper (Rita Fish) regarding scheduling of CRA trust examinations. Receipt and review of external accountant proposed engagement letter for accounting services. Coordinate review of mail received via redirect and address EHT account credit balance. Reconcile professional costs (BDO, independent counsel, and RBC counsel) and update R&D. Communications with RBC regarding quantum of secured claim, professional costs, and supply prior estimated realization schedule.
9-Feb-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	Call with Darren regarding AR, AP, Unsecured Creditors and EHT accounts
10-Feb-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for Feb 10/17
10-Feb-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Forward mail received via redirect to John Marandola. Receipt of Marandola counsel legal invoice and address with independent counsel (David Jackson). Communications with Executive Aviation regarding transfer of Bell services and alternate arrangements.
10-Feb-17	Kim Hickling	\$ 142.00	1.00	\$	142.00	review and correlate mailings, reconcile unsecured creditors; scan and diarize same; email to Darren re same; call to Nicole S re chart for court report; call with EHT Ministry
10-Feb-17	Nicole Sagolili	\$ 375.00	0.10	\$	37.50	Discussion with K. Hickling re: accounts payables.
10-Feb-17	Susan Rickards	\$ 124.00	0.40	\$	49.60	Review docs for web
13-Feb-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Call with counsel to discuss external accountant proposed engagement letter. Coordinate BDO interim billing. Receive updates regarding liquidation of TD and Investors Group accounts.
14-Feb-17	Brendan Hinton	\$ 250.00	0.30	\$	75.00	Communication and discussion with TD Bank.
14-Feb-17	Darren Griffiths	\$ 375.00	2.80	\$	1,050.00	Review updated creditors listing supplied by Kim Hickling. Coordinate post-appointment HST account set up and filings. Follow up on status of BMO bank account. Communications with John Marandola regarding final invoicing and Investors Group account. Review historical financial statements to investigate potential corporate tax recoveries. Related call to CRA. Communications with Mara Tech external accountant regarding proposed form of Engagement Letter and potential corporate tax recoveries.
14-Feb-17	Robyn Duwyn	\$ 350.00	0.30	\$	105.00	calls with BMO Re: freezing accounts.
15-Feb-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Call with former bookkeeper (Rita Fish) to discuss status of various receivership matters and future accounting services. Review details of unprocessed credit card transactions provided. Further communications with John Marandola regarding balance of Windsor invoicing and Investors Group funds. Coordinate payment of fixed fee to John Marandola for preparation of final invoicing. Ongoing communications with Executive Aviation regarding cancellation of Bell services and calculation of post-closing obligations.
15-Feb-17	Janet Miceli	\$ 137.00	0.50	\$	68.50	Legal Invoice

15-Feb-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	attend to call re accounts
16-Feb-17	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Call with CRA to discuss scheduling of final trust examinations and prior corporate tax filings. Related communications with Mara Tech external accountant and receive details of loss carry back amounts. Address payment of Flett Beccario legal invoice with RBC. Further communications with John Marandola regarding final invoicing and coordinate courier of fixed fee cheque. Communications with Kim Hickling (BDO Oshawa) regarding post-appointment GST/HST filings, review CRA account forms, and coordinate execution and issue of same. Address creditor inquiry (FedEx). Follow up on status of TD bank draft.
16-Feb-17	Janet Miceli	\$ 137.00	0.40	\$	54.80	Amend invoice, generate invoice numbers, upload invoice to website, email invoice to D. Griffiths to forward to RBC prepare, cheque requests, Ascend data entry.
16-Feb-17	Kim Hickling	\$ 142.00	0.50	\$	71.00	draft letter to CRA re RT0002 account; draft GST10 form for review and signature; call with CRA re same; Fax to CRA
16-Feb-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account
17-Feb-17	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Communications with Mara Tech external accountant regarding proposed engagement letter and assistance required. Respond to creditor inquiries. Receipt and overview of employee T4's prepared by Mara Tech's former bookkeeper. Communications with Executive Aviation regarding unprocessed credit card transactions alleged by Mara Tech, review documentation provided, and address with Rita Fish and John Marandola. Compile invoices received via mail redirect and supply to Rita Fish and John Marandola.
17-Feb-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	attend to mail for week ending February 17, diarize and scan same; attend to unsecured creditor listing, call with account
17-Feb-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account
21-Feb-17	Darren Griffiths	\$ 375.00	0.80	\$	300.00	Follow up on status of TD funds. Further communications with external accountant regarding work limitations. Further communications with John Marandola regarding unprocessed retail sales and coordinate invoicing of same. Related communications with Executive Aviation. Communications with Kim Hickling (BDO Oshawa) regarding post-appointment GST/HST filings.
21-Feb-17	Robyn Duwyn	\$ 350.00	0.30	\$	105.00	follow up with BMO accounts.
24-Feb-17	Susan Rickards	\$ 124.00	0.20	\$	24.80	Cheques to vendors

27-Feb-17	Darren Griffiths	\$ 375.00	2.50	\$	937.50	Follow up on status of TD bank draft. Address inquiry received from Imperial Oil. Communications with Kubota Leasing regarding pending distribution. Address creditor inquiries. Coordinate review of mail received via redirect and updating of creditor log. Address Windsor airport A/R confirmation request. Receive update regarding Human Rights Tribunal. Call with counsel (David Jackson) to discuss file status and pending distribution motion. Communications with Executive Aviation and John Marandola regarding unprocessed credit card charges and invoicing.
28-Feb-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Further communications with John Marandola regarding unprocessed retail sales. Communications with counsel (David Jackson) regarding Human Rights Tribunal matter.
28-Feb-17	Jodi Pronk	\$ 110.00	0.80	\$	88.00	RBC deposit, update R&D info on RBC website
1-Mar-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	f/u WSI, transactions and GST
2-Mar-17	Darren Griffiths	\$ 375.00	1.40	\$	525.00	Coordinate review of mail received via redirect. Call with John Marandola to discuss status of CRA trust examinations and collection of accounts receivable. Review A/R reconciliation provided. Call with Imperial Oil to discuss alleged duplicate customer payment. Follow up on status of TD bank account funds.
3-Mar-17	Brendan Hinton	\$ 250.00	0.60	\$	150.00	Deal with TD. Call and draft communication to Investors Group.
3-Mar-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt of funds from TD Bank and coordinate deposit. Review of CRA Statements received via mail redirect. Communications with Kim Hickling regarding mail review and creditor notifications. Receive update regarding Investor Group funds.
3-Mar-17	Kim Hickling	\$ 142.00	0.50	\$	71.00	follow-up call with CRA re GST account and Erin 623254NT advised received fax on Feb 16th however it has not been assigned - it will take 2-4 weeks and given it is tax season go with the later. Requested can she provide me confirmation of monthly returns required - she stated that as we are not listed on file yet unable to confirm. Attend to GST returns for February and prep chart for easier transition should it be quarterly. Printed GL for Feb return
3-Mar-17	Susan Rickards	\$ 124.00	0.20	\$	24.80	Cheq to lawyer
6-Mar-17	Brendan Hinton	\$ 250.00	0.30	\$	75.00	F/u with Investor's Group.
6-Mar-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Photocopy cheque & prepared deposit slip for March 6/17
6-Mar-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt and coordinate deposit of accounts receivable cheques received. Compile cheques received and supply to John Marandola. Call to CRA to follow up on status of final trust examinations.
6-Mar-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
7-Mar-17	Brendan Hinton	\$ 250.00	0.20	\$	50.00	F/u with Investors Group. Email with D. Griffiths.
7-Mar-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Photocopy cheque & prepared deposit slip for March 7/17
7-Mar-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Review status of accounts receivable collections. Receive update regarding Investors Group funds.
7-Mar-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate

8-Mar-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Follow up with CRA on status of final trust examinations. Coordinate review of mail received via redirect.
8-Mar-17	Jodi Pronk	\$ 110.00	0.10	\$	11.00	rbc cheq
9-Mar-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Communications with Kim Hickling (BDO Oshawa) regarding updated creditors listing, calculation of post-closing Bell invoices, and call to discuss. Related communications with Executive Aviation. Receipt of MNR invoicing from John Marandola. Supply John Marandola with copies of mail received via redirect and address new creditor identified. Call with John Marandola to discuss status of various matters.
9-Mar-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	Attend to accounts for Hamilton; Amend Unsecured Creditor listing
13-Mar-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Discussion with Investors Group and communication with TD.
13-Mar-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Call with CRA to discuss status of final trust examinations. Communications with Kim Hickling regarding calculation of post-sale Bell services. Receive update regarding TD bank account activity.
13-Mar-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	call from D Griffiths, follow-up re accounts
15-Mar-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Communications with Executive Aviation and John Marandola regarding transfer of vehicle ownership.
15-Mar-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	Follow-up with Accounts LMTC inquiry re status, numbers, addresses usage etc.
16-Mar-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Receipt and review of CRA Statements of Account. Coordinate deposit of HST refund cheques. Coordinate courier of mail received via redirect for review. Receive update from counsel (David Jackson) regarding Human Rights Tribunal employee claim. Communications with John Marandola and Executive Aviation regarding vehicle ownership.
16-Mar-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	attend to f/u with WSIB
17-Mar-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with Kim Hickling regarding mail review and WSIB accounts. Address inquiry received from John Marandola regarding status of CRA trust examinations.
17-Mar-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	review and follow-up ministry, CRA and Bell
20-Mar-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Address inquiry received from Mara Tech external accountant and address with counsel (David Jackson).
21-Mar-17	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Call with World Fuels to discuss pending distribution. Update RBC regarding pending distribution motion.
22-Mar-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for March 22/17
22-Mar-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Address creditor inquiry. Further communications with RBC regarding pending distribution.
22-Mar-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
23-Mar-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Communications with Brendan Hinton regarding Investors Group funds.
24-Mar-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt and coordinate deposit of Investors Group cheques x 2. Follow up with CRA regarding status of final trust examinations. Forward mail received via redirect for review.

27-Mar-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Call with John Marandola to discuss status of CRA trust examinations and collection of accounts receivable. Obtain updated bank account balance from TD. Communications with Kim Hickling (BDO Oshawa) regarding mail review, WSIB accounts, and reconciliation of post closing Bell invoices. Related call to discuss. Further communications with Kim Hickling regarding post-appointment HST filings.
27-Mar-17	Kim Hickling	\$ 142.00	0.60	\$	85.20	update creditor listing review mail from courier, call with CRA re update on Receivers HST - waiting on package to online registration and filing, re-fax RC-59 ; f/u call re phone line
28-Mar-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for March 28/17
28-Mar-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Respond to creditor inquiry. Receive update from counsel (David Jackson) regarding Human Rights Tribunal matter and remaining contingent claim.
28-Mar-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
29-Mar-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt of trust examination letter pertaining to GST/HST and address with CRA. Follow up with CRA on status of final trust examinations. Supply John Marandola with copies of mail received via redirect and address payment of 2017 legal invoice.
30-Mar-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Communications with John Marandola regarding remaining accounts receivable and review schedule provided. Call with former employee Ben Schram and supply copy of requested T4. Communications with counsel (David Jackson) regarding Lakes Leasing.
31-Mar-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Receive call from CRA regarding GST/HST examination letter. Related update to legal counsel (David Jackson).
3-Apr-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Call with former employee and supply copy of requested T4. Address CRA GST/HST examination and corporate tax assessment letters with John Marandola et al. Related call with former bookkeeper (Rita Fish) to discuss compilation of materials requested by CRA. Further communications with Rita Fish regarding billing support.
3-Apr-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	Communications with CRA re online code for efilings and confirmation; request status remain quarterly reporting if possible
5-Apr-17	Darren Griffiths	\$ 375.00	2.30	\$	862.50	Address former employee request for T4. Call with creditor (World Fuels). Follow up with Mara Tech former bookkeeper (Rita Fish) regarding cost estimate to respond to CRA trust examination inquiries, supply copies of CRA letters received, and address responding deadlines. Coordinate review of mail received via redirect. Review and coordinate payment of DiPaola accounting services invoices. Address CRA issue with counsel (David Jackson) and potential bankruptcy petition.
6-Apr-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	Escalate request through Insolvency Unit as per customer service rep for breakdown of fees and confirmation accounts handled correctly; communication re same; follow-up on Ministry matters

7-Apr-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with former Mara Tech bookkeeper (Rita Fish) regarding CRA trust examination inquiries and cost estimate to address same.
7-Apr-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account
10-Apr-17	Darren Griffiths	\$ 375.00	2.50	\$	937.50	Call with former employee and address missing T4 slip with Mara Tech's former bookkeeper (Rita Fish). Review CRA examination letter. Call with Rita Fish to discuss CRA examination inquiries and cost estimate to compile responses. Related e-mail confirmation of approved accounting services and coordinate payment of DiPaola invoice. Receipt and coordinate deposit of MNR cheque. Communications with John Marandola regarding remaining accounts receivable and review updated listing provided. Address deciding records with Executive Aviation in connection with Morningstar (FedEx) receivable. Coordinate review of mail received via redirect and address status of WSIB accounts with Kim Hickling.
10-Apr-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	Email with John W of WSIB re whom has carriage over all accounts for Maratech at this point or are they still separate. Need forms for
13-Apr-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for April 13/17
18-Apr-17	Darren Griffiths	\$ 375.00	1.20	\$	450.00	Receipt of deice logs from Executive Aviation and supply to John Marandola in connection with Morningstar (FedEx) receivable. Address missing S.C.C.C cheque with Executive Aviation. Respond to creditor inquiries x 2. Receive updated TD Bank account balance. Further communications with John Marandola regarding Investors Group funds and remaining accounts receivable. Contact Jazz Aviation regarding outstanding invoices.
19-Apr-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Further communications with Jazz Aviation regarding outstanding invoices. Call with John Marandola to discuss remaining accounts receivable, unpaid legal invoice, vehicle ownership, and CRA information request. Follow up with former bookkeeper (Rita Fish) regarding status of CRA responses. Communications with Executive Aviation regarding missing vehicle ownership. Call with WSIB and supply requested information. Receipt of post-appointment GST/HST account information and coordinate filings with Kim Hickling.
20-Apr-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Further communications with Kim Hickling regarding post appointment HST filings and reconciliation of post-closing Bell invoices. Address creditor inquiry (Kubota). Call with creditor (John Corbelli of North Bay airport).
20-Apr-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	receive and review correspondence from CRA - confirm status of RT0003

24-Apr-17	Kim Hickling	\$ 142.00	0.50	\$	71.00	Call with CRA re RT001 filings questions on account and issues re CRA allocation of RC59 to RT002/RT003 accounts. appears there is an RT 0002 account should be marked pending closure. CRA to confirm status and advise. RT0001 were not filed by our office however appears to have transactions from receivership. TO Be escalated and CRA rep to call this afternoon to discuss further.
25-Apr-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Address inquiry received from Kubota Leasing. Receive call from CRA and address with Kim Hickling (BDO Oshawa) and former Mara Tech bookkeeper (Rita Fish). Review collection status of remaining accounts receivable.
25-Apr-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	Call with CRA, receive and review correspondence from Darren Griffiths re ; email re same
26-Apr-17	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Further communications with Jazz Aviation regarding outstanding accounts receivable and compile/supply copies of invoices. Call with CRA to discuss status of trust examinations. Communications with Kim Hickling regarding post-appointment HST filings and coordinate preparation of interim R&D. Address CRA request for HST election and duplicate ITC's. Communications with former Mara Tech bookkeeper (Rita Fish) regarding CRA inquiries, responding materials, final GST/HST filings, and 2017 employee T4's. Follow up on missing vehicle ownership and address with Executive Aviation. Follow up on S.C.C.C. receivable cheque. Call with John Marandola to discuss various receivership matters including status of CRA trust examinations.
26-Apr-17	Kim Hickling	\$ 142.00	0.50	\$	71.00	Communications with CRA, review correspondence from Darren Griffiths and Rita Fish
27-Apr-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Coordinate review of mail received via redirect. Deposit Morningstar A/R cheque and update John Marandola. Call with creditor (Weaver Simmons). Update estimated realization.
28-Apr-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Photocopy & prepared deposit for April 28/17 payment.
28-Apr-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Report to RBC on status of CRA trust examinations and distribution next steps. Communications with Kim Hickling regarding interim R&D and CRA next steps.
28-Apr-17	Kim Hickling	\$ 142.00	0.60	\$	85.20	prepare draft RD as per CRA; submit to Darren Griffiths for review and discussion on assumptions; review records
28-Apr-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
1-May-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Review draft R&D. Call with John Marandola to discuss status of CRA trust examinations and collection of remaining accounts receivable. Receipt and coordinate deposit of S.C.C.C. cheque. Follow up with former Mara Tech bookkeeper requesting copies of CRA examination submissions and 2017 employee T4's. Overview of materials provided.
2-May-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for May 2/17
2-May-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Address inquiry received from Jazz Aviation. Call with creditor (Amex).

2-May-17	Kim Hickling	\$ 142.00	1.50	\$	213.00	communications with Jazz Aviation LP re FedEx and outstanding invoices, create PDF re: same and forward; address creditor inquiry and review redirected mail. Follow-up re draft SRD and HST review by D Griffiths for changes etc.
2-May-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Prepare discharge cheque for Amanda/Janet
3-May-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Respond to creditor inquiry (Champion). Communications with Kim Hickling regarding unsecured creditors listing. Further communications with Jazz Aviation regarding payment of outstanding invoices. Follow up with former Mara Tech bookkeeper (Rita Fish) regarding corporate tax post assessment.
3-May-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	update creditor listing and file re Incentrix and
4-May-17	Kim Hickling	\$ 142.00	0.60	\$	85.20	Communicate with Darren on review of SRD to send to CRA and re National Leasing, attend to additional mail via courier; Escalate with Bell re status of summaries and closure of accounts From: Hickling, Kim Sent: Friday, May 05, 2017 12:07 PM To: 'onebill.agences@bell.ca' <onebill.agences@bell.ca>; 'bellmobilityinsolvencyteam@bell.ca' <bellmobilityinsolvencyteam@bell.ca>; 'insolv@bell.ca' <insolv@bell.ca> Subject: FW: Receivership of MARA TECH AVIATION Importance: High  Re: Receivership of MARA-TECH AVIATION SERVICES LTD Court No. 31-458184 Receivership of MARA TECH AVIATION FUELS LTD Court No. 31-458186 Receivership of MARA TECH AVIATION FUELS (THOMPSON) LTD Court No. 21-081488 Receivership of MARA TECH AVIATION FUELS (SUDBURY) LTD Court No. 31-458185 (Collectively hereafter referred to as the "Companies")
5-May-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Address creditor inquiry (National Leasing). Related communications with John Marandola to coordinate release of photocopier to National Leasing. Communications with John Marandola regarding Jazz Aviation accounts receivable and expiry of mail redirect. Receipt of 2017 employee T4's. Receipt and coordinate deposit of Skylink A/R cheque.

5-May-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	<p>follow-up with creditors; Bell accounts emailed From: Hickling, Kim Sent: Friday, May 05, 2017 12:07 PM To: 'onebill.agences@bell.ca' &lt;onebill.agences@bell.ca&gt;; 'bellmobilityinsolvencyteam@bell.ca' &lt;bellmobilityinsolvencyteam@bell.ca&gt;; 'insolv@bell.ca' &lt;insolv@bell.ca&gt; Subject: FW: Receivership of MARA TECH AVIATION Importance: High</p> <p>Re: Receivership of MARA-TECH AVIATION SERVICES LTD Court No. 31-458184 Receivership of MARA TECH AVIATION FUELS LTD Court No. 31-458186 Receivership of MARA TECH AVIATION FUELS (THOMPSON) LTD Court No. 21-081488 Receivership of MARA TECH AVIATION FUELS (SUDBURY) LTD Court No. 31-458185 (Collectively hereafter referred to as the "Companies")</p>
8-May-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	DTB pulled May 5th, update GST reports summary. F/u with D Griffiths re SRD; GST to file once confirmation of SRD; Access and Indemnity/Exemption clarified
8-May-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
12-May-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Corrections to pap for May 15/17
15-May-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Follow up with Jazz Aviation regarding payment of outstanding invoices.
16-May-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt and review of mail scan provided by John Marandola. Related communications with Kim Hickling (BDO Oshawa) relative to updated creditors listing. Receive update from Jazz Aviation regarding payment of outstanding invoices and update John Marandola.
19-May-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with former Mara Tech bookkeeper (Rita Fish) regarding corporate tax desk audit and review materials provided. Address status of CRA communications and accounting services.
23-May-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt and review of external accountant invoice. Communications with Kim Hickling (BDO Oshawa) regarding updated creditors listing and review of mail received via redirect.

23-May-17	Kim Hickling	\$ 142.00	1.00	\$	142.00	lengthy call with Bell re 17 accounts under the mara-Tech, Mara Tech, John Maradola and Executive Aviation umbrella- correlation of same and confirm dates of cancellation and status - follow-up with Michael Business Credit Services Bell Business Markets T : 1 855 673 2207 re status of summary; Attend to Mail for May pdf and forward same to D Griffiths; follow-up email with D Griffiths re CRA and draft SRD;
24-May-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with RBC counsel (Clark Peddle) regarding Marandola pending sale of personal real estate and address with counsel (David Jackson). Schedule related conference call.
24-May-17	Kim Hickling	\$ 142.00	0.50	\$	71.00	Lengthy Call with Bell re 11+ accounts verification/executive aviation vs personal vs company and issues re same - email
25-May-17	Darren Griffiths	\$ 375.00	3.30	\$	1,237.50	Communications with RBC regarding Marandola pending property sales vis a vis receivership recoveries. Call with counsel (David Jackson) to discuss and subsequent conference call with RBC counsel (Clark Peddle). Follow up with CRA regarding status of trust examination results. Communications with Windsor airport regarding outstanding invoices. Review updated claims register supplied by Kim Hickling. Request updated loan balances from RBC. Review collection status of remaining accounts receivable. Review receivership banking and update estimated realization schedule.
26-May-17	Susan Rickards	\$ 124.00	1.00	\$	124.00	Employee T4's
29-May-17	Darren Griffiths	\$ 375.00	1.20	\$	450.00	Receipt and review of current loan balances supplied by RBC. Receive update from RBC counsel (Clark Peddle) regarding Marandola sale of properties and RBC position relative to lifting of writs. Call with John Marandola to discuss CRA issues, collection of remaining accounts receivable, and potential bankruptcy assignment. Call with Penny Davey (CRA) to discuss status of trust examinations. Address inquiry received from Imperial Oil. Communications with Mara Tech bookkeeper (Rita Fish) regarding final GST/HST filings and inquiries received from CRA.
30-May-17	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Receipt of BMO funds and coordinate deposit. Call to Brady of CRA to address GST/HST reconciliation issue. Communications with Kubota and Lakes Leasing to obtain updated lease payouts. Call with World Fuels regarding pending distribution. Call with counsel (David Jackson) to discuss CRA issues, pending distribution, and related matters.
31-May-17	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Update estimated realization schedule utilizing updated RBC loan balances and lease figures supplied by Kubota and Lakes Leasing. Supply CRA with interim statement of receipts and disbursements and HST Indemnity relative to sale of assets to Executive Aviation. Address post-sale HST filings. Respond to inquiry received from Imperial Oil.

31-May-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	review correspondence from D Griffiths; attempt to efile GST for periods to date on 0003 account (system issues) fax same to CRA. Follow-up set for my return week of June 12th. set follow-up for any additional requests regarding the SRD sent May 31 and the GST submitted May 31, set date for next period due August 2017
31-May-17	Susan Rickards	\$ 124.00	1.00	\$	124.00	Update website - receipts and disbursements
1-Jun-17	Darren Griffiths	\$ 375.00	3.00	\$	1,125.00	Call with former Mara Tech bookkeeper (Rita Fish) to discuss CRA issues. Related call to Wanda of CRA. Receipt of final Tony DiPaola accounting services invoice along with interim account from Simpson Wagle and coordinate payment of same. Related update to R&D and estimated realization schedule. Follow up with Jazz Aviation regarding outstanding accounts receivable. Communications with John Marandola regarding Air Canada and Sunwing receivables and coordinate related follow up. Address recovery allocations with counsel (David Jackson) along with CRA issues. Related call with RBC counsel (Clark Peddle) relative to Thompson, MB allocation and funds held by Flett Beccario in trust pursuant to writs.
1-Jun-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
1-Jun-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account
2-Jun-17	Chris Mazur	\$ 450.00	0.10	\$	45.00	Review -sign payables
2-Jun-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Further communications with Jazz Aviation regarding payment of outstanding invoices. Coordinate follow up regarding Horizon receivable. Consider and discuss merits of bankruptcy given CRA trust examination delays. Respond to inquiries received from John Marandola relative to accounts receivable and CRA.
6-Jun-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Deal with AR collections.
7-Jun-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Deal with HR and communication with Air Canada.
8-Jun-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Questions re: WBEN-E form and AR collections.
8-Jun-17	Darren Griffiths	\$ 375.00	2.30	\$	862.50	Receipt of e-mail from Marandola regarding CRA issues and address with counsel (David Jackson). Calls x 2 with Wendy Rueger of CRA to discuss status of trust examinations and corresponding claims for GST/HST and employee source deductions. Review CRA trust examination letters received and discuss ITC denial and appeal process internally. Related calls to Wanda Young and Brady Hildebrandt of CRA. Communications with RBC counsel (Clark Peddle) regarding RBC cross guarantees. Communications with Brendan Hinton (BDO London) regarding Air Canada and Air Alaska accounts receivable follow up and address requirement for IRS form.
12-Jun-17	Brendan Hinton	\$ 250.00	0.60	\$	150.00	F/u on AR and communication with customers. Review WBEN and planning with D. Griffiths.
12-Jun-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	attend re: HST issues and finalization.
12-Jun-17	Darren Griffiths	\$ 375.00	0.60	\$	225.00	Address continued Marandola communications with counsel (David Jackson). Address Alaska Air withholding tax issue. Compile materials in support of GST/HST Notice of Objection. Call with RBC to discuss file status. Related update to Chris Mazur.

14-Jun-17	Brendan Hinton	\$ 250.00	0.40	\$	100.00	F/u on AR.
14-Jun-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	attend re HST and Marandola issues
15-Jun-17	Brendan Hinton	\$ 250.00	1.50	\$	375.00	Draft communication and RC59's for three related companies. Discussions with CRA to expedite authorization request. Fax and mail requests. F/u with Air Canada on AR. Communication with Alaska.
19-Jun-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	Efile GST (previously faxed); communication with GST department CRA regarding the Indemnity exemption faxed by D Griffiths on May 31, 2017 to Brady at CRA (agent assigned to file) appears not uploaded in CRA system yet (could take 4 weeks) - attempt to refax as required in their office to review GST filings; diarized efilng for next GST.
20-Jun-17	Brendan Hinton	\$ 250.00	0.40	\$	100.00	F/u on Air Canada AR and Alaska Air.
22-Jun-17	Chris Mazur	\$ 450.00	0.30	\$	135.00	HST Issue, tdw HST specialist.
22-Jun-17	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Call with Wanda Young of CRA to discuss GST/HST examination inquiries relative to Sudbury. Related call to Wanda's supervisor Caesar. Coordinate with Rino Bellavia (BDO excise tax expert) to assist with CRA examination inquiries. Supply relevant file materials, review of same, and call to discuss. Related communications with counsel (David Jackson) and supply details of known source deduction and GST/HST liabilities by respective entity addressing deemed trust portion.
23-Jun-17	Darren Griffiths	\$ 375.00	7.00	\$	2,625.00	Ongoing communications with Rino Bellavia (BDO excise tax expert) regarding CRA examination inquiries. Related conference call with Wanda Young of CRA. Review Mara Tech GST/HST reporting materials to address CRA inquiries and work with Rino to develop list of information required by CRA. Related reconciliation of World Fuels invoices. Draft reporting e-mail to John Marandola et al addressing recent CRA developments and assistance required. Related communications with counsel (David Jackson). Follow up with Jazz Aviation regarding payment of outstanding invoices. Call with RBC to discuss recent CRA developments and next steps.
23-Jun-17	Rino Bidenti	\$ 450.00	3.00	\$	1,350.00	review info; call CRA auditor; email to Darren to summarize issues
23-Jun-17	Susan Rickards	\$ 124.00	0.50	\$	62.00	Update website
26-Jun-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	E-mails Review HST issue
26-Jun-17	Kim Hickling	\$ 142.00	0.10	\$	14.20	follow-up accounts; invoices and clarity on which fi the 4 companies for invoice correlation
27-Jun-17	Kim Hickling	\$ 142.00	2.00	\$	284.00	As per CRA request prepare unsecured creditor listing segregated for each company; review mailings from August to date (key January to date) review for particular invoices of interest as per CRA etc.; review company records, call to creditor for clarity when possible
28-Jun-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	review additional documentation from CRA; call re same

29-Jun-17	Darren Griffiths	\$ 375.00	1.30	\$	487.50	Further communications with Brady Hildebrandt (CRA) regarding requested extension and related fax. Related call with Mara Tech external bookkeeper (Rita Fish) and confirm scheduling of attendance at external accountants office. Communications with Nelson Bradshaw (Executive Aviation) regarding GST/HST election on sale of assets. Related communications with Rino Bellavia (BDO) and confirm meeting at external accountants office. Review updated unsecured creditors listing supplied by Kim Hickling (BDO).
29-Jun-17	Rino Bidenti	\$ 450.00	0.50	\$	225.00	review emails; discussions with Graham; address GST issues
30-Jun-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with Mara Tech bookkeeper (Rita Fish) regarding CRA extension and scheduling of attendance at external accountant's office. Communications with Nelson Bradshaw (Executive Aviation) and Rino Bellavia (BDO) regarding GST/HST election on sale of assets.
30-Jun-17	Rino Bidenti	\$ 450.00	0.50	\$	225.00	review documents and document file
3-Jul-17	Jiyoung Lee	\$ 135.00	1.00	\$	135.00	GST 44 for MaraTech Services, MaraTech Services Sudbury and MaraTech Fuels sale of assets to Executive Aviation Fuel
4-Jul-17	Darren Griffiths	\$ 375.00	4.30	\$	1,612.50	Communications with RBC counsel (Clark Peddle) regarding professional costs. Supply external accountant with updated secured creditor loan balances. Communications with counsel (David Jackson) regarding pending distribution motion and coordinate updated PPSA searches. Receipt and coordinate deposit of Jazz Aviation cheque representing balance of accounts receivable. Call with Rino Bellavia (BDO) to discuss GST/HST issues and attendance at external accountants office. Further communications with BDO excise tax group regarding GST/HST election on sale of assets and supply requested information. Compile materials and preparations for attendance at external accountants office.
4-Jul-17	Jiyoung Lee	\$ 135.00	1.00	\$	135.00	GST 44
4-Jul-17	Rino Bidenti	\$ 450.00	1.00	\$	450.00	GST 44 issues; discuss with Darren; prep for meeting
5-Jul-17	Darren Griffiths	\$ 375.00	3.50	\$	1,312.50	Attend Mara Tech's external accountants office in St. Catharines along with BDO excise tax expert (Rino Bellavia) to review CRA examination inquiries and identify required documentation in order to respond. Receive and approve further cost estimate supplied by Mara Tech's external accountant relative to additional work required in order to respond to CRA. Address breakdown of unsecured creditors by respective entity. Contact World Fuels to request Statement of Account. Further internal communications relative to GST 44 election.
5-Jul-17	Jiyoung Lee	\$ 135.00	1.00	\$	135.00	Changes to GST/44 after review and searching for BDO Hamilton's RT/ confirming GST /HST registry

5-Jul-17	Rino Bidenti	\$ 450.00	2.00	\$	900.00	meeting at Tony DiPaola's office with John Marandola and Rita Fish and Darren to discuss the GST response to CRA letters to reconcile the sales and support ITC's claimed
6-Jul-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with RBC counsel (Clark Peddle) requesting reconciliation of billings. Address creditor inquiry.
7-Jul-17	Darren Griffiths	\$ 375.00	2.70	\$	1,012.50	Communications with BDO excise tax group regarding HST election and supply requested information. Related communications with Executive Aviation. Receipt of corporate tax travel expense support (supplied by former bookkeeper Rita Fish) and supply to CRA. Related cover letter and fax arrangements. Further communications with former bookkeeper regarding GST/HST ITC support, reconciling items, and review materials provided. Communications with RBC counsel (Flett Beccario) regarding professional costs and review supplied reconciliation. Update independent counsel (David Jackson) regarding CRA developments.
7-Jul-17	Perihan Torunlar	\$ 270.00	1.50	\$	405.00	GST44 Elections
7-Jul-17	Susan Rickards	\$ 124.00	0.20	\$	24.80	Fax and forward docs to lawyer
10-Jul-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Receive additional materials from former Mara Tech bookkeeper (Rita Fish) in connection with CRA GST/HST examinations. Related communications with Rino Bellavia (BDO excise tax) regarding compilation of CRA responding materials. Further communications with World Fuels regarding reconciliation of sales invoices and fuel purchases.
10-Jul-17	Kim Hickling	\$ 142.00	1.00	\$	142.00	review mailed correspondence history of payments; review re dispute re creditor; follow-up Ministry of Labour and EHT
11-Jul-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Receipt of invoice history supplied by World Fuels. Communications with Executive Aviation regarding GST 44 election and required information.
12-Jul-17	Darren Griffiths	\$ 375.00	2.00	\$	750.00	Supply GST election forms to Executive Aviation for execution. Communications with BDO excise tax expert (Rino Bellavia) to discuss responses to CRA examination inquiries and supply details of Mara Tech fuel purchases by respective entity. Review draft responding materials and receive comments from former Mara Tech bookkeeper (Rita Fish) and John Marandola. Receipt of fax from OSB requesting interim receiver reports and coordinate preparation of same. Address Flett Beccario invoicing with RBC.
12-Jul-17	Rino Bidenti	\$ 450.00	4.00	\$	1,800.00	prepare submission to CRA for Sudbury and for Services; review information provided by Rita; discuss with Darren and Rita; submit drafts for review.
13-Jul-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Further communications with Executive Aviation regarding GST election forms and receipt of executed forms. Review and execute GST election forms x 3 on behalf of BDO and address with BDO excise tax group (Rino Bellavia). Further communications with Rino Bellavia regarding finalization of CRA examination submissions and review of same.

13-Jul-17	Kim Hickling	\$ 142.00	1.00	\$	142.00	review CRA Correspondence; commence interim Receivers report for all 4 related estates.
13-Jul-17	Rino Bidenti	\$ 450.00	1.00	\$	450.00	make changes to submissions to CRA and send to CRA/client
14-Jul-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Communications with former Mara Tech bookkeeper Rita Fish regarding CRA examination inquiries and review final invoicing provided.
19-Jul-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Call with Wanda Young of CRA to discuss status of GST/HST examination relative to Sudbury. Call with Daria from Lakes Leasing. Follow up with counsel (David Jackson) on status of RBC priority opinion.
21-Jul-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receive call from Wanda Young (CRA) regarding finalization of GST/HST examination relative to Sudbury. Related communications with Rino Bellavia.
24-Jul-17	Chris Mazur	\$ 450.00	0.10	\$	45.00	attend re: finalization of legal opinion
24-Jul-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Call with creditor (Champion). Call with Wendy Rueger (CRA) to discuss status of GST/HST examination results relative to Services and Sudbury. Communications with counsel (David Jackson) regarding updated PPSA searches and pending distribution. Review related reporting letter.
25-Jul-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for July 25/17
25-Jul-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Communications with Rino Bellavia regarding position of CRA relative to Services GST/HST examination inquiries.
25-Jul-17	Rino Bidenti	\$ 450.00	2.00	\$	900.00	follow up with CRA re: GST audits in progress and finalize Sudbury audit
26-Jul-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with World Fuels regarding alleged duplicate invoicing and effect of receivership. Coordinate follow up on balance of outstanding accounts receivable.
26-Jul-17	Kim Hickling	\$ 142.00	0.40	\$	56.80	discussion with Darren, review correspondence from World Fuels call re same
28-Jul-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Communications with Angella White and Jason Zomok (RBC) regarding Marandola request for release of funds from sale of personal properties. Related calls x 2 to discuss. Provide update relative to CRA issues and anticipated timing of distribution. Related update to RBC website. Address creditor inquiry (Kubota).
31-Jul-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	Report to RBC - HST issue
31-Jul-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Review status of post-appointment GST/HST filings and anticipated refund.
2-Aug-17	Brendan Hinton	\$ 250.00	0.30	\$	75.00	Communication with Air Canada and Alaska Air.
2-Aug-17	Susan Rickards	\$ 124.00	0.20	\$	24.80	Cheq to lawyer
3-Aug-17	Brendan Hinton	\$ 250.00	0.60	\$	150.00	Communication with Air Canada and D. Griffiths. Communication with Alaska Air. Communication with TD Bank.
3-Aug-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Address inquiry received from John Marandola relative to status of CRA GST/HST examinations. Coordinate payment of accounting services invoice. Further communications with John Marandola regarding Air Canada accounts receivable and call with Brendan Hinton (BDO London) to discuss. Address uncashed employee cheques with Executive Aviation.
3-Aug-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account

4-Aug-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Address creditor inquiry (Greater Sudbury Airport).
9-Aug-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt and review of CRA notice of assessment and statement of audit adjustments relative to Sudbury and address with Rino Bellavia.
10-Aug-17	Chris Mazur	\$ 450.00	1.20	\$	540.00	Conference call with company
11-Aug-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Call with creditor (North Bay airport). Receipt and review of CRA GST/HST audit adjustments relative to Services and address with Rino Bellavia. Contact Wendy Rueger of CRA to request amended GST/HST claims based on audit adjustments.
14-Aug-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Receipt and review of CRA Notice of Assessment for GST/HST pertaining to Services and address with Rino Bellavia. Review status of post-receivership HST filings.
14-Aug-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	run DTB and review for GST - confirm status on any stale dated cheques and possible impact to GST filings with D Griffiths, follow-up CRA for returns previous filed where refund anticipated.
14-Aug-17	Rino Bidenti	\$ 450.00	1.00	\$	450.00	review reassessments and letter; document file
16-Aug-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Call with Wendy Rueger of CRA to request updated claim letters relative to GST/HST. Related update to John Marandola et al. Communications with RBC and RBC counsel regarding pending distribution and Marandola request for release of funds.
16-Aug-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account
17-Aug-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Communications with Kim Hickling (BDO Oshawa) regarding post-appointment GST/HST filings.
17-Aug-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	prep GST filings forward to Griffiths for approval and confirm no funds received from CRA on previous amts
18-Aug-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Review CRA correspondence. Communications with Kim Hickling (BDO Oshawa) regarding post-appointment GST/HST filings, review, and approve same.
18-Aug-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	GST efiled and
21-Aug-17	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Receipt and review of faxes x 2 received from CRA regarding amended GST/HST claims on Services and Sudbury. Related review of receivership banking.
21-Aug-17	Kim Hickling	\$ 142.00	0.50	\$	71.00	review invoices re claim distribution and matters as per Darren Griffiths
23-Aug-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	attend to review of mailings for creditor matter
24-Aug-17	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Follow up on status of remaining accounts receivable. Discuss file status with Chris Mazur.
25-Aug-17	Kim Hickling	\$ 142.00	0.50	\$	71.00	review file for notations
28-Aug-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Call with Wendy Rueger (CRA) to discuss revised CRA claim amounts and pending distribution. Related communications with counsel (David Jackson) and call to discuss logistics of same. Review supplied unsecured claims process precedent.
28-Aug-17	Teresa Smith	\$ 142.00	0.10	\$	14.20	Enter and allocate payments to estate
29-Aug-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Address creditor inquiry (Kubota). Receipt of Horizon Air A/R cheque and coordinate deposit. Meet with Chris Mazur to discuss file status and pending distribution motion. Communications with RBC and RBC counsel regarding pending distribution and related matters.

29-Aug-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	review file for additional information regarding Kabuto
30-Aug-17	Carla Casco	\$ 117.00	0.10	\$	11.70	Prepared deposit slip for August 30/17
30-Aug-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Coordinate interim draw of BDO fees as Court Appointed Receiver.
11-Sep-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Address inquiry received from John Marandola and external accountant. Request and review current loan balances supplied by RBC. Related review of receivership banking. Request updated lease balance from Lakes Leasing. Review CRA correspondence pertaining to GST/HST and corporate taxes and address with Rino Bellavia (BDO resident tax expert).
12-Sep-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Call with RBC to discuss pending interim distribution. Review unsecured creditor claims process precedent for inclusion in court report.
14-Sep-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Further communications with Rino Bellavia regarding NTR financial statements and corporate tax returns. Address reversal of stale dated employee payroll cheques.
20-Sep-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with counsel (David Jackson) regarding scheduling of distribution motion. Receipt and review of correspondence received from Marandola counsel pertaining to request for release of funds held by RBC counsel (Flett Beccario) and address with RBC and counsel.
21-Sep-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Further communications with RBC and respective counsel regarding letter received from Marandola counsel requesting release of funds held by RBC counsel (Flett Beccario). Further communications with counsel (David Jackson) regarding scheduling of court date and content of court report.
22-Sep-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Further communications with counsel (David Jackson) regarding pending distribution motion and logistics of same.
26-Sep-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Follow up with Kubota and Lakes Leasing requesting updated lease payout figures. Call with counsel (David Jackson) to discuss pending distribution and related strategy. Follow up on status of remaining A/R.
27-Sep-17	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Receive update on Air Canada outstanding receivable. Receipt and review of lease payouts supplied by Lakes Leasing and Kubota. Review letter to Marandola counsel regarding scheduling of distribution motion.
29-Sep-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with counsel (David Jackson) regarding pending distribution motion and content of Court report.
2-Oct-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with RBC counsel (Clark Peddle) regarding pending distribution motion. Request and review current loan balances supplied by RBC including interest accrual.
4-Oct-17	Darren Griffiths	\$ 375.00	1.30	\$	487.50	Further communications with RBC counsel (Flett Beccario) regarding professional costs. Related review of RBC loan balances and reconciliation of principal, interest, and professional costs. Court report outline.
5-Oct-17	Chris Mazur	\$ 450.00	0.30	\$	135.00	attend re: allocation methodology

5-Oct-17	Darren Griffiths	\$ 375.00	5.00	\$	1,875.00	Review receivership banking and update R&D. Distribution calculations based on updated secured creditor loan/lease balances supplied by RBC, Kubota, and Lakes Leasing. Review CRA deemed trust claims for employee source deductions and GST/HST by respective entity. Related call with CRA and follow up letter requesting confirmation of deemed trust component of claims. Review of professional costs. Address recovery/cost allocations and call with counsel (David Jackson) to discuss goodwill component of going concern sale to Executive Aviation vs. equipment sold to Windsor airport. Related review of appraisal. Further communications with counsel regarding unsecured creditors and proposed consolidated bankruptcy order. Draft court report commentary.
5-Oct-17	Robyn Duwyn	\$ 350.00	0.50	\$	175.00	call with Darren Re: distribution process/
6-Oct-17	Darren Griffiths	\$ 375.00	2.20	\$	825.00	Call with counsel (David Jackson) to discuss pending distribution motion, content of court report, security interests, allocation of recoveries and costs, and consolidated bankruptcy order to administer unsecured claims. Supply related precedent materials. Address Kubota/Lakes Leasing security. Further communications with counsel regarding pre-receivership involvement, associated costs, and Receiver's charge. Receipt of fax from CRA confirming deemed trust claims.
10-Oct-17	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Further communications with counsel (David Jackson) regarding pending distribution motion and logistics of same. Supply form of consolidated bankruptcy order precedent. Reconcile professional costs (pre and post receivership). Address inquiries received from RBC pertaining to Marandola demand for release of funds held by Flett Beccario in trust.
11-Oct-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Communications with RBC regarding Flett Beccario legal fees and draft related section of Court Report providing breakdown of credit facilities and professional costs. Related review of updated loan balances obtained from RBC.

12-Oct-17	Darren Griffiths	\$ 375.00	9.50	\$	3,562.50	<p>Draft fourth court report in support of the following:</p> <p>The Receiver submits this Fourth Report to this Honourable Court in support of its motion requesting, inter alia, this Honourable Court:</p> <p>a) grant an Order approving the Fourth Report of the Receiver and the conduct of the Receiver and its agents as outlined in this Fourth Report;</p> <p>b) grant an Order approving the Receiver's Statement of Receipts and Disbursements as at October 16, 2017;</p> <p>c) grant an Order approving the Receiver's proposed interim distribution to the priority and secured creditors as outlined in this Fourth Report;</p> <p>d) grant an Order amending the Initial Order to expand the Receiver's powers to enable the Receiver to assign Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. into bankruptcy on a consolidated basis; and</p> <p>e) schedule a long motion Court date with respect to the approval of the fees and disbursements of the Receiver, its independent legal counsel, and counsel to the Royal Bank.</p> <p>Related review of prior court reports, orders, security interests, correspondence, etc.</p>
13-Oct-17	Chris Mazur	\$ 450.00	0.60	\$	270.00	review report to court.
13-Oct-17	Darren Griffiths	\$ 375.00	1.50	\$	562.50	Discuss draft Court report content with Chris Mazur. Call with counsel (David Jackson) to discuss draft court report content and incorporate revisions. Call with RBC to discuss pending distribution motion. Communications with Flett Beccario regarding passing of accounts.
16-Oct-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	attend re court report, cross guarantee issue
16-Oct-17	Darren Griffiths	\$ 375.00	2.00	\$	750.00	<p>Call with counsel (David Jackson) to discuss content of draft court report and related strategy. Conference call with RBC counsel (Clark Peddle) and David Jackson to discuss pending distribution motion and related issues. Address Thompson security limitation with counsel. Related review of corporate and personal guarantees and address Thompson limitation with RBC counsel.</p>
17-Oct-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	Call with council re Court attendance.
17-Oct-17	Darren Griffiths	\$ 375.00	1.30	\$	487.50	<p>Call with counsel (David Jackson) and Chris Mazur to discuss pending distribution motion and related issues. Provide instructions to reschedule distribution motion. Address RBC security limitation relative to Thompson and report to RBC and RBC counsel (Clark Peddle). Address resulting inquiries. Request updated loan balances from RBC, including accrued interest, in connection with rescheduled court date. Communications with Executive Aviation regarding purchase price valuation by respective Mara Tech entity.</p>

19-Oct-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Call with counsel (David Jackson) to discuss court report amendments. Related review of Kubota, Lakes Leasing, and RBC security. Address rescheduling of Court date with John Marandola et al.
20-Oct-17	Darren Griffiths	\$ 375.00	8.00	\$	3,000.00	Communications with Kubota Canada and Lakes Leasing requesting updated payouts and review of same. Review Kubota/Lakes security registrations and address with counsel (David Jackson). Related review of appraisal to identify respective equipment. Further communications with counsel regarding pending distribution motion and claims process to deal with unsecured creditors. Related communications with Kim Hickling and review of updated list of known creditors. Address status of Human Rights Tribunal matter. Review prior Affidavit of John Marandola setting out list of unsecured creditors and prepare updated reconciliation of unsecured creditors based on those subsequently identified. Draft related court report commentary.
20-Oct-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	Correspondence with Darren re status of creditors by respective entity and status for GST schedule as previously emailed. Review re status of anticipated GST refunds to date
22-Oct-17	Darren Griffiths	\$ 375.00	4.30	\$	1,612.50	Further draft Court Report in support of interim distribution motion. Related communications with counsel (David Jackson) addressing merits of consolidated bankruptcy order vs. claims bar process to administer the claims of unsecured creditors. Address existing counterclaims against RBC. Further communications with counsel regarding Human Rights Tribunal matter and security of Kubota Canada and Lakes Leasing. Supply draft of Court Report including analysis of surplus realization available for distribution to unsecured creditors.
23-Oct-17	Darren Griffiths	\$ 375.00	6.00	\$	2,250.00	Review reporting letter supplied by counsel regarding security of Kubota Canada and Lakes Leasing. Multiple calls with counsel (David Jackson) to discuss content of draft court report, merits of consolidated bankruptcy order vs. claims bar process, and existing counterclaims against RBC. Incorporate court report revisions. Related discussions with Chris Mazur.
24-Oct-17	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Ongoing communications with counsel (David Jackson) regarding content of court report, rationale for consolidation, and allocation challenges as amongst the respective Mara Tech entities. Related review of historical financial statements and banking materials. Related communications with Robyn Duwyn to discuss consolidated nature of Services financial statements. Receipt of counsel interim account. Amend court report on the basis of claims bar process and supply further draft to counsel. Receipt of counsel amendments to draft court report and call to discuss. Address disclosure of existing counterclaims against RBC. Receipt and review of counsel's draft Notice of Motion.

24-Oct-17	Robyn Duwyn	\$ 350.00	0.40	\$	140.00	review data room. review portion of court report and resend to BDO staff.
25-Oct-17	Chris Mazur	\$ 450.00	1.10	\$	495.00	review & finalize report to court
25-Oct-17	Darren Griffiths	\$ 375.00	6.00	\$	2,250.00	Finalize Court Report/Appendices seeking approval of the following:  a)grant an Order approving the Fourth Report of the Receiver and the conduct of the Receiver and its agents as outlined in this Fourth Report; b)grant an Order approving the Receiver's Statement of Receipts and Disbursements as at October 24, 2017; c)grant an Order approving the Receiver's proposed interim distribution to the priority and secured creditors as outlined in this Fourth Report; d)grant an order approving that the surplus funds from the proceeds of realization from the property and assets of Services, Fuels, and Sudbury be distributed on a consolidated basis to the unsecured creditors of Services, Fuels, and Sudbury on a pro-rated basis, based upon the amount of the creditor's unsecured claim owing to it by a Mara Tech company and regardless from which Mara Tech company the claim is owing; e)grant an Order authorizing the Receiver to conduct a claims bar process with respect to the creditors of Services, Fuels, and Sudbury as outlined in this Fourth Report; and f) schedule a long motion Court date with respect to the approval of the fees and disbursements of the Receiver and its independent legal counsel.  Review of Motion Materials including Claims Bar Process, Claims Procedure Order, and draft Distribution Order. Related communications with counsel (David Jackson) and meet with Chris Mazur to coordinate execution of Court Report. Coordinate courier of signed Court Report
26-Oct-17	Darren Griffiths	\$ 375.00	1.40	\$	525.00	Address inquiry received from Kubota. Conference call with counsel (David Jackson) to discuss pending distribution motion and related issues. Call with RBC to discuss pending distribution motion. Preparations for court attendance.
27-Oct-17	Darren Griffiths	\$ 375.00	5.50	\$	2,062.50	Address inquiries raised by counsel (David Jackson) in connection with pending distribution motion and proposed consolidated method of distribution. Review realization particulars, associated costs, and supply counsel with reporting memo addressing allocation challenges.
27-Oct-17	Teresa Smith	\$ 142.00	0.20	\$	28.40	Prepare cheque on account
30-Oct-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with counsel (David Jackson) regarding pending distribution motion and related issues. Further communications with Kubota Canada regarding pending distribution.

31-Oct-17	Darren Griffiths	\$ 375.00	6.00	\$	2,250.00	Further draft/amend Court Report in support of the following:  a) grant an Order approving the Fourth Report of the Receiver and the conduct of the Receiver and its agents as outlined in this Fourth Report; b) grant an Order approving the Receiver's Statement of Receipts and Disbursements as at October 24, 2017; c) grant an Order approving the Receiver's proposed interim distribution to the priority and secured creditors as outlined in this Fourth Report; d) grant an order approving that the surplus funds from the proceeds of realization from the property and assets of Services, Fuels, and Sudbury be distributed on a consolidated basis to the unsecured creditors of Services, Fuels, and Sudbury on a pro-rated basis, based upon the amount of the creditor's unsecured claim owing to it by a Mara Tech company and regardless from which Mara Tech company the claim is owing; e) grant an Order authorizing the Receiver to conduct a claims bar process with respect to the creditors of Services, Fuels, and Sudbury as outlined in this Fourth Report; and f) schedule a long motion Court date with respect to the approval of the fees and disbursements of the Receiver and its independent legal counsel.  Related communications with counsel (David Jackson) and incorporate suggested revisions. Address existence of Mara Tech's counterclaims and related Court Report commentary. Review draft Notice of Motion. Review and coordinate payment of Simpson Wagle current legal
1-Nov-17	Chris Mazur	\$ 450.00	0.40	\$	180.00	various e-mails re court approvals,
1-Nov-17	Darren Griffiths	\$ 375.00	2.80	\$	1,050.00	Communications with counsel (David Jackson) regarding pending distribution motion and related issues. Address RBC security limitation with respect to Thompson. Further communications with counsel regarding position of Marandola counsel. Call with World Fuels (unsecured creditor) and supply link to BDO extranet site with details of proposed Claims Bar Process. Communications with Kubota Canada and Lakes Leasing regarding pending distribution. Coordinate preparation of cheques payable to CRA, Royal Bank, Kubota, and Lakes Leasing. Preparations for attendance in Court at distribution motion.
2-Nov-17	Darren Griffiths	\$ 375.00	3.30	\$	1,237.50	Attend Distribution Motion in St. Catharines and subsequent meeting with counsel (David Jackson) to discuss outcome. Coordinate issue of distribution cheques to Royal Bank, Lakes Leasing, and Kubota Canada. Communications with Brendan Hinton (BDO London) to coordinate implementation of Claims Bar Process for unsecured creditors. Update RBC on outcome of Distribution Motion.
2-Nov-17	Susan Rickards	\$ 124.00	1.20	\$	148.80	Cheq - Couriers
2-Nov-17	Teresa Smith	\$ 142.00	0.50	\$	71.00	Prepare cheques on account

3-Nov-17	Darren Griffiths	\$ 375.00	2.00	\$	750.00	Call with Wendy Rueger (CRA) and coordinate issue of CRA distribution cheques. Related cover letter and courier arrangements. Call with RBC counsel (Clark Peddle) to discuss distribution to RBC and release of surplus funds to Marandola less Thompson personal guarantee. Compile unsecured creditor supporting invoices and supply to Brendan Hinton (BDO London) in connection with Claims Bar Process.
6-Nov-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Review correspondence received from Marandola's counsel regarding release of funds and address with RBC counsel (Clark Peddle). Address CRA distribution inquiry regarding deemed trust claims.
6-Nov-17	Susan Rickards	\$ 124.00	0.20	\$	24.80	Cheq for CRA
6-Nov-17	Teresa Smith	\$ 142.00	0.50	\$	71.00	prepare deemed trust cheques
7-Nov-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Address preliminary matters for claims process.
8-Nov-17	Brendan Hinton	\$ 250.00	1.00	\$	250.00	Review creditor and prepare claims schedule.
8-Nov-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Review issued and entered Claims Procedure Order and Distribution Order. Coordinate upload to BDO extranet website. Communications with Brendan Hinton (BDO London) regarding implementation of Claims Bar Process. Call with RBC to confirm application of interim distribution payments.
8-Nov-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	Communication with D Griffiths and B Hinton re Claims Bar process and creditor invoices
9-Nov-17	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Further communications with Brendan Hinton and Kim Hickling regarding Claims Bar Process, unsecured creditor notifications, and related logistics.
9-Nov-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	Review records for additional
9-Nov-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	Run and review DTB for GST filings for most recent quarter; review correspondence for matters at hand
10-Nov-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with RBC counsel (Clark Peddle) regarding payments made to RBC and calculation of funds held by Flett Beccario to be released to Marandola.
13-Nov-17	Brendan Hinton	\$ 250.00	4.50	\$	1,125.00	Prepare mail list. Review invoices and returned mail. Review and compare BDO and debtor prepare creditor payable listings. Search addresses and notes.
14-Nov-17	Brendan Hinton	\$ 250.00	2.80	\$	700.00	Administer claims process. Edit to vendor payables.
14-Nov-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Communications with Brendan Hinton (BDO London) regarding pending unsecured creditor mailing and supply missing addresses.
14-Nov-17	Kim Hickling	\$ 142.00	0.20	\$	28.40	attend to review for materials required for movement on file and matters relating to creditors
15-Nov-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Address claims procedure matters.
15-Nov-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Receive missing addresses from Marandola in connection with creditor mailing and coordinate same.
16-Nov-17	Brendan Hinton	\$ 250.00	3.50	\$	875.00	Deal with claims procedure notice and mail out.
16-Nov-17	Chris Mazur	\$ 450.00	0.20	\$	90.00	Claim
16-Nov-17	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Prepare unsecured creditor mailing notices and coordinate issue with Brendan Hinton, re: Claims Bar Process. Related communications with counsel (David Jackson).
24-Nov-17	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Review draft newspaper advertisements in connection with Claims Bar Process. Related communications with Brendan Hinton and counsel (David Jackson).

27-Nov-17	Brendan Hinton	\$ 250.00	1.00	\$	250.00	Administer claims process. Communication with Creditors.
27-Nov-17	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Further communications with Brendan Hinton and counsel (David Jackson) regarding Claims Bar Process and newspaper advertisements. Review amended advertisement and coordinate publications. Review CRA correspondence evidencing payment of deemed trust claims by respective entity.
28-Nov-17	Brendan Hinton	\$ 250.00	2.00	\$	500.00	Deal with Newspaper notices and claims process admin.
28-Nov-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Receive update regarding placement of newspaper advertisements and coordinate payment of associated invoices, re: Claims Bar Process.
30-Nov-17	Brendan Hinton	\$ 250.00	0.60	\$	150.00	Deal with claims process. Review claims and notes. Update schedule.
30-Nov-17	Kim Hickling	\$ 142.00	0.30	\$	42.60	finalize GST net filing and follow-up for anticipated refunds
30-Nov-17	Susan Rickards	\$ 124.00	0.40	\$	49.60	Cheq recs -
1-Dec-17	Carla Casco	\$ 117.00	0.30	\$	35.10	set up payment for News paper, print cheques.
4-Dec-17	Brendan Hinton	\$ 250.00	1.30	\$	325.00	Deal with claims process. Communication with creditors and review claims. Send communication to creditors.
5-Dec-17	Brendan Hinton	\$ 250.00	1.50	\$	375.00	Communication with several creditors and address claims and missing info. Review and update spreadsheet. Draft communication to creditors.
5-Dec-17	Susan Rickards	\$ 124.00	0.30	\$	37.20	Cheq
7-Dec-17	Brendan Hinton	\$ 250.00	1.20	\$	300.00	Deal with claims and calls from creditors. Update schedule and notes.
11-Dec-17	Brendan Hinton	\$ 250.00	0.80	\$	200.00	Deal with claims process. Address creditor calls. Communication with various parties and answer questions.
12-Dec-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Communications with Angella White (RBC) and RBC counsel (Clark Peddle) regarding litigation status.
12-Dec-17	Emma Fisher-Co	\$ 100.00	0.10	\$	10.00	Address creditor inquiry.
13-Dec-17	Brendan Hinton	\$ 250.00	0.90	\$	225.00	Deal with creditor claims and update schedule. Communication and answer queries.
14-Dec-17	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Deal with creditor calls and queries.
14-Dec-17	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Receipt and review of creditor claim (EHT) in connection with Claims Bar Process.
20-Dec-17	Brendan Hinton	\$ 250.00	0.70	\$	175.00	Discussions with various creditors.
22-Dec-17	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Communications with RBC counsel (Flett Beccario) regarding legal costs.
2-Jan-18	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Deal with creditor calls and update claims schedule.
3-Jan-18	Brendan Hinton	\$ 250.00	0.30	\$	75.00	Communication with creditors.
4-Jan-18	Brendan Hinton	\$ 250.00	0.30	\$	75.00	Communication with creditors.
4-Jan-18	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Address creditor inquiry in connection with Claims Bar Process.
5-Jan-18	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Coordinate invoicing of Flett Beccario legal fees and supply to Angella White (RBC).
8-Jan-18	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Deal with claims process and creditor communication.
11-Jan-18	Brendan Hinton	\$ 250.00	1.00	\$	250.00	Deal with claims and update schedule. Communication with creditors.

15-Jan-18	Brendan Hinton	\$ 250.00	2.10	\$	525.00	Review claims and prepare one file email blast reminder. Deal with communication to creditors and affidavit. Address creditor queries.
16-Jan-18	Brendan Hinton	\$ 250.00	1.60	\$	400.00	Review claims and draft final blast email. Draft affidavit and creditor list.
17-Jan-18	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Call with CRA to discuss application of prior deemed trust payments. Investigate cheque clearing status and draft/issue related letter to CRA along with copy of cancelled cheque.
18-Jan-18	Brendan Hinton	\$ 250.00	1.20	\$	300.00	Conclude claims process. Communication internally. File notes. F/u with Windsor star for advertisement.
18-Jan-18	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Further communications with CRA regarding application of prior deemed trust payment. Communications with Brendan Hinton regarding expiry of claims bar date, review claims register, and address disallowance of various claims.
19-Jan-18	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Address outcome of claims bar process with counsel (David Jackson) and disallowance of Marandola claim. Related call to discuss and coordinate disallowance of Marandola claim with Brendan Hinton. Coordinate BDO interim billing.
22-Jan-18	Brendan Hinton	\$ 250.00	1.00	\$	250.00	Communication on claims process. Draft explanation to Sault Airport and Marandola. Draft Disallowance Notice and forward.
24-Jan-18	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Calls from creditors.
25-Jan-18	Kim Hickling	\$ 142.00	0.25	\$	35.50	review re CRA
29-Jan-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Call with Wendy Rueger (CRA) to discuss expiration of claims bar process and effect on CRA unsecured claim.
31-Jan-18	Brendan Hinton	\$ 250.00	0.20	\$	50.00	Address D. Griffith query. Review file.
31-Jan-18	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Further communications with CRA regarding unsecured claim and claims bar expiry. Related communications with counsel (David Jackson) and supply prior CRA claim materials.
1-Feb-18	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Further communications with Flett Beccario regarding invoicing and file disbursements.
6-Feb-18	Chris Mazur	\$ 450.00	0.40	\$	180.00	TDW independent council re: CRA claim issue
6-Feb-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Conference call with counsel (David Jackson) and Chris Mazur to discuss file status, CRA failure to submit Proof of Claim in connection with Claims Bar Process, and next steps.
7-Feb-18	Kim Hickling	\$ 142.00	0.20	\$	28.40	review re status of refunds from CRA and upcoming GST/HST filing
9-Feb-18	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Coordinate issue of employee T4's for 2017 and preparation of 2017 T4 Summary. Address inquiry received from Porter Airlines. Review claims bar expiry letter drafted by counsel, incorporate amendments, and issue to CRA.
9-Feb-18	Susan Rickards	\$ 124.00	1.00	\$	124.00	mailing of T4s
12-Feb-18	Darren Griffiths	\$ 375.00	0.50	\$	187.50	Call with Wendy Rueger (CRA) to discuss claims bar process and failure of CRA to submit claim. Review and address Flett Beccario invoicing with RBC.
13-Feb-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Address inquiry received from RBC with respect to future Distribution Motion. Review draft 2017 T4 Summary.

13-Feb-18	Susan Rickards	\$ 124.00	3.00	\$	372.00	Upload invoices - T4 summary
14-Feb-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Attempt to locate 2017 T4 Summary and address with former Mara Tech bookkeeper (Rita Fish).
20-Feb-18	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Receive calls x 2 from CRA and address request for meeting with counsel (David Jackson).
23-Feb-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Call with Jennifer O'Keefe (CRA) to discuss scheduling of requested meeting. Address payment of claims process advertisement invoice.
27-Feb-18	Kim Hickling	\$ 142.00	0.50	\$	71.00	attend to GST/HST review and efilng return for period November 1/2017 to January 31/2018; review and email to D Griffiths re status of pending refunds and related accounts
5-Mar-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Call with CRA to discuss scheduling of requested meeting. Related communications with counsel (David Jackson) to coordinate.
6-Mar-18	Brendan Hinton	\$ 250.00	0.50	\$	125.00	Prepare files for D. Griffiths.
7-Mar-18	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Communications with counsel (David Jackson) regarding pending call with CRA in connection with Claims Bar Process. Related review of claims register and supporting claim materials.
8-Mar-18	Teresa Smith	\$ 142.00	0.20	\$	28.40	Scan signed cheq and prepare for puma deposit or mailing to payee
9-Mar-18	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Address scheduling of call with CRA in connection with expiry of Claims Bar Process.
14-Mar-18	Chris Mazur	\$ 450.00	0.20	\$	90.00	Review File and Go Forward
15-Mar-18	Darren Griffiths	\$ 375.00	0.80	\$	300.00	Call with CRA representatives and their counsel to discuss CRA failure to submit Proof of Claim in advance of Claims Bar expiry date. Subsequent calls x 2 with counsel (David Jackson) to discuss position of CRA and next steps.
16-Mar-18	Darren Griffiths	\$ 395.00	0.20	\$	79.00	Research Trustee waiver in connection with T2 corporate tax filings.
23-Mar-18	Darren Griffiths	\$ 395.00	0.20	\$	79.00	Receipt and review of letter received from Luigi Delisio and address with counsel (David Jackson).
29-Mar-18	Kim Hickling	\$ 142.00	0.25	\$	35.50	attend to review for CRA status of returns GST accounts
9-Apr-18	Darren Griffiths	\$ 395.00	0.20	\$	79.00	Address inquiry received from John Marandola with Executive Aviation.
10-Apr-18	Darren Griffiths	\$ 395.00	0.20	\$	79.00	Respond to inquiries received from John Marandola regarding vehicle and appraisal.
12-Apr-18	Darren Griffiths	\$ 395.00	0.10	\$	39.50	Further communications with John Marandola regarding vehicle in North Bay.
16-Apr-18	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Further communications with Executive Aviation and John Marandola regarding recovery of vehicle in North Bay.
17-Apr-18	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Further communications with Executive Aviation and John Marandola regarding vehicle in North Bay. Related review of appraisal and prior correspondence pertaining to vehicle release.
26-Apr-18	Darren Griffiths	\$ 375.00	1.00	\$	375.00	Address letter received from John Marandola legal counsel with David Jackson and draft proposed response. Call with CRA to discuss outstanding pre-receivership corporate tax filings and coordinate preparation of same. Address CRA filing requirements and supply related commentary.

26-Apr-18	Emma Fisher-Co	\$ 145.00	0.60	\$	87.00	Phone call with CRA to get information for outstanding corporate tax returns, filling out form RC342 E for each corporation.
27-Apr-18	Chris Mazur	\$ 450.00	0.20	\$	90.00	review /sign CRA tax forms.
27-Apr-18	Darren Griffiths	\$ 375.00	0.40	\$	150.00	Review, amend, and coordinate issue of RC342 Request by an Insolvency Practitioner for a Waiver of the Requirement to file a T2 Corporation Income Tax Return with respect to each of the 4 Mara Tech entities. Investigate requirement for post appointment filings.
27-Apr-18	Emma Fisher-Co	\$ 145.00	2.00	\$	290.00	Filling out RC342 E forms for each Mara Tech entity for the tax years August 1, 2015 - July 31, 2016 and August 1, 2016 - August 4, 2016 in order to provide CRA with documentation regarding our inability to produce corporate tax returns for each entity, sending same to CRA.
30-Apr-18	Emma Fisher-Co	\$ 145.00	0.10	\$	14.50	Phone call with W. Rueger from CRA re: corporate taxes
8-May-18	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Call with CRA to discuss Claims Bar Process and failure to submit Proof of Claim. Receipt and review of related letter received from CRA/Justice and address with counsel (David Jackson).
16-May-18	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Address creditor inquiry (World Fuels).
22-May-18	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Communications with Windsor airport regarding GPU asset. Related communications with counsel (David Jackson) and address with John Marandola.
23-May-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Further communications with Windsor airport regarding GPU asset particulars.
24-May-18	Darren Griffiths	\$ 375.00	0.30	\$	112.50	Further communications with Windsor airport regarding GPU asset and proposed sale. Related communications with counsel (David Jackson).
1-Jun-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Call with CRA to discuss employee T4 issue. Related follow up with former bookkeeper Rita Fish.
7-Jun-18	Darren Griffiths	\$ 375.00	0.10	\$	37.50	Call with CRA to discuss employee T4 issue.
16-Jul-18	Darren Griffiths	\$ 375.00	0.20	\$	75.00	Attend to status of counterclaim against RBC. Request and review residual RBC loan balances.
9-Aug-18	Darren Griffiths	\$ 395.00	0.20	\$	79.00	Review correspondence received from Mara Tech legal counsel and address with independent counsel (David Jackson).
10-Aug-18	Darren Griffiths	\$ 395.00	0.10	\$	39.50	Address creditor inquiry.
10-Aug-18	Kim Hickling	\$ 145.00	0.15	\$	21.75	receive email and call from Bell Canada, forward inquiry to D Griffiths for further review on status of accounts and communications with the owner
30-Aug-18	Darren Griffiths	\$ 395.00	0.30	\$	118.50	Receipt and review of letter received from Department of Justice regarding CRA claim and address with counsel (David Jackson).
10-Oct-18	Darren Griffiths	\$ 395.00	0.10	\$	39.50	Receipt and review of letter received from Marandola legal counsel (Luigi De Lisio).
18-Oct-18	Darren Griffiths	\$ 395.00	0.30	\$	118.50	Call with Maria Vujnovic (Department of Justice Canada) to discuss Receiver's position regarding CRA unsecured claim. Related communications with counsel (David Jackson).

25-Oct-18	Darren Griffiths	\$ 395.00	0.20	\$	79.00	Communications with counsel (David Jackson) regarding scheduling of distribution and discharge Motion. Communications with Windsor airport regarding outstanding receivable.
26-Oct-18	Darren Griffiths	\$ 395.00	0.20	\$	79.00	Further communications with Windsor airport in connection with payment of outstanding receivable.
21-Nov-18	Carla Casco	\$ 120.00	0.20	\$	24.00	Receipt payment & prepared deposit slip Nov 22/18
29-Jan-19	Teresa Smith	\$ 150.00	1.50	\$	225.00	work on time charges from Puma for Mara Tech
1-Feb-19	Darren Griffiths	\$ 425.00	0.50	\$	212.50	Jan. 29 - Review of WIP, coordinate preparation of invoicing, and export of detailed time dockets in connection with pending distribution motion.
11-Feb-19	Carla Casco	\$ 150.00	0.10	\$	15.00	Reconcile January 2019 Bank Statement
15-Feb-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Receipt and review of correspondence received from creditor (Luigi De Lisio) and address status of claims review.
20-Feb-19	Darren Griffiths	\$ 425.00	0.50	\$	212.50	Review of claims in connection with pending distribution to unsecured creditors.
4-Mar-19	Glenn Harper	\$ 250.00	2.50	\$	625.00	Review current file documents, prepare Proof of Claim documentation for all submitted creditors.
8-Mar-19	Carla Casco	\$ 150.00	0.10	\$	15.00	Reconcile February's bank statement & print report
15-Mar-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Address creditor inquiry (Bell). Related communications with Glenn Harper in connection with claims review.
15-Mar-19	Glenn Harper	\$ 250.00	0.60	\$	150.00	Update summary and review on claims rec'd, discussion of claims with Darren Griffiths.
27-Mar-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Address inquiry received from Sault Ste. Marie airport.
2-Apr-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Address creditor inquiry (Bell Canada).
15-Apr-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Communications with Department of Justice Canada regarding CRA unsecured claims. Related review of unsecured claims register and claim support.
15-Apr-19	Glenn Harper	\$ 250.00	0.80	\$	200.00	Review prior claims and correspondence on file pertaining to Marandola and Luigi De Lislo with BDO.
23-Apr-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Review OSB complaint received via John Marandola. Review relevant file materials in connection with response.
25-Apr-19	Darren Griffiths	\$ 425.00	4.50	\$	1,912.50	Review file history and status and draft response to OSB in connection with complaint received from John Marandola. Related review of receivership banking, unsecured claims received, CRA particulars pertaining to their unsecured claims, and the issue of CRA's failure to comply with the Receiver's Court sanctioned claims process.
26-Apr-19	Darren Griffiths	\$ 425.00	2.50	\$	1,062.50	Review status of post-appointment HST filings. Contact CRA/Department of Justice regarding quantification of unsecured claims. Amend OSB reporting e-mail in connection with complaint received from John Marandola and meet with Chris Mazur to discuss.
26-Apr-19	Glenn Harper	\$ 250.00	0.30	\$	75.00	Correspondence w. IT re: upload Claims Package on extranet site.
30-Apr-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Coordinate preparation of interim 245/246 reports to OSB.
3-May-19	Kim Hickling	\$ 275.00	0.20	\$	55.00	GST review

7-May-19	Glenn Harper	\$ 250.00	1.00	\$	250.00	Discussion of interim receiver reports with Darren Griffiths, review previous reports filed on related Company's.
8-May-19	Carla Casco	\$ 150.00	0.10	\$	15.00	Reconcile April's Bank statement
14-May-19	Kim Hickling	\$ 275.00	0.40	\$	110.00	file review and DTB review
23-May-19	Kim Hickling	\$ 275.00	0.20	\$	55.00	attend to creditor call from Bell forward to Darren Griffiths
27-May-19	Glenn Harper	\$ 250.00	2.30	\$	575.00	Review all interim report dates to ensure accuracy for all related entities. Prepare draft of interim receiver reports & accompanying R&D related statements for all associated entities.
28-May-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Follow up on status of interim receiver reports.
28-May-19	Glenn Harper	\$ 250.00	1.00	\$	250.00	Draft interim reports with corresponding R&D for each entity.
29-May-19	Glenn Harper	\$ 250.00	3.20	\$	800.00	Draft Receiver's Reports and applicable R&D for all associated Co.'s,
30-May-19	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Receive update in connection with OSB complaint lodged by John Marandola.
31-May-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Follow up with Department of Justice regarding claims of CRA and status of post-appointment HST refunds. Receive related update. Address creditor inquiry (World Fuels).
5-Jun-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Further communications with Department of Justice regarding scheduling of distribution Motion. Related communications with counsel (David Jackson).
18-Jun-19	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Communications with counsel (David Jackson) regarding scheduling of Court date. Related communications with Department of Justice to confirm availability.
21-Jun-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Further communications with Department of Justice regarding scheduling of second distribution Motion.
10-Jul-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Address creditor inquiry (Sault Ste. Marie airport).
18-Jul-19	Kim Hickling	\$ 275.00	0.30	\$	82.50	attend to creditor inquiry on lines
22-Jul-19	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Communications with Kim Hickling regarding status of HST filings and outstanding refunds.
22-Jul-19	Kim Hickling	\$ 275.00	0.50	\$	137.50	attend to creditor inquiry and Communications and follow-up regarding status of HST filings and outstanding refunds.
24-Jul-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Address creditor inquiry (Greater Sudbury Airport).
29-Jul-19	Kim Hickling	\$ 275.00	0.30	\$	82.50	review DTB and records re GST/HST and pending returns
2-Aug-19	Kim Hickling	\$ 275.00	0.50	\$	137.50	attend to GST/HST review and call to CRA
14-Aug-19	Carla Casco	\$ 150.00	0.10	\$	15.00	Reconcile July's bank statement & sign reports
20-Aug-19	Darren Griffiths	\$ 425.00	0.40	\$	170.00	Follow up with Department of Justice regarding CRA unsecured claims and status of post receivership HST refunds. Communications with counsel (David Jackson) regarding pending distribution/discharge Motion. Address status of post-receivership HST filings.
21-Aug-19	Darren Griffiths	\$ 425.00	1.00	\$	425.00	Further communications with counsel (David Jackson) in connection with pending distribution/discharge Motion. Related communications with Kim Hickling regarding status of post receivership HST filings. Draft Court report outline.

21-Aug-19	Kim Hickling	\$ 275.00	0.50	\$	137.50	Attend to review of GST/HST; follow-up with CRA; attend to quarterly e-filing NIL return; update chart and D Griffiths re same
23-Aug-19	Darren Griffiths	\$ 425.00	0.50	\$	212.50	Call with Maria Vujnovic, Counsel to the Department of Justice Canada, to discuss pending distribution/discharge Motion and requested rescheduling. Related communications with counsel (David Jackson). Address CRA issue impacting distribution.
26-Aug-19	Darren Griffiths	\$ 425.00	1.50	\$	637.50	Call with counsel (David Jackson) to discuss pending distribution/discharge Motion and request for rescheduling received from Department of Justice. Review status of post-receivership HST filings and coordinate research relative to provisions of Excise Tax Act. Related call with BDO excise tax expert (Rino Bellavia). Request and review updated loan balances supplied by RBC. Review unsecured claims in connection with pending distribution.
28-Aug-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Further communications with counsel (David Jackson) in connection with CRA issue relative to post-appointment GST/HST filings/refunds. Communications with Department of Justice regarding rescheduling of Court date.
29-Aug-19	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Review of receivership banking and status of post-receivership HST filings.
10-Sep-19	Carla Casco	\$ 150.00	0.10	\$	15.00	Reconcile August Bank Statement 2019
20-Sep-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Review of exported time dockets in connection with BDO fee Affidavit.
20-Sep-19	Sherri Murphy	\$ 150.00	6.00	\$	900.00	WIP preparation for D. G;
23-Sep-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Request updated loan balances from RBC in connection with pending distribution/discharge Motion.
24-Sep-19	Glenn Harper	\$ 250.00	0.10	\$	25.00	Discussion w. Darren Griffiths.
9-Oct-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Receipt and review of CRA correspondence regarding GST/HST reporting obligations and address with Kim Hickling.
23-Oct-19	Carla Casco	\$ 150.00	0.10	\$	15.00	Reconcile Sept's bank statement, print reports
3-Nov-19	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Oct. 15 - Address creditor inquiry (World Fuels).
13-Nov-19	Darren Griffiths	\$ 425.00	0.30	\$	127.50	Address inquiries received from John Marandola, his lawyer, and his accountant with BDO counsel (David Jackson). Follow up on status of RC342 corporate tax filings.
15-Nov-19	Darren Griffiths	\$ 425.00	1.50	\$	637.50	Draft response to inquiries received from John Marandola, his lawyer, and his accountant. Related communications with counsel (David Jackson).
18-Nov-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Follow up with counsel (David Jackson) regarding proposed receivership update to Marandola, et al.
19-Nov-19	Darren Griffiths	\$ 425.00	2.80	\$	1,190.00	Calls x 2 with counsel (David Jackson) to discuss inquiries received from John Marandola, his counsel, and his external accountant. Incorporate amendments to proposed reporting e-mail and circulate to Marandola group. Address resulting inquiries received from external accountant. Related review of file materials including Marandola Proof of Claim, Notice of Disallowance, and CRA unsecured claims.
27-Nov-19	Kim Hickling	\$ 275.00	0.50	\$	137.50	attend to CRA reporting and follow-up re returns

2-Dec-19	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Follow up on status of RC342 corporate tax return waivers.
4-Dec-19	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Receive update on filing of RC342 corporate tax return waivers.
4-Dec-19	Glenn Harper	\$ 250.00	1.20	\$	300.00	Complete RC342 drafts for July 31, 2017, 2018 & 2019 yr. Ends.
16-Jan-20	Darren Griffiths	\$ 425.00	0.40	\$	170.00	Review of CRA correspondence and address tax filing compliance matters with Glenn Harper and Kim Hickling.
20-Jan-20	Chris Mazur	\$ 450.00	0.20	\$	90.00	review/sign tax returns.
5-Feb-20	Kim Hickling	\$ 275.00	0.30	\$	82.50	follow-up re CRA
11-Feb-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Attend to file status. Request and review updated loan balances supplied by RBC. Communications with counsel (David Jackson) regarding scheduling of distribution and discharge Motion.
12-Feb-20	Darren Griffiths	\$ 425.00	1.50	\$	637.50	Communications with counsel to Department of Justice Canada regarding availability to attend BDO distribution and discharge Motion. Related communications with John Marandola, his lawyer, and accountant proposing Court dates. Review of receivership banking in connection with pending distribution to Mara Tech's unsecured creditors.
13-Feb-20	Kim Hickling	\$ 275.00	0.50	\$	137.50	Attend to GST quarterly filing and reporting to Darren Griffiths to assist with follow-up
11-Mar-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Address creditor inquiry received from Sault Ste Marie airport.
17-Mar-20	Carla Casco	\$ 150.00	0.20	\$	30.00	Receipt cheque & prepared deposit slip
26-Mar-20	Kim Hickling	\$ 275.00	0.20	\$	55.00	CRA f/u GST allocations
9-Apr-20	Kim Hickling	\$ 275.00	0.30	\$	82.50	Attend to GST follow-up
15-Apr-20	Kim Hickling	\$ 275.00	0.25	\$	68.75	review of file re GST
25-Jun-20	Kim Hickling	\$ 275.00	0.50	\$	137.50	attend to creditor inquiry, historic account records, update claims estimate, bell matter and CRA matters
26-Jun-20	Kim Hickling	\$ 275.00	1.00	\$	275.00	attend to creditor inquiry, historic account records, update claims estimate, bell matter and CRA matters
10-Jul-20	Kim Hickling	\$ 275.00	0.50	\$	137.50	review re CRA online account access re: GST etc.
15-Jul-20	Darren Griffiths	\$ 425.00	1.00	\$	425.00	Report to RBC in connection with residual loan balances and address prior settlement reached with respect to Mara Tech Aviation Fuels (Thompson) Ltd. Related communications with RBC counsel (Ross MacFarlane).
16-Jul-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Receive confirmation from RBC relative to write off of residual loan balances and settlement reached with respect to Mara Tech Aviation Fuels (Thompson) Ltd. Related communications with RBC counsel (Ross MacFarlane).
31-Jul-20	Kim Hickling	\$ 275.00	0.30	\$	82.50	Attend to CRA matters and strategy
4-Aug-20	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Address creditor inquiry received from Sault Ste. Marie airport.
10-Aug-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Respond to creditor inquiry.
24-Aug-20	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Attend to file status further to inquiry received from counsel (David Jackson).
1-Sep-20	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Communication with counsel (David Jackson) regarding resumption of Court operations and pending distribution and discharge Motion.

17-Sep-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Address HST inquiry received from CRA regarding Mara Tech Aviation Fuels Ltd.
1-Oct-20	Darren Griffiths	\$ 425.00	0.40	\$	170.00	Communications with John Marandola, his lawyer, and his accountant regarding scheduling of distribution and discharge Motion.
23-Oct-20	Darren Griffiths	\$ 425.00	0.40	\$	170.00	Communications with Department of Justice Canada (on behalf of CRA) regarding scheduling of pending distribution and discharge Motion. Related communications with counsel (David Jackson) addressing logistics of same.
26-Oct-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Attend to status of post-receivership HST filings.
29-Oct-20	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Follow up with counsel (David Jackson) on status of scheduling pending distribution and discharge Motion.
30-Oct-20	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Call with counsel (David Jackson) to discuss scheduling of pending distribution and discharge Motion and related logistics.
2-Nov-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Attend to status of post-receivership HST filings.
10-Nov-20	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Review correspondence received from counsel (David Jackson) in connection with Court scheduling procedures.
11-Nov-20	Kim Hickling	\$ 275.00	0.50	\$	137.50	Attend to GST CRA filings, review and follow-up
17-Nov-20	Darren Griffiths	\$ 425.00	0.40	\$	170.00	Address inquiry received from Department of Justice (who represent CRA). Related communications with counsel (David Jackson) and supply CRA unsecured claim particulars.
27-Nov-20	Kim Hickling	\$ 275.00	0.50	\$	137.50	attend to creditor invoice history and account payable matters, creditor inquiries, claims register
11-Dec-20	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Call with World Fuels to discuss their unsecured claim and pending distribution and discharge Motion.
11-Jan-21	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Review correspondence received from John Marandola legal counsel.
14-Jan-21	Darren Griffiths	\$ 425.00	0.50	\$	212.50	Communications with counsel (David Jackson) regarding pending distribution and discharge Motion and related matters.
3-Feb-21	Darren Griffiths	\$ 425.00	0.10	\$	42.50	Receipt and review of CRA correspondence pertaining to employee source deductions.
16-Mar-21	Darren Griffiths	\$ 425.00	2.00	\$	850.00	Attend to file status and draft outline of court report in connection with pending distribution and discharge motion.
17-Mar-21	Darren Griffiths	\$ 425.00	5.50	\$	2,337.50	Review of receivership banking and update statement of receipts and disbursements. Calculate interim distribution scenarios relative to CRA unsecured claims. Draft sections of final receiver report.
22-Mar-21	Darren Griffiths	\$ 425.00	1.00	\$	425.00	Review of receivership banking in connection with updated Statement of Receipts and Disbursements. Review of BDO WIP and coordinate preparation of final receivership invoice.
23-Mar-21	Sherri Murphy	\$ 150.00	3.50	\$	525.00	invoice prep, time detail edits sent to DG for review.
24-Mar-21	Sherri Murphy	\$ 150.00	1.50	\$	225.00	final invoice prep, sent to DG for review.
25-Mar-21	Darren Griffiths	\$ 425.00	1.00	\$	425.00	Review draft invoice covering the duration of receivership proceedings and coordinate amendments.
29-Apr-21	Darren Griffiths	\$ 425.00	0.20	\$	85.00	Receipt and review of CRA statements of account.
6-Jul-21	Kim Hickling	\$ 275.00	0.20	\$	55.00	File review re status of discharge and CRA HST filings,

19-Jul-21	Kim Hickling	\$ 275.00	0.50	\$	137.50	CRA review re hst filing status, confirm filing for prior quarter and anticipated filing due after this quarter period ending July 31, 2021
20-Jul-21	Carla Casco	\$ 150.00	0.30	\$	45.00	Search for deposit slips as per request.
20-Jul-21	Chris Mazur	\$ 450.00	1.10	\$	495.00	review file, e-mails, tdw IC re finalization.
20-Jul-21	Kim Hickling	\$ 275.00	0.10	\$	27.50	Communications regarding post-receivership HST filing
21-Jul-21	Kim Hickling	\$ 275.00	0.20	\$	55.00	Communications regarding post-receivership HST filing
22-Jul-21	Chris Mazur	\$ 450.00	0.20	\$	90.00	attend re: HST issue
23-Jul-21	Kim Hickling	\$ 275.00	0.20	\$	55.00	Communications regarding post-receivership HST filing
26-Jul-21	Glenn Harper	\$ 250.00	0.50	\$	125.00	Review of previous corporate returns filed with CRA and discussion of same with Kim Hickling and Darren Griffiths.
30-Jul-21	Chris Mazur	\$ 450.00	0.10	\$	45.00	review preliminary opinion on CRA claim.
6-Aug-21	Glenn Harper	\$ 250.00	1.30	\$	325.00	Draft T2 corporate returns for Company for July 2021 and 2021 year ends along with accompanying letter to CRA.
11-Aug-21	Chris Mazur	\$ 450.00	0.30	\$	135.00	review/sign Corp tax returns
11-Aug-21	Glenn Harper	\$ 250.00	0.30	\$	75.00	Complete and coordinate 2020 and 2021 T2 short Returns and accompanying supporting documentation to be sent to CRA.
2-Sep-21	Kim Hickling	\$ 275.00	0.20	\$	55.00	Quarterly return and follow-up call to CRA
7-Sep-21	Kim Hickling	\$ 275.00	0.50	\$	137.50	communications with CRA, GH, DG etc.,
14-Sep-21	Kim Hickling	\$ 275.00	0.30	\$	82.50	attend to tax/gst matters
23-Nov-21	Kim Hickling	\$ 275.00	0.20	\$	55.00	Call w/ CRA - W.R. re GST and forward to Darren re Motion to close
25-Nov-21	Carla Casco	\$ 150.00	0.20	\$	30.00	Set up payable, prepared cheq requisition & printed cheque
29-Nov-21	Susan Rickards	\$ 150.00	0.20	\$	30.00	cheque & Letter
1-Dec-21	Kim Hickling	\$ 275.00	0.50	\$	137.50	update re GST, call with Darren re status and CRA inquiry.
13-Dec-21	Chris Mazur	\$ 525.00	0.40	\$	210.00	call w counsel on go forward, closing of file.
13-Dec-21	Kim Hickling	\$ 275.00	0.20	\$	55.00	Update with Darren re file status
2-Mar-22	Carla Casco	\$ 150.00	0.20	\$	30.00	Print GL as per instructions
10-Mar-22	Carla Casco	\$ 150.00	0.20	\$	30.00	Reconcile February's 2022 bank statement, scan to N: drive
8-Apr-22	Carla Casco	\$ 150.00	0.20	\$	30.00	Reconcile March 2022 bank statement
10-May-22	Carla Casco	\$ 150.00	0.20	\$	30.00	Reconcile April's bank statement
15-May-22	Angelo Consoli	\$ 410.00	0.10	\$	41.00	Bank reconciliation
10-Jun-22	Carla Casco	\$ 150.00	0.20	\$	30.00	May's Reconciliation
11-Jul-22	Carla Casco	\$ 150.00	0.20	\$	30.00	June's bank Reconciliation
27-Jul-22	Rose Bartolini	\$ 150.00	0.20	\$	30.00	saved 2 statement of account for current source deductions for RP0001 and RP0002
8-Aug-22	Carla Casco	\$ 150.00	0.20	\$	30.00	July's reconciliation
8-Sep-22	Carla Casco	\$ 150.00	0.20	\$	30.00	August's Bank Reconciliation
17-Oct-22	Carla Casco	\$ 150.00	0.20	\$	30.00	Reconcile Sept's bank statements
27-Oct-22	Rose Bartolini	\$ 150.00	0.10	\$	15.00	saved CRA letter re: Statement of account for current source deductions dated Oct 19/22
28-Oct-22	Rose Bartolini	\$ 150.00	0.10	\$	15.00	saved - CRA Statement of Account for current source deductions letter dated Oct 19/22
1-Dec-22	Chris Mazur	\$ 525.00	1.20	\$	630.00	Work on finalization of file
8-Dec-22	Carla Casco	\$ 150.00	0.20	\$	30.00	Nov's Reconciliation
10-Jan-23	Angelo Consoli	\$ 475.00	0.10	\$	47.50	bank rec
28-Feb-23	Carla Casco	\$ 175.00	0.20	\$	35.00	January 2023 Bank reconciliation
16-Mar-23	Carla Casco	\$ 175.00	0.20	\$	35.00	Feb's 2023 Reconciliation
24-May-23	Kim Hickling	\$ 300.00	0.50	\$	150.00	CRA RT 0003 matters

8-Jun-23	Carla Casco	\$ 175.00	0.20	\$	35.00	May's Reconciliation
25-Jul-23	Darren Griffiths	\$ 475.00	0.30	\$	142.50	Review of correspondence received from Mara Tech counsel (Luigi De Lisio) and supply comments to Rosemary Fisher.
26-Jul-23	Darren Griffiths	\$ 475.00	0.70	\$	332.50	Further communications with counsel (Rosemary Fisher) addressing correspondence received and remaining matters relative to final distribution and discharge Motion.
9-Aug-23	Carla Casco	\$ 175.00	0.20	\$	35.00	July's Reconciliation
14-Aug-23	Chris Mazur	\$ 545.00	0.20	\$	109.00	Review file and go forward
14-Aug-23	Darren Griffiths	\$ 475.00	0.80	\$	380.00	Review receivership banking, claims register, and unbilled WIP in connection with pending distribution to unsecured creditors.
22-Aug-23	Darren Griffiths	\$ 475.00	0.70	\$	332.50	Address remaining matters relative to final distribution and discharge Motion.
24-Aug-23	Kim Hickling	\$ 300.00	0.20	\$	60.00	follow-up re CRA and closing matters
6-Sep-23	Chris Mazur	\$ 545.00	0.40	\$	218.00	attend re: status, tdw resources
7-Sep-23	Darren Griffiths	\$ 475.00	0.30	\$	142.50	Communications with counsel (Rosemary Fisher) regarding Court availability.
12-Sep-23	Darren Griffiths	\$ 475.00	0.30	\$	142.50	Communications with counsel (Rosemary Fisher) regarding scheduling of final distribution and discharge motion addressing related logistics.
13-Sep-23	Angelo Consoli	\$ 475.00	0.10	\$	47.50	bank reconciliation
14-Sep-23	Darren Griffiths	\$ 475.00	0.20	\$	95.00	Update receivership banking.
20-Sep-23	Darren Griffiths	\$ 475.00	0.10	\$	47.50	Call with CRA to discuss status of pending distribution and discharge motion.
27-Sep-23	Darren Griffiths	\$ 475.00	0.50	\$	237.50	Communications with counsel (Rosemary Fisher) in connection with scheduling of final distribution and discharge Motion. Address correspondence received from Marandola legal counsel.
2-Oct-23	Darren Griffiths	\$ 475.00	0.20	\$	95.00	Call with Wendy Rueger (CRA) to discuss scheduling of final distribution and discharge Motion. Related communications with counsel (Rosemary Fisher).
3-Oct-23	Darren Griffiths	\$ 475.00	0.20	\$	95.00	Further communications with counsel (Rosemary Fisher) regarding court availability and CRA DOJ representative.
16-Oct-23	Darren Griffiths	\$ 475.00	0.30	\$	142.50	Review of CRA correspondence and attend to status of post-receivership GST/HST filings.
20-Oct-23	Darren Griffiths	\$ 475.00	1.20	\$	570.00	Communications with counsel (Rosemary Fisher) in connection with pending distribution/discharge motion and supply requested materials.
23-Oct-23	Darren Griffiths	\$ 475.00	2.00	\$	950.00	Review of receivership banking and update statement of receipts and disbursements. Review draft Motion materials prepared by counsel (Rosemary Fisher).
24-Oct-23	Chris Mazur	\$ 545.00	1.10	\$	599.50	call with counsel, review motion materials.
24-Oct-23	Darren Griffiths	\$ 475.00	3.20	\$	1,520.00	Conference call with counsel (Rosemary Fisher) to discuss Motion materials in connection with pending distribution and discharge motion. Update draft receiver report no. 5 and compile report appendices.
24-Oct-23	Sherri Murphy	\$ 175.00	0.50	\$	87.50	WIP summary prepared for manager's review.
25-Oct-23	Darren Griffiths	\$ 475.00	3.50	\$	1,662.50	Review of claims register. Communications with counsel (Rosemary Fisher) in connection with Claims Procedure Order and the claim of Mara Tech's legal counsel. Related review of supporting Proof of Claim and address claim particulars with counsel.

25-Oct-23	Glenn Harper	\$ 300.00	2.00	\$	600.00	Discussions w. DG re: creditor claim matters including possible claim denial on certain POC's, review claim process documentation.
26-Oct-23	Chris Mazur	\$ 545.00	0.20	\$	109.00	e-mails to/fr counsel re go forward.
26-Oct-23	Darren Griffiths	\$ 475.00	3.20	\$	1,520.00	Coordinate preparation of Notice of Disallowance relative to Mara Tech counsel claim, incorporate amendments, and coordinate issue. Review of associated claim materials and form of disallowance. Related communications with counsel (Rosemary Fisher).
26-Oct-23	Glenn Harper	\$ 300.00	0.50	\$	150.00	POC matters re: possible disallowance of claims, & related Disallowance Notice;
27-Oct-23	Carla Casco	\$ 175.00	0.20	\$	35.00	Reconcile Sept's bank statement
27-Oct-23	Darren Griffiths	\$ 475.00	5.00	\$	2,375.00	Prepare and finalize court materials and supply to counsel (Rosemary Fisher) in connection with distribution and discharge motion.
27-Oct-23	Glenn Harper	\$ 300.00	0.10	\$	30.00	POC matters.
27-Oct-23	Rose Bartolini	\$ 175.00	0.20	\$	35.00	sent courier to Luigi De Lisio
30-Oct-23	Chris Mazur	\$ 545.00	1.20	\$	654.00	fee affidavit, report to court, tdw counsel, e-mails from counsel.
30-Oct-23	Nicole Ormond	\$ 350.00	0.80	\$	280.00	review and revise invoice and affidavit, commissioning of same
30-Oct-23	Sherri Murphy	\$ 175.00	2.20	\$	385.00	WIP summary prepared for manager's review. revisions made. Invoice processed to Nicole to provide to Simpson Wigle.
1-Nov-23	Sherri Murphy	\$ 175.00	0.30	\$	52.50	WIP balance review, emails fr/to Chris re: same.
6-Nov-23	Darren Griffiths	\$ 475.00	0.30	\$	142.50	Attend to status and rescheduling of distribution and discharge motion and receive related update.
8-Nov-23	Darren Griffiths	\$ 475.00	1.00	\$	475.00	Call with counsel (Rosemary Fisher) to discuss rescheduling of court attendance. Attend re status of creditor claims and disallowance. Related review of claims register and supporting proof of claims.
10-Nov-23	Darren Griffiths	\$ 475.00	1.30	\$	617.50	Communications with counsel (Rosemary Fisher) in connection with disallowance of Mara Tech counsel claim and related timelines. Related review of Claims Procedure Order.
17-Nov-23	Darren Griffiths	\$ 475.00	1.20	\$	570.00	Compile additional report appendices and supply to counsel (Rosemary Fisher). Address court scheduling.
27-Nov-23	Darren Griffiths	\$ 475.00	0.30	\$	142.50	Communications with counsel (Rosemary Fisher) in connection with expiry of Mara Tech counsel appeal period and next steps.
29-Nov-23	Darren Griffiths	\$ 475.00	0.20	\$	95.00	Communications with counsel (Rosemary Fisher) in connection with DOJ review of accounts and next steps.
30-Nov-23	Darren Griffiths	\$ 475.00	0.20	\$	95.00	Further communications with counsel (Rosemary Fisher) addressing next steps in connection with pending distribution and discharge motion.
8-Dec-23	Kim Hickling	\$ 300.00	0.50	\$	150.00	communications with CRA
11-Dec-23	Carla Casco	\$ 175.00	0.20	\$	35.00	Nov's Reconciliation
11-Dec-23	Darren Griffiths	\$ 475.00	0.20	\$	95.00	Attend to receivership banking matter.
14-Dec-23	Kim Hickling	\$ 300.00	0.50	\$	150.00	CRA matters, status on file
15-Dec-23	Darren Griffiths	\$ 475.00	1.30	\$	617.50	Compile and supply balance of court report appendices and address scheduling of court attendance with counsel (Rosemary Fisher).

18-Dec-23	Sherri Murphy	\$ 175.00	0.50	\$	87.50	WIP summary prepared for manager's review.
20-Dec-23	Darren Griffiths	\$ 475.00	0.10	\$	47.50	Review updated receivership banking.
12-Jan-24	Carla Casco	\$ 200.00	0.20	\$	40.00	Dec's Reconciliation
13-Jan-24	Angelo Consoli	\$ 500.00	0.10	\$	50.00	bank reconciliation
13-Feb-24	Carla Casco	\$ 200.00	0.30	\$	60.00	January's 2024 Reconciliation
11-Mar-24	Carla Casco	\$ 200.00	0.30	\$	60.00	Feb's bank Statement Reconciliation
14-Mar-24	Darren Griffiths	\$ 500.00	0.10	\$	50.00	Request and review updated receivership banking.
10-Apr-24	Carla Casco	\$ 200.00	0.30	\$	60.00	March Bank Statement Reconciliation
8-May-24	Carla Casco	\$ 200.00	0.30	\$	60.00	April's Bank Statement Reconciliation
10-May-24	Angelo Consoli	\$ 500.00	0.10	\$	50.00	bank reconciliation
22-May-24	Sherri Murphy	\$ 200.00	0.90	\$	180.00	prepare schedule summary for report.
3-Jun-24	Carla Casco	\$ 200.00	0.20	\$	40.00	void cheque & re-issue same cheque BDO fees
7-Jun-24	Darren Griffiths	\$ 500.00	3.50	\$	1,750.00	Attend to status of receivership and next steps relative to the Receiver's final distribution and discharge Motion. Update receiver report no. 5. Related communications with counsel (Rosemary Fisher).
10-Jun-24	Darren Griffiths	\$ 500.00	1.00	\$	500.00	Review of receivership banking and update interim statement of receipts and disbursements. Related communications with counsel (Rosemary Fisher) addressing next steps relative to pending final distribution and discharge Motion.
11-Jun-24	Chris Mazur	\$ 575.00	0.20	\$	115.00	attend re court attendance, finalization, e-mails.
12-Jun-24	Chris Mazur	\$ 575.00	0.10	\$	57.50	attend re report amendments
12-Jun-24	Darren Griffiths	\$ 500.00	0.20	\$	100.00	Further communications with counsel (Rosemary Fisher) regarding invoicing and next steps.
17-Jun-24	Carla Casco	\$ 200.00	0.30	\$	60.00	prepared chq requisition, set up payable & print cheque
					<hr/>	
		1054.90	\$	369,510.00		

# APPENDIX Q

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

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

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**AFFIDAVIT OF ROSEMARY FISHER  
(Sworn: June 24, 2024)**

I, Rosemary Fisher, of the City of Burlington, in the Province of Ontario **MAKE  
OATH AND SAY:**

1. I am a partner with SimpsonWigle Law LLP, the legal counsel to the Court-appointed Receiver (the “**Receiver**”) of Mara Tech Aviation Fuels Ltd., Mara-Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively, the “**Debtors**” or “**Mara Tech**”), and, as such, have knowledge of the matters deposed to herein, except where such knowledge is stated to be based on information and belief, in which case I state the source of the information and verily believe such information to be true.
2. I assumed carriage of this file from my colleague, David J. Jackson, who is now retired. I have spoken to Mr. Jackson and am advised by him relative to his accounts attached hereto and referenced below and the work done as reflected therein. I am advised by Mr. Jackson and do verily believe that said work was

necessary.

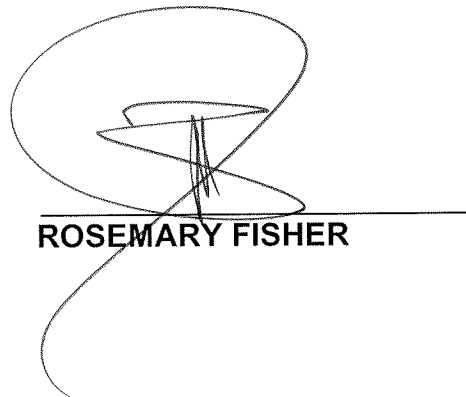
3. The Receiver was appointed, without security, of the assets, undertakings and properties of the Debtor by Court Order dated August 4, 2016.
4. In our capacity as legal counsel to the Receiver, we have prepared Statements of Account in connection with our role detailing our services rendered and disbursements incurred for the period July 20, 2016 through to and including December 28, 2016 (\$61,655.89), December 29, 2016 through to and including May 31, 2017 (\$43,415.90), June 1, 2017 through to and including October 23, 2017 (\$11,304.90), October 24, 2017 through to and including November 22, 2021 (\$19,087.42), and December 10, 2021 through to and including May 31, 2024, (\$25,508.56) for the total sum of \$160,972.67 inclusive of HST and disbursements. Attached hereto and marked as Exhibit "A" to this my Affidavit are copies of the Statements of Account.
5. I anticipate additional costs to complete this matter including attendance in Court relative to the within Motion to be approximately \$4,943.75 inclusive of tax and disbursements.
6. This Affidavit is made in support of a Motion to, *inter alia*, approve the receipts and disbursements of the Receiver and the accounts of its counsel and for no improper purpose.

SWORN before me at the City of  
Burlington, in the Province of Ontario  
This 24<sup>th</sup> day of June, 2024



A Commissioner, etc.

Tenisha Elaine Lashley, a  
Commissioner, etc., Province of  
Ontario, for SimpsonWigle LAW LLP,  
Expires: April 5, 2027



ROSEMARY FISHER



SimpsonWigle  
LAW

IN ACCOUNT WITH

December 29, 2016

1 Hunter Street East, Suite 200  
Hamilton, Ontario L8N 3W1  
P.O. Box 990, Hamilton, Ontario L8N 3R1  
Tel: 905-528-8411 Fax: 905-528-9008  
www.simpsonwigle.com

BDO Canada Limited, Receiver of Mara Tech Aviation  
Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech  
Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation  
Fuels (Sudbury) Ltd.

Attention: Darren Griffiths  
25 Main St. W., Suite 805  
Hamilton ON L8P 1H1

PLEASE RETURN ONE COPY OF OUR ACCOUNT WITH YOUR PAYMENT

**Re: Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.,  
Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels  
(Sudbury) Ltd.**

**File No: 118243**

TO OUR INTERIM ACCOUNT FOR LEGAL SERVICES RENDERED for the period from and  
including July 20, 2016 to and including December 28, 2016, with respect to the proposed  
receivership of Mara Tech Aviation Fuels Ltd.

OUR ACCOUNT ALL HEREIN

OUR FEE:	\$52,840.00
HST:	\$6,869.20

DISBURSEMENTS (not subject to HST)

Motion Filing Fee	\$160.00	
Corp. Doc. List	\$6.00	
Cert. of Status	\$78.00	
Profile Report	\$16.00	
PPSA Search	\$72.00	\$332.00

DISBURSEMENTS (subject to HST)

Photocopies	\$512.10	
Westlaw/Carswell	\$16.06	
Travel Expense	\$148.50	
Service of Documents	\$115.60	
Courier	\$109.17	
Miscellaneous	\$358.30	
Cert. of Status	\$27.00	
Out of Province Search	\$34.20	
PPSA Verbal Search	\$90.00	
Profile Report	\$18.00	\$1,428.93
HST:		\$185.76

TOTAL: \$61,655.89

BALANCE OWING:

\$61,655.89

Tanisha Elaine Lashley, a  
Commissioner, etc., Province of  
Ontario, for SimpsonWigle LAW LLP.  
Expires: April 5, 2027

This is Exhibit A referred to in the  
affidavit of ROSEMARY FISHER  
sworn before me, this 24th  
day of JUNE, 2024.  
*Tanisha Lashley*  
A COMMISSIONER FOR TAKING AFFIDAVITS

**E. & O.E.**

This is our Account herein

**SimpsonWigle LAW LLP**

Per: \_\_\_\_\_

David J. H. Jackson

In accordance with Section 93 of the Solicitors Act, interest will be charged at the rate of 3.0% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered.

H.S.T Registration Number is R122007156



1 Hunter Street East, Suite 200  
Hamilton, Ontario L8N 3W1  
P.O. Box 990, Hamilton, Ontario L8N 3R1  
Tel: 905-528-8411 Fax: 905-528-9008  
www.simpsonwigle.com

BDO Canada Limited, Receiver of Mara Tech Aviation  
Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech  
Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation  
Fuels (Sudbury) Ltd.  
**Attention: Darren Griffiths**  
**25 Main St. W., Suite 805**  
**Hamilton ON L8P 1H1**

PLEASE RETURN ONE COPY OF OUR ACCOUNT WITH YOUR PAYMENT

**Re: Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.,  
Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels  
(Sudbury) Ltd. (collectively, "Mara Tech")**

**File No: 118243**

TO OUR INTERIM ACCOUNT FOR LEGAL SERVICES RENDERED for the period from and including  
December 29, 2016 to and including May 31, 2017, with respect to the receivership of Mara Tech,  
particulars of which include the following:

29 Dec 16	receive and review letter from Darren Griffiths, of the Receiver's office, with respect to lengthy conversation with John Marandola, officer of Mara Tech, email regarding month to month at Windsor Airport; report to client with respect to draft letters to Luigi DeLisio, lawyer for Mara Tech, and potentially Windsor Airport regarding support of continued operations by Mara Tech	DJJ	.70	297.50
	receive and review letter from Luigi DeLisio and report; telephone communication with Tony VanKlink and Darren Griffiths with respect to proposed response to Luigi DeLisio	DJJ	1.30	552.50
	preparation of interim account and report (engaged .2)	DJJ	.10	42.50
	receive and review letter from Darren Griffiths with respect to December 19 <sup>th</sup> - financial information request	DJJ	.10	42.50
	telephone conference with Darren Griffiths with respect to amendments of correspondence to Luigi DeLisio, issues regarding viability/termination of receivership	DJJ	.20	85.00
02 Jan 17	review of the law relative to the discharge of a Receiver	TPL	2.50	500.00
	telephone conference with Luigi DiLisio with respect to Motion on January 5, 2017; to review of supporting affidavit, reply and report, directions to Carrie Venton, legal assistant in the office of SimpsonWigle LAW	DJJ	.70	297.50
	consider response to Luigi DeLisio and directions from the Court	DJJ	.30	127.50
	further research relative to the discharge of a receiver and to preparation of memorandum of law with respect to the same	TPL	3.90	780.00
	Engaged in research and memorandum of law with respect to issues relating to the discharge of a receiver	CDT	1.50	165.00
03 Jan 17	prepare and forward letter to Tony VanKlink with respect to extending the Agreement of Purchase and Sale date; to receipt of Windsor Agreement of Purchase and Sale; respond to Tony VanKlink; correspondence with Tony VanKlink with respect to attendance on the motion; telephone communication with Darren Griffiths with respect to response to Luigi DeLisio regarding motion; to drafting and preparation of letter to Luigi DeLisio regarding position on motion and report to Darren Griffiths; to communication with Steven Portelli and Luigi DeLisio with respect to release of November 4 <sup>th</sup> Agreement of Purchase and Sale; to preparation of motion for directions, communications regarding final inventory	DJJ	4.10	1742.50

	amend correspondence, Statement from Windsor Airport regarding rent arrears	DJJ	.20	85.00
	engaged in review of and amend notice of motion	DJJ	.20	85.00
04 Jan 17	telephone conference with Luigi DeLisio with respect to position on the motion; communications with Darren Griffiths regarding draft "position" letter to Luigi DeLisio and report	DJJ	.30	127.50
	receive and review letter from and reply to Tony VanKlink regarding extension	DJJ	.10	42.50
	telephone conference with Darren Griffiths regarding draft order, Third report, issues of bill payment, direction to Sherine Burke, legal assistant in the office of SimpsonWigle LAW	DJJ	.50	212.50
	communications with Clark Peddle, lawyer for the Applicant, and Darren Griffiths and communications with Windsor Airport	DJJ	.30	127.50
	Tel. conf	DJJ	.20	85.00
	receive and review letter from Darren Griffiths	DJJ	.10	42.50
	communications with Darren Griffiths with respect to finalizing the Receiver's Report and preparation for the motion	DJJ	.30	127.50
05 Jan 17	To attendance before Justice Arrell and negotiate consent order and report, includes travel of 1.5	DJJ	4.50	1912.50
06 Jan 17	telephone conference with Tony VanKlink	DJJ	.30	127.50
	draft order of Justice Arrell, correspondence with Luigi DeLisio with respect to approval and issue and enter of same, telephone conference with Tony VanKlink and then Luigi DeLisio regarding potential for Mara Tech to continue to operate in Windsor, review draft Third Report and telephone conference with Darren Griffiths and Nicole Sagolili, of the Receiver's office, regarding amendments to the same; report to client with respect to Tony VanKlink/Luigi DeLisio, correspondence with Tony VanKlink with respect to timing of A&V motion and his clients supporting affidavit	DJJ	2.40	1020.00
	telephone conference with Darren Griffiths	DJJ	.10	42.50
	engaged in review of and amend the Receiver's Third Report	DJJ	.10	42.50
08 Jan 17	communication with respect to final inventory and from Locke and reply	DJJ	.10	42.50
09 Jan 17	receive and review letter from Tony VanKlink and report regarding court approval	DJJ	.10	42.50
11 Jan 17	telephone conference with Chris Mazur, of the Receiver's office	DJJ	.10	42.50
12 Jan 17	telephone conference with Nicole Sagolila	DJJ	.10	42.50
	communication with Van Klink re closing, direction to Jim Brown (January 12 <sup>th</sup> ) and speak to Nicole Sagolila and receipt of AR from Rita	DJJ	.20	85.00
13 Jan 17	receive and review letter from Nicole Sagolili, review draft Third Report and make notes and report to client	DJJ	.50	212.50
16 Jan 17	to review of status email from David Jackson	JCB	.20	99.00
	telephone conference with Chris Mazur and Nicole Sagolili, review and further the preparation of the Third Report - requisite rule	DJJ	1.40	595.00
	amend draft Third Report and report to client	DJJ	1.30	552.50
	further service with respect to the amendment to the Third Report, telephone communications with Nicole Sagolili, preparation of Notice of Motion, draft Order (in the alternative paragraphs)	DJJ	2.30	977.50
17 Jan 17	telephone conference with Darren Griffiths, review various issues respecting January 19, 2017 forthcoming motion and following up items for Darren Griffiths	DJJ	.60	255.00
	communications with respect to service upon Jazz, Sunwing and report and review Supplementary Affidavit of John Marandola	DJJ	.20	85.00
18 Jan 17	to review of closing documents	JCB	.40	198.00
	to conference call with David Jackson and Darren Griffiths	JCB	.20	99.00
	to review of Employment Termination letter	JCB	.20	99.00
	to review of escrow letter	JCB	.30	148.50
	to correspondence with lawyer for Purchaser	JCB	.20	99.00
	to review of closing documents	JCB	.40	198.00

	preparation for Motion including preparation of argument, preparation of Factum including review of legal precedent, review report and speak to Nicole Sagolili and Darren Griffiths regarding rescinding the shortfall etc. (3), communications with Tony VanKlink with respect to closing issues and property interest of Lakes Leasing; telephone communication and correspondence with Daria Kalac of Lakes Leasing Corporation, including telephone communications (2) and emails of Lakes Leasing including review of leases; receipt of Affidavit of John Marandola; receipt of Affidavit of McCormick and Quick Gateway Statement of Law and Book of Authorities	DJJ	7.10	3017.50
	communications with respect to closing issues, (internal), email Tony VanKlink regarding status	DJJ	.10	42.50
	meeting with David Jackson to discuss the law relative to the discharge of a receiver; to revising Factum and Book of Authorities; discussions with David Jackson and Thomas P. Lambert, lawyer in the offices of SimpsonWigle LAW LLP, with respect to research on discharge of receiver	TPL	2.30	460.00
		CDT	.10	11.00
19 Jan 17	telephone conference with Darren Griffiths (vm)	DJJ	.10	42.50
	attend at St. Catherine's Courthouse; prepare for negotiations with counsel; commence argument before Justice Reid; obtain requisite Order; report to James C. Brown, lawyer in the offices of SimpsonWigle LAW LLP, regarding closing issue, includes travel	DJJ	5.00	2125.00
20 Jan 17	telephone conference with Darren Griffiths with respect to closing issues	DJJ	.20	85.00
	engaged in review of Human Rights Case direction and report	DJJ	.20	85.00
	receive and review letter from Tony VanKlink - direction to Nancy Mousseau, legal assistant in the office of SimpsonWigle LAW LLP, regarding completion of APS, includes email direction from Darren Griffiths	DJJ	.20	85.00
23 Jan 17	telephone conference with Lalonde re filing Affidavit of Service for Receiver's Certificate	DJJ	.10	42.50
25 Jan 17	engaged in review of Human Rights Case Assessment Direction and Boulard Application, obtain direction from John M. Wigle, lawyer in the office of SimpsonWigle LAW LLP; correspondence with Palombi and J Dowdall, report to client; direction to Carrie Venton with respect to further investigation with the Tribunal, direction to Thomas Lambert regarding legal issues with respect to the "Stay"	DJJ	1.40	595.00
	discussions with David Jackson with respect to human rights claim filed vs. debtor company in August 2015, preliminary advice;	JMW	.30	127.50
26 Jan 17	meeting with John M. Wigle relative to transferring Human Rights Complaint to the Superior Court of Justice;	TPL	.30	60.00
	review of case law relative to the effect of a stay of proceedings on HRTO application;	TPL	1.50	300.00
	discussions with Thomas P. Lambert about S.46 of Ontario Human Rights Code etc.;	JMW	.30	127.50
	engaged in review of and amend correspondence to Darren Griffiths, Luigi DeLisio, Dowdall and Palombi	DJJ	.20	85.00
27 Jan 17	telephone conference with J Dowdall (engaged .6), with respect to Human Rights complaint	DJJ	.40	170.00
	To reviewing the law relative to whether a receiver must hold back funds for a contingent claim that would be unsecured (HRTO)	TPL	.50	100.00
	telephone conversation with Jennifer re: Mara Tech Sudbury	TPL	.20	40.00
	Review of law relative to the HRTO having jurisdiction over a federally regulated industry and to reporting to David J. Jackson with respect to the same	TPL	1.00	200.00
30 Jan 17	telephone conference with Darren Griffiths with respect to Human Rights	DJJ	.10	42.50
01 Feb 17	review PPSA Searches with respect to GE Capital	CV	.20	18.00
	receive and review letter from Darren Griffiths with respect to	DJJ	.40	170.00

	GE/Wells Fargo lease, review PPSA searches and report and amend same			
	engaged in review of relevant case law, review Case Assessment, speak to the Receiver, complete submission, correspondence with Boulard, correspondence with Luigi DeLisio, speak to Darren Griffiths with respect to distribution Motion, status of miscellaneous pre-distribution issues	DJJ	1.30	552.50
02 Feb 17	engaged in review of and amend submission and correspondence to Boulard	DJJ	.10	42.50
	telephone conference with Darren Griffiths with respect to communication with accountant, book keeper and John Marandola, seize books and records	DJJ	.20	85.00
06 Feb 17	receive and review letter from Darren Griffiths with respect to invoice account, Royal Bank of Canada claim for expenses including BDO as agent and reply	DJJ	.30	127.50
08 Feb 17	telephone conference with Darren Griffiths with respect to A/R, interim distribution, Canada Revenue Agency, 7000 Inv Acct	DJJ	.20	85.00
13 Feb 17	review retainer and call Darren Griffiths	TPL	.60	120.00
20 Feb 17	receive and review Interim Decision of Pickell, report and correspondence with Pickell	DJJ	.30	127.50
27 Feb 17	receive and review letter from Human Rights Tribunal dismissal, report to client, directions to Paul Demarco, articling student in the office of SimpsonWigle LAW LLP	DJJ	.20	85.00
	telephone conference with Darren Griffiths, update in various issues including Accountants Bill	DJJ	.20	85.00
28 Feb 17	engaged in meeting with Paul Demarco with respect to investigating federal human rights claim	DJJ	.10	42.50
	engaged in review of HRT decision	PJD	.10	11.00
	email to CHRT regarding status of files	PJD	.10	11.00
	telephone conference with CHRT regarding status, various messages left	PJD	.20	22.00
13 Mar 17	telephone conference with CHRC regarding Mara Tech complaint	PJD	.20	22.00
	prepare and forward letter to CHRC regarding Mara Tech file status	PJD	.20	22.00
17 Mar 17	telephone conference with CHRC	PJD	.20	22.00
	prepare and forward letter to CHRC regarding demand for particulars, notice of receiving order	PJD	.30	33.00
22 Mar 17	telephone conference with Darren re status includes earlier miscellaneous regarding CRA audit	DJJ	.10	42.50
28 Mar 17	telephone conference with CHRC regarding status of complaint	PJD	.20	22.00
	email to David J. Jackson regarding status of CHRC complaint	PJD	.10	11.00
29 Mar 17	receive and review letter from Darren Griffiths and reply re treatment of human rights	DJJ	.10	42.50
09 Apr 17	receive and review letter from Darren Griffiths re CRA issues, petition	DJJ	.10	42.50
10 Apr 17	telephone conference with Darren Griffiths	DJJ	.10	42.50
24 May 17	review of law re circumstances a receiver can put a company into bankruptcy	TPL	1.40	280.00
25 May 17	receive and review emails re sale of Marandola property and telephone communication with Darren Griffiths	DJJ	.60	255.00
	telephone conference with Clark Peddle, realization to Royal Bank of Canada as it relates guarantors sale closing, discussion regarding rights, consider bankruptcy regarding distribution issues and then further discussion with Darren Griffiths – report	DJJ	.50	212.50
27 May 17	engaged in review of law regarding early distribution to stop the interest clock	DJJ	.10	42.50
28 May 17	research the law relative to a receiver making an early distribution of funds realized from sale of assets; to preparing a memorandum to David J. Jackson on the same.	TPL	3.10	620.00
30 May 17	telephone conference with Darren and report	DJJ	.20	85.00

OUR ACCOUNT ALL HEREIN

OUR FEE:		\$37,160.00
HST:		\$4,830.80

DISBURSEMENTS (not subject to HST)

Motion Filing Fees	\$260.80	
Certificate of Status	\$78.00	338.80

DISBURSEMENTS (subject to HST)

Photocopies	\$97.31	
Westlaw/Carswell	\$373.88	
Travel Expense	\$33.75	
Service of Documents/Filing Fees	\$201.60	
Courier	\$227.79	
Certificate of Status	\$27.00	\$961.33
HST:		\$124.97

TOTAL:

\$43,415.90

**BALANCE OWING:**

**\$43,415.90**

**E. & O.E.**

This is our Account herein  
**SimpsonWigle LAW LLP**

Per: \_\_\_\_\_  
David J. H. Jackson

In accordance with Section 33 of the Solicitors Act, interest will be charged at the rate of 3.0% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered.

H.S.T Registration Number is R122007156



1 Hunter Street East, Suite 200  
Hamilton, Ontario L8N 3W1  
P.O. Box 990, Hamilton, Ontario L8N 3R1  
Tel: 905-528-8411 Fax: 905-528-9008  
www.simpsonwigle.com

BDO Canada Limited, Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd.

**Attention: Darren Griffiths**  
**25 Main St. W., Suite 805**  
**Hamilton ON L8P 1H1**

PLEASE RETURN ONE COPY OF OUR ACCOUNT WITH YOUR PAYMENT

**Re: Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. (collectively, "Mara Tech")**

**File No: 118243**

TO OUR INTERIM ACCOUNT FOR LEGAL SERVICES RENDERED for the period from and including June 2, 2017 to and including October 20, 2017, with respect to the receivership of Mara Tech, particulars of which include the following:

14 Jun 17	telephone conference with Darren Griffiths, of the Receiver's office (vm)	DJJ	.10	42.50
16 Jun 17	receive and review letter from John Marandola, officer of Mara Tech, respond includes telephone communication to Luigi DeLisio, lawyer for Mara Tech	DJJ	.10	42.50
19 Jun 17	engaged in review of emails between Luigi DeLisio, John Marandola and Darren Griffiths, consider law	DJJ	.50	212.50
	telephone conference with Darren Griffiths with respect to various issues from Canada Revenue Agency ("CRA")	DJJ	.90	382.50
	telephone conference with David Jackson ("DJJ") lawyer in the office of SimpsonWigle LAW LLP, lawyer for the Receiver, and Darren Griffiths to discuss CRA issues	CDT	.40	44.00
20 Jun 17	Engaged in legal research and drafting memorandum of law to DJJ with respect to the Court appointed receiver obligations with respect to CRA assessments	CDT	2.70	297.00
21 Jun 17	telephone conference with Darren with respect to CRA issues	DJJ	1.30	552.50
	Brief discussion with DJJ and further research; engaged in legal research	CDT	1.10	121.00
	telephone conference with DJJ and Darren Griffiths to discuss CRA matters	CDT	.50	55.00
22 Jun 17	Engaged in legal research with respect to staying proceedings; drafting memorandum of law to DJJ with respect to the same; discussion with DJJ	CDT	1.90	209.00
23 Jun 17	telephone conference with Darren Griffiths with respect to "stay" as it relates to CRA Assessment investigation through BDO tax expert	DJJ	.20	85.00
24 Jun 17	Engaged in legal research and drafting memorandum of law to DJJ with respect to paramountcy issues and CRA assessments	CDT	3.10	341.00
26 Jun 17	engaged in review of draft letter to John Marandola and telephone conference with Darren Griffiths with respect to revising the same	DJJ	1.10	467.50
	engaged in review of Darren Griffiths draft communication to John Marandola with respect to CRA and communication with Darren Griffiths with respect to amending the same	DJJ	.30	127.50
	receive and review letter from Darren Griffith with respect to Stephanie's review	DJJ	.10	42.50
27 Jun 17	Drafting and preparation of correspondence to CRA with respect to extending the time for investigation and report to client (engaged 2.0)	DJJ	1.30	552.50

	telephone conference with Darren Griffith and correspondence to Luigi DeLisio and further correspondence with respect to scheduling	DJJ	.30	127.50
	engaged in review of and amend the draft letter to CRA and the report to client	DJJ	.20	85.00
28 Jun 17	receive and review letter from Rita; communication with Darren Griffiths with respect to timing; receipt and review of email from John Marandola	DJJ	.20	85.00
	further communications including telephone communication with Darren Griffiths with respect to HST issues	DJJ	.10	42.50
07 Jul 17	preparation of correspondence to Darren Griffiths with respect to PPSA search update	TPL	1.20	240.00
	receive and review updated PPSA search results for Mara Tech and related companies	TPL	.50	100.00
24 Jul 17	receive and review letter from Chris Mazur, of the Receiver's office, and respond with respect to updated vetting of security, realization with respect to Mara Tech Aviation Fuels (Thompson) Ltd.	DJJ	.10	42.50
	finalize correspondence with respect to PPSA searches for DJJ review	TPL	.40	80.00
	Preparation for and meeting with DJJ to discuss revisions to correspondence; and to revising correspondence	TPL	.20	40.00
03 Aug 17	obtain and print cases for DJJ	CDT	.20	40.00
28 Aug 17	telephone conference with Darren Griffiths with respect to issues relating to the unsecured claims and claim process/bankruptcy, update with respect to CRA and discuss scheduling	DJJ	.20	85.00
	receive and review letter from Darren Griffiths with respect to interim distribution, respond, directions to Sherine Burke ("SB"), legal assistant in the office of SimpsonWigle LAW, review claim process preliminary work with respect to claim process order and report regarding scheduling	DJJ	.20	85.00
06 Sep 17	telephone conference with the Registrar at the St. Catharine's Court office with respect to confirming motion hearing dates (x2)	SB	.20	25.00
20 Sep 17	email to Darren Griffiths with respect to proposed October 26, 2017 court date	DJJ	.10	42.50
	receipt of Luigi DeLisio's request for \$10,000 payment to John Marandola and address issues arising from the same	DJJ	.20	85.00
	telephone conference with Court office with respect to a proposed motion date for October 26, 2017	SB	.10	12.50
21 Sep 17	communications with respect to distribution issues and scheduling	DJJ	.10	42.50
22 Sep 17	engaged drafting Notice of Motion, Fee Affidavit, Order with respect to proposed distribution motion	SB	2.00	250.00
26 Sep 17	telephone conference with Darren Griffiths, update, discussion re distribution motion including claims process/bankruptcy scheduling	DJJ	.50	212.50
29 Sep 17	emails with Darren Griffiths re scope of the motion	DJJ	.10	42.50
02 Oct 17	receive and review letter from Darren Griffiths with respect to RBC/John Marandola holdback agreement	DJJ	.10	42.50
05 Oct 17	receive and review letter from Darren Griffiths (3) including review of trust claim and R&D	DJJ	.20	85.00
	telephone call with Darren Griffiths, preliminary discussion with respect to the Receiver's Fourth Report	DJJ	.30	127.50
06 Oct 17	telephone conference with Darren Griffiths with respect to the Receiver's Report for the proposed motion of October 26, 2017 and various issues	DJJ	1.10	467.50
	preliminary work and direction to SB with respect to preparation of accounts for the forthcoming motion of October 26, 2017	DJJ	.30	127.50
	receive and review letter from Darren Griffiths and reply with respect to issues discussed in previous telephone communication	DJJ	.20	85.00
	receive and review letter from Darren Griffiths with respect to independence issue	DJJ	.10	42.50
07 Oct 17	receive and review letter from Darren Griffiths with respect to independence issue and consolidation bankruptcy order	DJJ	.10	42.50

10 Oct 17	receive and review letter from Darren Griffiths with respect to appointment, letters and direction to SB with respect to review of the application record with respect to the issue and direction to Ali J. Mirza ("AJM"), articling student in the office of SimpsonWigle LAW LLP	DJJ	.10	42.50
11 Oct 17	receive and review letter from Darren Griffiths; telephone communication with Darren Griffiths with respect to guarantees	DJJ	.20	85.00
13 Oct 17	receive and review letter from Darren Griffiths and draft Report of the Receiver; review draft Report and consider issues engaged in meeting with Thomas P. Lambert ("TPL") of the office of SimpsonWigle LAW LLP, with respect to direction for issues regarding the proposed distribution	DJJ	.70	297.50
	telephone conference with Darren Griffiths with respect to furthering the completion of the Receiver's Fourth Report	DJJ	.20	85.00
15 Oct 17	prepare spreadsheet with respect to cross-guarantees of Mara Tech	DJJ	.70	297.50
16 Oct 17	telephone conference with Darren Griffiths with respect to report and cost issue, telephone conference with Clark Peddle, lawyer for the Applicant, with respect to procedural fees	TPL	.50	100.00
	review and amend notice of motion	DJJ	.40	170.00
	engaged in meeting with AJM and provide direction with respect to consolidation order precedent	DJJ	.50	212.50
		DJJ	.10	42.50
17 Oct 17	telephone conference with Darren Griffiths/Chris Mazur with respect to issues regarding distribution and correspondence to Luigi DeLisio with respect to the change of the hearing date for the Receiver's proposed motion from October 26, 2017 to November 2, 2017	DJJ	.80	340.00
23 Oct 17	preliminary work on letters re continuing operations and discussions with relevant parties; meeting with Tom Lambert; meeting with clerk;	DJJ	2.9	1,190.00
23 Oct 17	meeting with David Jackson	TL	.8	160.00
23 Oct 17	meeting with David Jackson; preparation of account	SB	2.3	375.00

## OUR ACCOUNT ALL HEREIN

### TIME SUMMARY:

David J. Jackson ("DJJ")	17.2	@	425.00	=	7,310.00
Sherine Burke ("SB")	4.6	@	125.00	=	575.00
Thomas P. Lambert ("TPL")	3.6	@	200.00	=	720.00
Curtis D. Tomlinson ("CDT")	9.7	@	110.00	=	1,067.00
Curtis D. Tomlinson ("CDT")	.2	@	200.00	=	40.00
Total hours	35.3				9,712.00

OUR FEE: \$9,712.00  
HST: \$1,262.56

DISBURSEMENTS (not subject to HST)  
PPSA Search

\$64.00 64.00

DISBURSEMENTS (subject to HST)  
Photocopies  
Westlaw/Carswell

\$19.20  
\$136.50

PPSA Search – Verbal  
HST:

\$80.00

\$235.70

\$ 30.64

TOTAL:

**\$11,304.90**

**BALANCE OWING:**

**\$11,304.90**

**E. & O.E.**

This is our Account herein  
**SimpsonWigle LAW LLP**

Per: \_\_\_\_\_  
David J. H. Jackson

In accordance with Section 33 of the Solicitors Act, interest will be charged at the rate of 3.0% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered.

H.S.T Registration Number is R122007156



**SimpsonWigle**  
LAW LLP

IN ACCOUNT WITH

November 25, 2021

1 Hunter Street East, Suite 200  
Hamilton, Ontario L8N 3W1  
P.O. Box 990, Hamilton, Ontario L8N 3R1  
Tel: 905-528-8411 Fax: 905-528-9008  
www.simpsonwigle.com

BDO Canada Limited, Receiver of Mara Tech Aviation  
Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech  
Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation  
Fuels (Sudbury) Ltd.  
**Attention: Darren Griffiths**  
25 Main St. W., Suite 805  
Hamilton ON L8P 1H1

PLEASE RETURN ONE COPY OF OUR ACCOUNT WITH YOUR PAYMENT

**Re: Receiver of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd.,  
Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels  
(Sudbury) Ltd. (collectively, "Mara Tech")**

**File No: 118243**

TO OUR INTERIM ACCOUNT FOR LEGAL SERVICES RENDERED for the period from and including  
October 24, 2017 to and including November 22, 2021, with respect to the receivership of Mara Tech.

**OUR ACCOUNT ALL HEREIN**

OUR FEE:		\$16,325.00
HST:		2,122.25

DISBURSEMENTS (not subject to HST)		
File Motion Record	\$160.00	160.00

DISBURSEMENTS (subject to HST)		
Photocopies	\$239.70	
Westlaw/Carswell	65.25	
Courier Charges	17.85	
Service of Documents	102.13	424.93
HST:		55.24

<b>BALANCE OWING:</b>		<b>\$19,087.42</b>
-----------------------	--	--------------------

**E. & O.E.**

This is our Account herein  
**SimpsonWigle LAW LLP**

Per:

David J. H. Jackson

In accordance with Section 34 of the Solicitors Act, interest will be charged at the rate of 3.0% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered

HST Registration Number is R122007156



# SimpsonWigle LAW LLP

1 Hunter Street East, Suite 200, Hamilton, Ontario L8N 3W1  
P.O. Box 990, Hamilton, Ontario L8N 3R1  
Tel: 905-528-8411 Fax: 905-528-9008  
www.simpsonwigle.com

## INVOICE

BDO Canada Limited  
Att: Darren Griffiths  
25 Main Street West  
Hamilton, ON  
L8P 1H1, CAN

Account Name	MARA TECH AVIATION FUELS LTD.		
Your Ref	Darren Griffiths	Invoice No.	INV01-17526
Our Ref	42/MAT21987/118243	Date	14 Jun 2024
Account No.	MAT21987/CNT616	Page	1 of 4

Date	Description	FE	Time	Amount excl. Tax	Tax Amount
<b>FEES</b>					
10 Dec 21	engaged in review of Receiver's draftFifth Report; review letter to stakeholders; telephone call with D. Griffiths;	211	1.70 @ 495	\$ 841.50	\$ 109.40
14 Dec 21	review emails from D. Griffiths and C. Mazur including amended letter to stakeholders and D. Griffiths; points for discussion with L. DeLisio; telephone communication with L. DeLisio and report to client; conference call with D. Griffiths and C. Mazur in preparation for call to L. DeLisio with respect to amendments to the stakeholders' letter;	211	1.40 @ 495	\$ 693.00	\$ 90.09
24 Nov 22	emails with C. Mazur re next steps;	151	0.10 @ 420	\$ 42.00	\$ 5.46
29 Nov 22	emails with C. Mazur re scheduling videoconference re next steps;	151	0.10 @ 420	\$ 42.00	\$ 5.46
01 Dec 22	review of email chain, review of CRA claim and review of R&D Statement in preparation for conference call with C. Mazur and D. Griffiths; attendance at videoconference, review of further emails from D. Griffiths and emails with D. Griffiths re next steps;	151	1.10 @ 420	\$ 462.00	\$ 60.06
01 Dec 22	engaged in meeting with BDO and preparation for Distribution Motion;	42	1.10 @ 525	\$ 577.50	\$ 75.08
20 Mar 23	engaged in review of various emails from D. Griffiths re background; draft letter to L. DeLisio; finalize;	42	0.70 @ 575	\$ 402.50	\$ 52.33
14 Apr 23	review email from L. DeLisio re CRA; report to clients;	42	0.20 @ 575	\$ 115.00	\$ 14.95
17 Apr 23	review email from C. Mazur; review email from D. Griffiths with attachments; reply;	42	0.20 @ 575	\$ 115.00	\$ 14.95
20 Apr 23	email to BDO;	42	0.10 @ 575	\$ 57.50	\$ 7.48
21 Apr 23	telephone call with BDO; review emails; conference call with C. Mazur; D. Griffiths;	42	0.50 @ 575	\$ 287.50	\$ 37.38
03 May 23	engaged drafting letter to L. DeLisio;	42	0.40 @ 575	\$ 230.00	\$ 29.90
04 May 23	review email from D. Griffiths re draft letter to L. DeLisio; email to C. Mazur; review reply;	42	0.20 @ 575	\$ 115.00	\$ 14.95
10 May 23	review email from D. Griffiths; review changes to letter to L. DeLisio; revise letter; email to BDO;	42	0.30 @ 575	\$ 172.50	\$ 22.43

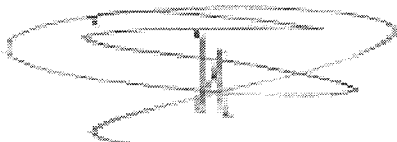
Account No.	MAT21987/CNT616	Invoice No.	INV01-17526	Date	14 Jun 2024	Page	2 of 4
Date	Description	FE	Time	Amount excl. Tax	Tax Amount		
10 May 23	email exchanges with BDO to finalize letter to L. DeLisio;	42	0.40 @ 575	\$ 230.00	\$ 29.90		
22 May 23	email to BDO re status;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
25 May 23	review of email chain re S. Zeitz email on LawPro claim and production of confidential appendices; videoconference with C. Mazur and D. Griffiths; preparation of draft response to S. Zeitz re same;	151	1.10 @ 500	\$ 550.00	\$ 71.50		
26 May 23	emails and phone call with S. Zeitz re update on lawsuit with companies and report to BDO on same;	151	0.80 @ 500	\$ 400.00	\$ 52.00		
29 May 23	emails with D. Griffiths re amount for unsecured claims to be paid out and forward email to S. Zeitz re same;	151	0.20 @ 500	\$ 100.00	\$ 13.00		
26 Jun 23	review email from D. Griffin re next steps; reply;	42	0.20 @ 575	\$ 115.00	\$ 14.95		
18 Jul 23	preparation of memorandum to clerk; draft letter to L. DeLisio;	42	0.30 @ 575	\$ 172.50	\$ 22.43		
19 Jul 23	engaged in review of report and amend; memo to clerk;	42	0.40 @ 575	\$ 230.00	\$ 29.90		
25 Jul 23	review email from L. DeLisio; report to client;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
26 Jul 23	telephone call with L. DeLisio; report to BDO;	42		\$ 575.00	\$ 74.75		
31 Jul 23	prepare and forward letter to L. DeLisio;	42	0.30 @ 575	\$ 172.50	\$ 22.43		
22 Aug 23	review email from D. Griffiths; reply;	42	0.20 @ 575	\$ 115.00	\$ 14.95		
25 Aug 23	work on Distribution and Discharge Motion;	42	1.30 @ 575	\$ 747.50	\$ 97.18		
06 Sep 23	preparation of memorandum to clerk re St. Catharines' Motion dates;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
07 Sep 23	email to L. DeLisio; review reply and report to client; review email from client; email to Department of Justice re dates;	42	0.50 @ 575	\$ 287.50	\$ 37.38		
12 Sep 23	review email from D. Griffiths; reply;	42	0.20 @ 575	\$ 115.00	\$ 14.95		
14 Sep 23	email to L. DeLisio; client;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
27 Sep 23	numerous exchanges with L. DeLisio; P. Zevenhuizen and BDO; discussion with St. Catharines' Trial Coordinator;	42	0.40 @ 575	\$ 230.00	\$ 29.90		
29 Sep 23	email to L. DeLisio;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
16 Oct 23	review email from D. Griffiths; email to Department of Justice; review reply;	42	0.20 @ 575	\$ 115.00	\$ 14.95		
20 Oct 23	email to D. Griffiths;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
23 Oct 23	engaged in review of file; email to D. Griffiths re Motion;	42	0.30 @ 575	\$ 172.50	\$ 22.43		
24 Oct 23	review email from BDO; further exchanges; preparation of Motion materials; engaged in meeting with C. Mazar and D. Griffiths; engaged in review of file;	42	1.90 @ 575	\$ 1,092.50	\$ 142.03		
24 Oct 23	work on Notice of Motion;	TL	0.80 @ 125	\$ 100.00	\$ 13.00		
26 Oct 23	to all necessary discussions with the Receiver, David Jackson and review of prior reports, correspondence, Proofs of Claim, case law and Motion materials with a view to finalizing the Notice of Motion and all input relative to the Receiver's Fifth Report;	42	5.00 @ 575	\$ 2,875.00	\$ 373.75		
27 Oct 23	review email from C. Mazur re disallowance; engaged in review of accounts; memo to clerk re Fee Affidavit; revisions to draft Order;	42	0.90 @ 575	\$ 517.50	\$ 67.28		
27 Oct 23	preparation of blacklined draft Order for distribution and discharge;	TL	1.30 @ 125	\$ 162.50	\$ 21.13		
27 Oct 23	work on Fee Affidavit;	TL	0.40 @ 125	\$ 50.00	\$ 6.50		
30 Oct 23	engaged in review of numerous emails/attachments from BDO; clerk re Motion materials; revisions thereto;	42	0.70 @ 575	\$ 402.50	\$ 52.33		
30 Oct 23	engaged drafting letter to K. Smith-Wayland; work on comments to Receiver's Fifth Report;	42	0.80 @ 575	\$ 460.00	\$ 59.80		
30 Oct 23	revisions to draft Order;	TL	0.20 @ 125	\$ 25.00	\$ 3.25		

Account No.	MAT21987/CNT616	Invoice No.	INV01-17526	Date	14 Jun 2024	Page	3 of 4
Date	Description	FE	Time	Amount excl. Tax	Tax Amount		
30 Oct 23	engaged in review of Receiver's Report; find appendices in the directory; revisions to Fee Affidavit; revisions to Notice of Motion; email to client re exhibit stamp on Exhibit A to Fee Affidavit;	TL	2.10 @ 125	\$ 262.50	\$ 34.13		
31 Oct 23	gather appendices; prepare Motion cover and index pages; revisions to Fee Affidavit;	TL	0.90 @ 125	\$ 112.50	\$ 14.63		
01 Nov 23	engaged in meeting with K. Smith-Wayland; revisions to letter to K. Smith-Wayland;	42	0.40 @ 575	\$ 230.00	\$ 29.90		
02 Nov 23	revisions to letter to Department of Justice;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
06 Nov 23	revisions to Fifth Report and Notice of Motion; email to client;	42	0.80 @ 575	\$ 460.00	\$ 59.80		
07 Nov 23	review of draft Rreceiver's Report and consider case law re validity of Proof of Claim;	151	1.80 @ 500	\$ 900.00	\$ 117.00		
07 Nov 23	email to client; B. Sarsh;	42	0.20 @ 575	\$ 115.00	\$ 14.95		
08 Nov 23	review of updated draft Receiver's Report and further consideration of case law re validity of Proof of Claim;	151	2.00 @ 500	\$ 1,000.00	\$ 130.00		
08 Nov 23	continued with review of cases re disallowance of claim;	151	1.50 @ 500	\$ 750.00	\$ 97.50		
08 Nov 23	telephone call with D. Griffiths and notes for Report; Claims Procedure Order; prepare and forward letter to L. DeLisio; Department of Justice; email to D. Griffiths;	42	0.70 @ 575	\$ 402.50	\$ 52.33		
09 Nov 23	finalizing case law review re disallowance of claim and summary re same;	151	2.00 @ 500	\$ 1,000.00	\$ 130.00		
10 Nov 23	work on Factum;	42	0.70 @ 575	\$ 402.50	\$ 52.33		
15 Nov 23	research re debtor solicitor client fees;	217	0.90 @ 325	\$ 292.50	\$ 38.03		
17 Nov 23	continued research and drafting memo re lien;	217	1.10 @ 325	\$ 357.50	\$ 46.48		
17 Nov 23	review email from D. Griffiths; reply;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
27 Nov 23	review email from D. Griffiths; reply; email to Department of Justice;	42	0.20 @ 575	\$ 115.00	\$ 14.95		
27 Nov 23	preparation of memorandum to clerk;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
29 Nov 23	review email from Department of Justice; report to client; finalize Report/Affidavit;	42	0.50 @ 575	\$ 287.50	\$ 37.38		
04 Dec 23	review file/emails to confirm that we have all the report appendices;	TL	1.20 @ 125	\$ 150.00	\$ 19.50		
04 Dec 23	review email from T. Lashley re Appendices; review of same; revise Report and respond to Receiver;	42	0.30 @ 575	\$ 172.50	\$ 22.43		
15 Dec 23	email to D. Griffiths; review email from D. Griffiths with attachments;	42	0.30 @ 575	\$ 172.50	\$ 22.43		
20 Dec 23	email to D. Griffiths re fees;	42	0.10 @ 575	\$ 57.50	\$ 7.48		
<b>TOTAL FEES</b>				<b>\$ 21,923.00</b>	<b>\$ 2,850.16</b>		
<b>DISBURSEMENTS</b>							
	Westlaw  Carswell			\$ 602.00	\$ 78.26		
	Photocopies			\$ 48.80	\$ 6.34		
<b>TOTAL DISBURSEMENTS</b>				<b>\$ 650.80</b>	<b>\$ 84.60</b>		
<b>TOTAL FEES AND DISBURSEMENTS</b>				<b>\$ 22,573.80</b>			
<b>TOTAL TAX @ 13.00%</b>				<b>\$ 2,934.76</b>			
<b>TOTAL DUE ON THIS INVOICE</b>				<b>\$ 25,508.56</b>			
Payable upon Presentation (0 Days)							

Account No.	MAT21987/CNT616	Invoice No.	INV01-17526	Date	14 Jun 2024	Page	4 of 4
-------------	-----------------	-------------	-------------	------	-------------	------	--------

Code	Fee Earner	Time	Rate/hr	Total Fees
151	Bart Sarsh	1.30	420.00	546.00
151	Bart Sarsh	9.40	500.00	4,700.00
217	Daniel R. Lilko	2.00	325.00	650.00
211	David J. Jackson - Emeritus	3.10	495.00	1,534.50
42	Rosemary Fisher	1.10	525.00	577.50
42	Rosemary Fisher	21.70	575.00	12,477.50
42	Rosemary Fisher	N/A	N/A	575.00
TL	Tanisha Lashley	6.90	125.00	862.50

SimpsonWigle LAW LLP



Rosemary Fisher

In accordance with Section 33 of the Solicitors Act, interest will be charged at the rate of 3.0% per annum on unpaid fees, charges or disbursements calculated from a date that is 30 days after this statement is delivered.

H.S.T Registration Number is R122007156

TAB 3

Court File No. 56184/15\_\_\_\_\_

ONTARIO  
SUPERIOR COURT OF JUSTICE  
~~COMMERCIAL LIST~~

THE HONOURABLE ) ~~WEEKDAY~~THURSDAY, THE #25<sup>TH</sup>  
JUSTICE )  
DAY OF ~~MONTH~~JULY, ~~20YR~~2024

B E T W E E N:

ROYAL BANK OF CANADA  
PLAINTIFF

PlaintiffApplicant

- and -

MARA TECH AVIATION FUELS LTD.,  
MARA-TECH AVIATION SERVICES LTD.,  
MARA TECH AVIATION FUELS (THOMPSON) LTD., and  
MARA TECH AVIATION FUELS (SUDBURY) LTD.  
DEFENDANT

DefendantRespondents

DISTRIBUTION AND DISCHARGE ORDER

THIS MOTION, made by BDO Canada Limited~~[RECEIVER'S NAME]~~ in its capacity as the Court-appointed ~~R~~Receiver (the "**Receiver**" or "**BDO**"), without security, of all the undertakings, properties and assets of Mara Tech Aviation Fuels Ltd. ("**Fuels**"), Mara-Tech Aviation Services Ltd. ("**Services**"), Mara Tech Aviation Fuels (Thompson) Ltd. ("**Thompson**"), and Mara Tech Aviation Fuels (Sudbury) Ltd. ("**Sudbury**") ~~[DEBTOR]~~ (collectively, the "**Debtors**" or "**Mara Tech**"), for an order:

1. abridging and validating the time for and manner of service of this Notice of Motion,  
the Fifth Report of the Receiver dated July 15, 2024 (the "**Fifth Report**") and the Motion  
Record herein and directing any further service of this Notice of Motion, Fifth Report and

Motion Record be dispensed with such that this motion is properly returnable on July 25, 2024;

2. for directions in respect of the unsecured claim of the Canada Revenue Agency, which unsecured claims against Mara Tech total \$72,484.43 for employee source deductions and GST/HST;

3. authorizing the Receiver to distribute any future HST refunds to Mara Tech's unsecured creditors, excluding Thompson, if and when received;

4. approving the activities and conduct of the Receiver as ~~set out~~detailed in the Fifth Report of the Receiver dated [DATE] (the "Report");

~~4.5.~~ approving the Receiver's Statement of Receipts and Disbursements as detailed in the Fifth Report;

~~2.6.~~ approving the fees and disbursements of the Receiver and its counsel as detailed in the Fifth Report and authorizing payment of same;

~~3.7.~~ approving and authorizing the distribution of the ~~remaining~~ proceeds available in the estate of the Debtor to CRA, the unsecured creditors (as detailed in the Fifth Report), BDO Canada Limited and its counsel, SimpsonWigle LAW LLP, plus interest that may accrue on the amounts payable to them to the date of payment; [and]

~~4.8.~~ discharging ~~[RECEIVER'S NAME]~~BDO Canada Limited as Receiver of the ~~undertaking, p~~Property and assets of the Debtor (as defined in the Appointment Order) upon the Receiver filing a certificate certifying that it has completed the other activities described in the Fifth Report, provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of BDO Canada Limited in its capacity as Receiver; and

5.9. releasing ~~[RECEIVER'S NAME]~~ BDO Canada Limited from any and all liability, as set out in paragraph 95 of this Order<sup>1</sup>,

was heard this day at the Robert S.K. Welch Courthouse, 59 Church Street, St. Catharines, Ontario ~~330 University Avenue, Toronto, Ontario.~~

ON READING the Fifth Report, the affidavits of the Receiver and its counsel as to fees (the "**Fee Affidavits**"), and on hearing the submissions of counsel for the Receiver, and counsel for the Department of Justice, no one else appearing although served as evidenced by the Affidavit of Service of ~~[NAME]~~ Tanisha Lashley sworn [DATE], filed<sup>2</sup>;

1. THIS COURT ORDERS that the time for and manner of service of the Notice of Motion, the Fifth Report and the Motion Record be and is hereby abridged and validated and any further service of the Notice of Motion, the Fifth Report and the Motion Record is hereby dispensed with such that the within Motion is properly returnable on this day;

2. THIS COURT ORDERS AND DIRECTS that the unsecured claim of Canada Revenue Agency in the total sum of \$72,484.43 for employee source deductions and GST/HST be allowed.

1. THIS COURT ORDERS that the Receiver is hereby authorized to distribute any future HST refunds to Mara Tech's unsecured creditors, excluding Thompson, if and when received.

2. THIS COURT ORDERS that the activities and conduct of the Receiver, as set out in the Fifth Report, are hereby approved.

4.3. THIS COURT ORDERS that the Receiver's Statement of Receipts and Disbursements, as set out in the Fifth Report, is hereby approved.

---

<sup>1</sup>-If this relief is being sought, stakeholders should be specifically advised, and given ample notice. See also Note 4, below.

<sup>2</sup>-This model order assumes that the time for service does not need to be abridged.

2.4. THIS COURT ORDERS that the fees and disbursements of the Receiver and its counsel, as set out in the Fifth Report and the Fee Affidavits, are hereby approved and payment of same is hereby authorized.

5. THIS COURT ORDERS that, after payment of the fees and disbursements herein approved, the Receiver shall pay the monies remaining in its hands to: ~~NAME OF PARTY~~<sup>3</sup>

(a) Unsecured creditors in the amount of \$95,348.00;

(b) BDO Canada Limited in the amount of \$5,650.00; and,

(c) SimpsonWigle LAW LLP in the amount of \$4,953.75,

3. plus interest that may accrue on the aforesaid amounts to the date of payment.

4.6. THIS COURT ORDERS that upon payment of the amounts set out in paragraph 7 hereof [and upon the Receiver filing a certificate certifying that it has completed the other activities described in the Fifth Report], such certificate to be in accordance with Schedule "A" to this Order, the Receiver shall be discharged as Receiver of the undertaking, p~~Property and assets~~ of the Debtor (as defined in the Appointment Order), provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of BDO Canada Limited ~~[RECEIVER'S NAME]~~ in its capacity as Receiver.

5.7. ~~[THIS COURT ORDERS AND DECLARES that [RECEIVER'S NAME] BDO Canada Limited~~ is hereby released and discharged from any and all liability that ~~[RECEIVER'S NAME] BDO Canada Limited~~ now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of BDO Canada Limited ~~[RECEIVER'S NAME]~~ while acting in its capacity as Receiver herein, save and except for

---

<sup>3</sup>~~This model order assumes that the material filed supports a distribution to a specific secured creditor or other party.~~

any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, BDO Canada Limited~~[RECEIVER'S NAME]~~ is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.<sup>4</sup>

---

<sup>4</sup>~~The model order subcommittee was divided as to whether a general release might be appropriate. On the one hand, the Receiver has presumably reported its activities to the Court, and presumably the reported activities have been approved in prior Orders. Moreover, the Order that appointed the Receiver likely has protections in favour of the Receiver. These factors tend to indicate that a general release of the Receiver is not necessary. On the other hand, the Receiver has acted only in a representative capacity, as the Court's officer, so the Court may find that it is appropriate to insulate the Receiver from all liability, by way of a general release. Some members of the subcommittee felt that, absent a general release, Receivers might hold back funds and/or wish to conduct a claims bar process, which would unnecessarily add time and cost to the receivership. The general release language has been added to this form of model order as an option only, to be considered by the presiding Judge in each specific case. See also Note 1, above.~~

**Schedule A – Form of Receiver’s Discharge Certificate**

Court File No. 56184/15

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**

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

**ROYAL BANK OF CANADA**

Applicant

and

**MARA TECH AVIATION FUELS LTD.,**  
**MARA-TECH AVIATION SERVICES LTD.,**  
**MARA TECH AVIATION FUELS (THOMPSON) LTD., and**  
**MARA TECH AVIATION FUELS (SUDBURY) LTD.**

Respondents

**RECEIVER’S CERTIFICATE OF COMPLETION**

1. The Receiver hereby certifies that it has completed the activities described in the Fifth Report of the Receiver dated July 15, 2024.

Dated: ....., 2024

BDO Canada Limited, in its capacity as Court-appointed Receiver of the assets, undertakings and properties of Mara Tech Aviation Fuels Ltd., Mara Tech Aviation Services Ltd., Mara Tech Aviation Fuels (Thompson) Ltd., and Mara Tech Aviation Fuels (Sudbury) Ltd. and not in its personal capacity

\_\_\_\_\_  
Christopher Mazur, CIRP, LIT

**ROYAL BANK OF CANADA**

**-AND-**

**MARA TECH AVIATION FUELS LTD. ET AL**

Applicant

Respondents

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

PROCEEDINGS COMMENCED AT  
ST. CATHARINES

**ORDER**

**SimpsonWigle LAW LLP**  
1006 Skyview Drive, Suite 103  
Burlington, ON L7P 0V1

**Rosemary A. Fisher**  
**(LSO No. 32238T)**

Email: [fisherr@simpsonwigle.com](mailto:fisherr@simpsonwigle.com)  
Telephone: (905) 639-1052

Lawyers for the Receiver, BDO  
Canada Limited

ROYAL BANK OF CANADA

-AND-

MARA TECH AVIATION FUELS LTD. ET AL

Applicant

Respondents

**ONTARIO  
SUPERIOR COURT OF JUSTICE**

PROCEEDINGS COMMENCED AT  
ST. CATHARINES

**MOTION RECORD**

**SimpsonWigle LAW LLP**  
1006 Skyview Drive, Suite 103  
Burlington, ON L7P 0V1

**Rosemary A. Fisher**  
**(LSO No. 32238T)**

Email: [fisherr@simpsonwigle.com](mailto:fisherr@simpsonwigle.com)  
Telephone: (905) 639-1052

Lawyers for the Receiver, BDO  
Canada Limited