

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP
DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA,
402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK
STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744
ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788
ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244
ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED,
2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC.,
2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED,
2431264 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770
ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675
ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556
ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768
ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753
ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER,
RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN
CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE
DOE 2, JOHN DOE 1 and JOHN DOE 2**

Defendants

**MOTION RECORD
(Returnable Nov 5, 2020)**

Date: November 2, 2020

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*Lawyers for BDO Canada Limited in
its capacity as the court-appointed
Receiver of 908593 Ontario Limited,
operating as Eagle Travel Plaza, et
al.*

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N :

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 2431264 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and JOHN DOE 2

Defendants

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TAB 1

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N :

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 2431264 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and JOHN DOE 2

Defendants

**NOTICE OF MOTION
(returnable November 5, 2020)**

BDO Canada Limited (“**BDO**”), in its capacity as Court-appointed receiver and manager (in such capacity, the “**Receiver**”) of the assets, undertakings and properties of 908593 Ontario Limited operating as Eagle Travel Plaza (“**908**”), 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (collectively, the “**Debtors**”), will make a motion to a Judge presiding over the Commercial List on November

5, 2020 at 11:00 a.m., or as soon after that time as the motion can be heard, via judicial videoconference due to the COVID-19 emergency via the following Zoom coordinates: <https://zoom.us/j/96119837640?pwd=ZlpUZEExXdUx1eXVxMStBVG1FNlpGQT09>.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

1. **THE MOTION IS FOR**, amongst other things, an order:

- (a) if necessary, abridging the time for service and filing of this notice of motion and the motion record or, in the alternative, dispensing with same;
- (b) amending and restating the Order of the Honourable Mr. Justice Hainey dated September 30, 2019 (as subsequently amended on October 4, 2019 and on October 11, 2019, the “**Appointment Order**”), to empower and authorize, but not obligate, the Receiver to make an assignment in bankruptcy on behalf of any or all of the Debtors;
- (c) specifically authorizing and directing the Receiver to file an assignment in bankruptcy for the general benefit of creditors on behalf of 908 and 1393382 Ontario Limited (collectively, the “**Proposed Bankrupt Debtors**”);
- (d) approving the Receiver’s Ninth Report to the Court dated October 31, 2020 (the “**Ninth Report**”), and the actions of the Receiver described therein; and
- (e) such further and other relief as counsel may advise and this Court may permit.

2. **THE GROUNDS FOR THE MOTION ARE:**

Appointment Order

- (a) pursuant to the Appointment Order, BDO was: (i) appointed as Receiver, without security, of all the assets, undertakings and properties of the Debtors, including all proceeds thereof (the “**Property**”); and (ii) empowered and authorized, but not obligated, to act at once in respect of all of the Property;

- (b) the circumstances leading up to the Receiver's appointment are summarized in the motion record filed by Canadian Imperial Bank of Commerce in support of its application to appoint the Receiver, which has been sealed;
- (c) paragraph 3 of the Appointment Order empowers and authorizes, but does not obligate, the Receiver to act at once in respect of the Property;
- (d) the Appointment Order does not provide the Receiver with the express power to make an assignment in bankruptcy on behalf of any or all of the Debtors. In light of the events that have occurred, the Receiver requires this power in order to administer these estates to their conclusion;

Assignment into Bankruptcy of the Bankrupt Debtors

- (e) there remain unpaid creditors of 908 of a value which is believed to be in excess of the amount of available proceeds for distribution by the Receiver;
- (f) in particular, the Receiver received a letter from the Canada Revenue Agency ("**CRA**") advising that, based on their review of the January 1, 2018 to September 30, 2019 period, the goods and services tax and harmonized sales tax of 908 is in excess of \$10,000,000 (the "**908 CRA Indebtedness**");
- (g) based on the status of 908's records, CRA has expressed further concern that 908 does not have the support to justify the HST input tax credits that have been claimed;
- (h) CRA has also submitted: (a) a letter in respect of 2145754 Ontario Limited with respect to unreported income and the resultant corporate taxes; (b) a notice in respect of 2364507 relating to the period April 1, 2014 to September 30, 2019, with a net HST adjustment totalling \$636,326.61; (c) a claim in respect of 2612550 Ontario Limited; and (d) a limited claim in respect of 1393382 Ontario Limited (collectively with the 908 CRA Indebtedness, the "**CRA Claims**");

- (i) the Receiver has not been able to locate any documentation filed by the Debtors relevant to the CRA Claims, and has not received any response from counsel or the officers, directors or controlling minds of the Debtors and accordingly, the Receiver is not in a position to respond to CRA's assessments without further documentation;
- (j) the directors, officers and controlling minds of the Debtors have not cooperated with the Receiver in several respects, including with respect to providing the information and documentation relevant to the CRA Claims, despite numerous requests by the Receiver. Additionally, there is no accurate list of creditors for any of the Bankrupt Debtors;
- (k) an assignment in bankruptcy of the Bankrupt Debtors will allow the Receiver to implement a claims process and facilitate the scheme of creditor priorities provided in the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (as amended, the "**BIA**");
- (l) the Receiver requires the power to make an assignment in bankruptcy on behalf of the Bankrupt Debtors to effect this result;
- (m) the facts set out in the Ninth Report;
- (n) the inherent and equitable jurisdiction of this Court;
- (o) the terms of the Appointment Order;
- (p) the provisions of the BIA, including section 249 thereof;
- (q) rules 1.04, 1.05, 2.01, 2.03, 3.02, 16, 17 and 37 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and
- (r) such further and other grounds as counsel may advise and this Court may permit.

3. **THE FOLLOWING DOCUMENTARY EVIDENCE** will be used at the hearing of the motion:

- (a) the Ninth Report;
- (b) such further and other material as counsel may submit and this Court may permit.

Date: November 2, 2020

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*Lawyers for BDO Canada Limited in its
capacity as the court-appointed Receiver of
908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.*

TO: ATTACHED SERVICE LIST

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and-

SIMRANJIT DHILLON et al.
Defendants

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

NOTICE OF MOTION
(returnable November 5, 2020)

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*Lawyers for BDO Canada Limited in its capacity as the
court-appointed Receiver of 908593 Ontario Limited,
operating as Eagle Travel Plaza, et al.*

TAB 2

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.) THURSDAY, THE 5TH
)
JUSTICE HAINEY) DAY OF NOVEMBER, 2020

B E T W E E N :

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP
DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA,
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CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE
DOE 2, JOHN DOE 1 and JOHN DOE 2**

Defendants

ORDER

THIS MOTION, made by BDO Canada Limited (“**BDO**”), in its capacity as Court-appointed receiver and manager (in such capacity, the “**Receiver**”) of the assets, undertakings and properties of 908593 Ontario Limited operating as Eagle Travel Plaza (“**908**”), 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited and 2612550 Ontario Limited (collectively, the “**Debtors**” and any one a “**Debtor**”), for an order, amongst other things, amending and restating the Order of the Honourable Mr. Justice Hainey dated September 30, 2019 (as amended, the “**Appointment Order**”) to empower and authorize, but not obligate, the Receiver to make an assignment in bankruptcy on behalf of any or all of the Debtors, was heard this by judicial teleconference via Zoom due to the COVID-19 emergency.

ON READING the Receiver’s Ninth Report to the Court dated October 30, 2020 (the “**Ninth Report**”) and the appendices thereto, and on hearing the submissions of counsel for the Receiver and such other counsel as were present, no one appearing for any other person on the service list although duly served as appears from the affidavit of service of Damian Lu sworn October 31, 2020,

1. **THIS COURT ORDERS** that the time for service of the notice of motion and the motion record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
 2. **THIS COURT ORDERS** that the Ninth Report, and the activities of the Receiver described therein, be and are hereby approved.
 3. **THIS COURT ORDERS** that the Appointment Order be and is hereby amended and restated in the form attached hereto as **Schedule “A”**.
 4. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to file an assignment in bankruptcy on behalf of 908 and 1393382 Ontario Limited.
-

SCHEDULE "A"

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)

MONDAY, THE 30TH

JUSTICE HAINEY)

DAY OF SEPTEMBER, 2019

B E T W E E N:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,
MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS
EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET
SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK
STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED,
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(OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS
INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1
and JOHN DOE 2**

Defendants

AMENDED ORDER

THIS MOTION made by the Plaintiff 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 receiver and manager (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza, 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED (collectively the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record dated September 30, 2019 and on hearing the submissions of counsel for the applicant, counsel for BDO Canada Limited in its capacity as proposed receiver, and upon being advised that counsel for certain of the Debtors was given notice of this motion, 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 Motion and the Motion 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 at once 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 manage, operate, and carry on the business of the Debtor, 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 Debtor;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, investigators, 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;
- (e) 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;
- (f) 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;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) 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;
- (i) 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 Debtor, 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;

- (j) 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;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
- (l) without the approval of this Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and
- (m) 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;
- (n) 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;
- (o) 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;
- (p) 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;

- (q) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (r) 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;
- (s) to make an assignment in bankruptcy on behalf of any or all of the Debtors;
- (t) 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;
- (u) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (v) to provide copies of any materials that Grant Thornton Limited requests, and which the Receiver believes, acting reasonably, the Grant Thornton requires, which may be of assistance or required as part of Grant Thornton's engagement by the Plaintiff to conduct a forensic investigation. Materials shall include but shall not be limited to electronic records or information contained therein.
- (w) 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 their 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 all Persons are hereby enjoined and restrained from in any way altering, concealing, defacing, destroying, discarding, erasing or otherwise tampering or adversely dealing with any of the Property of the Debtors or from removing any Property out of the ordinary course of business, from the premises of the Debtors without the prior written consent of the Receiver.

8. THIS COURT ORDERS that any security personnel engaged by the Receiver pursuant to paragraph 3(b) herein shall be authorized and entitled, but not required, to escort or remove any

Persons onto or from the Property of the Debtors as the Receiver may in its sole discretion consider it necessary or desirable to escort or remove.

9. 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.

OBLIGATIONS OF THE DEBTORS AND OTHERS

10. THIS COURT ORDERS that all of the current and former directors, officers, employees, agents, accountants, and shareholders of the Debtors, and all other persons acting on their instructions or behalf and all persons with notice of this order are hereby restrained from:

- (a) selling, removing, dissipating, alienating, transferring, assigning, encumbering, or similarly dealing with the Property, wherever situate, without prior approval of the Receiver;
- (b) instructing, requesting, counselling, demanding , or encouraging any other person to do the acts identified in subparagraph 10(a) above; and

- (c) facilitating, assisting in, aiding, abetting, or participating in any of the activities subparagraph 10(a) above.

without prior written instructions from the Receiver.

NO PROCEEDINGS AGAINST THE RECEIVER

11. 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

12. 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

13. 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 are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (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

14. 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

15. 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

16. 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

17. 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

18. 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

19. 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

20. 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

21. 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.

22. 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.

23. 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

24. 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 \$10,000,000 (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.

25. 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.

26. 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.

27. 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

28. 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 www.extranets.bdo.ca/eagletravelplaza.

29. 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

30. 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.

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

32. 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.

33. 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.

34. 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' estates with such priority and at such time as this Court may determine.

35. 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.

36. THIS COURT ORDERS that, until further Order of this Court, the Motion Record in support of this Motion shall be sealed and not form part of the public record and any persons served with a copy of it shall keep it and its contents confidential and shall not disclose its contents to any person except their legal counsel.

Schedule "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "Receiver") of the assets, undertakings and properties [DEBTOR'S NAME] acquired for, or used in relation to a business carried on by the Debtor, 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.

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.

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.

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

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.

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.

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__.

[RECEIVER'S NAME], solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per:

Name:

Title:

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.
Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

AMENDED ORDER

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Lawyers for the Plaintiff

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

ORDER

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Lawyers for BDO Canada Limited in its capacity as the court-appointed Receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza, et al.

TAB 3

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON, MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD., 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED, 2587984 ONTARIO INC., 2561534 ONTARIO LIMITED, 2431264 ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC., 5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943 ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD., 1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND 2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD, 2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON, VIPEN CHAUSER, RUPINDER KAUR, 2309136 ONTARIO INC. (OPERATING AS INDO CANADIAN CARRIERS), TIGER EXPRESS INC., DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and JOHN DOE 2

Defendants

**NINTH REPORT TO THE COURT
SUBMITTED BY BDO CANADA LIMITED,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

October 30, 2020

Listing of Appendices

- Appendix A - Appointment Order Dated September 30, 2019
- Appendix B - List of the Debtors Subject to the Appointment Order
- Appendix C - CRA 908 Letter
- Appendix D - April 29, 2020 Letter to the Debtors
- Appendix E - June 30, 2020 Letter to the Debtors

1.1 Introduction

1.1.1 By order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”), BDO Canada Limited (“**BDO**”) was appointed as the receiver (the “**Receiver**”), without security, of all the Property (as defined in the Appointment Order) of 908593 Ontario Limited (“**908**”) and certain of the other Defendants. Attached as **Appendix A** is a copy of the Appointment Order. As detailed below, certain of the Defendants are no longer subject to the Appointment Order. The parties listed in **Appendix B** hereto are the parties in addition to 908 that are currently subject to the Appointment Order (collectively, the “**Debtors**”).

1.1.2 The background with respect to the Debtors, as well as a description of the activities and circumstances leading to the appointment of the Receiver, are contained in the motion record (the “**CIBC Motion Record**”) filed by Canadian Imperial Bank of Commerce (“**CIBC**”), the plaintiff in the within proceeding. The CIBC Motion Record has been sealed pending further order of the Court.

1.2 Purpose of this Report

1.2.1 This report is the Receiver’s ninth report to the Court (the “**Ninth Report**”) and is filed in respect of a motion for an order, among other things:

- a) approving this report and the actions of the Receiver described herein;
- b) amending and restating the Appointment Order to empower and authorize, but not obligate, the Receiver to make an assignment in bankruptcy on behalf of any or all of the Debtors;
- c) authorizing and directing the Receiver to file an assignment in bankruptcy for the general benefit of creditors on behalf of 908 and 1393382 Ontario Limited (collectively, the “**Proposed Bankrupt Debtors**”); and
- d) appointing BDO as trustee of each of the estates of the Proposed Bankrupt Debtors (in such capacity, the “**Trustee**”), and for such purposes authorizing BDO to execute and sign on behalf of the Proposed Bankrupt Debtors such assignments and other documentation as may be reasonably necessary to put into effect the Proposed Bankrupt Debtors’ assignment for the general benefit of their creditors.

1.2.2 In preparing this Ninth Report, the Receiver has relied upon the Debtors’ books and records that could be located by the Receiver, unaudited and draft financial information available, certain financial information obtained from third parties, and discussions with various individuals (collectively, the “**Information**”). The Receiver has not audited, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“**CAS**”) pursuant to the Chartered Professional

Accountants of Canada Handbook and, accordingly the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information.

1.2.3 This Ninth Report has been prepared for the use of this Court in respect of the above-noted relief. This Ninth Report should not be relied upon for any other purpose. The Receiver will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Ninth Report contrary to the provisions of this paragraph.

1.2.4 All references to dollars are in Canadian currency unless otherwise noted.

1.2.5 In accordance with the Appointment Order, copies of unsealed materials and prescribed notices delivered and/or filed in the receivership proceedings are available on the Receiver's case website at www.extranets.bdo.ca/eagletravelplaza.

2.0 ASSIGNMENT IN BANKRUPTCY ON BEHALF OF 908

2.1 Canada Revenue Agency Correspondence

- 2.1.1 The Receiver received a letter from the Canada Revenue Agency (“CRA”) (collectively, the “**CRA 908 Letter**”) advising that, based on their review of the January 1, 2018 to September 30, 2019 period, the goods and services tax and harmonized sales tax of 908 is in excess of \$10,000,000. More particularly, CRA has claimed an increase to HST/GST collection of \$8,100,000 and an adjustment to taxes payable of \$2,057,000 (collectively, the “**908 CRA Indebtedness**”). The CRA 908 Letter is attached as **Appendix C** hereto.
- 2.1.2 Additionally, based on the status of 908’s records, CRA has expressed further concern that 908 does not have the support to justify the HST input tax credits that have been claimed.
- 2.1.3 CRA has also submitted: (a) a letter in respect of 2145754 Ontario Limited with respect to unreported income and the resultant corporate taxes; (b) a notice in respect of 2364507 relating to the period April 1, 2014 to September 30, 2019, with a net HST adjustment totalling \$636,326.61; (c) a claim in respect of 2612550 Ontario Limited; and (d) a limited claim in respect of 1393382 Ontario Limited (collectively with the 908 CRA Indebtedness, the “**CRA Claims**”).
- 2.1.4 The Receiver is not in a position to respond to CRA’s assessments without further documentation and it is not likely to receive any further documentation, if such documentation exists at all, for the reasons outlined in its prior Reports herein.

2.2 Bankruptcy of the Proposed Bankrupt Debtors

- 2.2.1 The Receiver, through counsel, wrote to counsel for the applicable Debtors, including 908, on April 29, 2020 regarding certain of these CRA Claims (the “**April 29 Letter**”), advising that the Receiver is not in a position to respond to the CRA’s assessment without further documentation, and noting that there is potential liability for directors and officers for unreported/unremitted HST amounts. The Receiver requested that the Debtors’ counsel advise whether the Debtors intend to defend the claims, including whether the Debtors intend to provide the supporting documentation sought by the CRA. A copy of the April 29 Letter is attached hereto as **Appendix D**.
- 2.2.2 On June 30, 2020, the Receiver sent a second letter to counsel for the applicable Debtors (the “**June 30 Letter**”), referring to the April 29 Letter and again advising that the Receiver is not in a position to respond to CRA without further documentation, and requesting that the Receiver be advised whether the Debtors intend to defend the CRA claims, including providing the necessary supporting documentation. A copy of the June 30 Letter is attached hereto as **Appendix E**.
- 2.2.3 As of the date of this Ninth Report, there has been no response to the April 29 Letter or the June 30 letter.

- 2.2.4** In addition, as noted above, the Receiver has not been able to locate any documentation filed by the Debtors relevant to the CRA Claims, and has not received any response from counsel or the officers, directors or controlling minds of the Debtors.
- 2.2.5** As noted above and in previous Reports to the Court, the directors, officers and controlling minds of the Debtors have not co-operated with the Receiver in several respects, including with respect to providing the information and documentation relevant to the CRA Claims, despite numerous requests by the Receiver. Additionally, there is no accurate list of creditors for any of the Proposed Bankrupt Debtors.
- 2.2.6** The Receiver is of the position that an assignment in bankruptcy of the Proposed Bankrupt Debtors will allow the Receiver to implement a claims process and facilitate the scheme of creditor priorities provided in the BIA.
- 2.2.7** Given BDO's familiarity with the affairs of the Proposed Bankrupt Debtors as the Receiver thereof, it is appropriate that BDO be appointed as the Trustee.
- 2.2.8** The Appointment Order does not presently provide the Receiver with the express power to make an assignment in bankruptcy on behalf of any or all of the Debtors.
- 2.2.9** In light of the events described above concerning the Proposed Bankrupt Debtors, the Receiver requires the power to make such an assignment on behalf of the Proposed Bankrupt Debtors in order to fully carry out its mandate.

For the reasons set out above, the Receiver respectfully requests that the Court issue an order:

- a) approving this report and the actions of the Receiver described herein;
- b) amending and restating the Appointment Order to empower and authorize, but not obligate, the Receiver to make an assignment in bankruptcy on behalf of any or all of the Debtors;
- c) authorizing and directing the Receiver to file an assignment in bankruptcy for the general benefit of creditors on behalf of the Proposed Bankrupt Debtors; and
- d) appointing BDO as Trustee, and for such purposes authorizing BDO to execute and sign on behalf of the Proposed Bankrupt Debtors such assignments and other documentation as may be reasonably necessary to put into effect the Proposed Bankrupt Debtors' assignments for the general benefit of creditors.

All of which is respectfully submitted this 30th day of October, 2020.

BDO CANADA LIMITED, solely in its capacity as Court-appointed Receiver of 908593 Ontario Limited operating as Eagle Travel Plaza, 1393382 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited, and in its capacity as the formerly Court-appointed and since discharged Receiver of 1552838 Ontario Inc., 2189788 Ontario Inc., 1254044 Ontario Limited, and 2145744 Ontario Limited and not in its corporate or personal capacity.



Per: _____
Christopher J. Mazur, CIRP, LIT
Senior Vice President
National Commercial Practice Leader

40534615.10

APPENDIX A
APPOINTMENT ORDER DATED SEPTEMBER 30, 2019

See attached.

LIMITED, 1552838 ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED (collectively the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Motion Record dated September 30, 2019 and on hearing the submissions of counsel for the applicant, counsel for BDO Canada Limited in its capacity as proposed receiver, and upon being advised that counsel for certain of the Debtors was given notice of this motion, 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 Motion and the Motion 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 at once 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 manage, operate, and carry on the business of the Debtor, 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 Debtor;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, investigators, 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;
- (e) 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;

- (f) 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;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) 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;
- (i) 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 Debtor, 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;
- (j) 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;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
- (l) without the approval of this Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and

- (m) 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;
- (n) 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;
- (o) 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;
- (p) 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;
- (q) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (r) 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;
- (s) 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;

- (t) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (u) to provide copies of any materials that Grant Thornton Limited requests, and which the Receiver believes, acting reasonably, the Grant Thornton requires, which may be of assistance or required as part of Grant Thornton's engagement by the Plaintiff to conduct a forensic investigation. Materials shall include but shall not be limited to electronic records or information contained therein.
- (v) 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 their 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 all Persons are hereby enjoined and restrained from in any way altering, concealing, defacing, destroying, discarding, erasing or otherwise tampering or adversely dealing with any of the Property of the Debtors or from removing any Property out of the ordinary course of business, from the premises of the Debtors without the prior written consent of the Receiver.

8. THIS COURT ORDERS that any security personnel engaged by the Receiver pursuant to paragraph 3(b) herein shall be authorized and entitled, but not required, to escort or remove any Persons onto or from the Property of the Debtors as the Receiver may in its sole discretion consider it necessary or desirable to escort or remove.

9. 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.

OBLIGATIONS OF THE DEBTORS AND OTHERS

10. THIS COURT ORDERS that all of the current and former directors, officers, employees, agents, accountants, and shareholders of the Debtors, and all other persons acting on their instructions or behalf and all persons with notice of this order are hereby restrained from:

- (a) selling, removing, dissipating, alienating, transferring, assigning, encumbering, or similarly dealing with the Property, wherever situate, without prior approval of the Receiver;
- (b) instructing, requesting, counselling, demanding , or encouraging any other person to do the acts identified in subparagraph 10(a) above; and
- (c) facilitating, assisting in, aiding, abetting, or participating in any of the activities subparagraph 10(a) above.

without prior written instructions from the Receiver.

NO PROCEEDINGS AGAINST THE RECEIVER

11. 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

12. 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

13. 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 are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (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

14. 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

15. 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

16. 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

17. 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

18. 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

19. 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

20. 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

21. 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.

22. 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.

23. 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

24. 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 \$5,000,000 (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.

25. 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.

26. 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.

27. 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

28. 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 www.extranets.bdo.ca/eagletravelplaza.

29. 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

30. 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.

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

32. 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.

33. 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.

34. 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' estates with such priority and at such time as this Court may determine.

35. 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.

36. THIS COURT ORDERS that, until further Order of this Court, the Motion Record in support of this Motion shall be sealed and not form part of the public record and any persons served with a copy of it shall keep it and its contents confidential and shall not disclose its contents to any person except their legal counsel.



C. Irwin
Registrar

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

OCT 04 2019

PER / PAR: 

Schedule "A"**RECEIVER CERTIFICATE**

CERTIFICATE NO. _____

AMOUNT \$ _____

THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "Receiver") of the assets, undertakings and properties [DEBTOR'S NAME] acquired for, or used in relation to a business carried on by the Debtor, 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.

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.

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.

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

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.

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.

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__.

[RECEIVER'S NAME], solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per:

Name:

Title:

CANADIAN IMPERIAL BANK OF COMMERCE
Plaintiff

-and- SIMRANJIT DHILLON et al.
Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

ORDER

**LENCZNER SLAGHT ROYCE
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Lawyers for the Plaintiff

APPENDIX B
LISTING OF THE RECEIVERSHIP PARTIES

See attached.

	Company	Address	Referred to:	Operations	Owned Real Proert	Security
1	908593 Ontario Limited	1)3613 Queens Line, Tilbury, ON 2)22216 Bloomfield Road, Chatham, ON 3)1670 London Line, Sarnia, ON 4)2097 London Line, Sarnia, ON 5)69 Bramalea Road, Brampton, ON	Tilbury Esso Bloomfield Truck Centre 402 Travel Centre XTR Sales Office	Gas station (Esso brand); Semi-tractor truck gas station; Convenience store Gas station (Esso brand); Semi-tractor truck gas station; Convenience store; Fast-food restaurant Gas station (Esso brand); Semi-tractor truck gas station; Convenience store; Fast-food restaurant Gas station (Esso brand); Convenience store Sales and customer service representatives for fleet fuel card		CIBC
2	1393382 Ontario Limited	1)3613 Queens Line, Tilbury, ON 2)22216 Bloomfield Road, Chatham, ON 3)1670 London Line, Sarnia, ON 4)2097 London Line, Sarnia, ON 5)69 Bramalea Road, Brampton, ON	Holdco - 908	Holding company for 908593 Ontario Limited	Yes Yes Yes Yes Leased	CIBC FirstOntario CIBC CIBC
3	2145744 Ontario Limited	203 Indian Road South, Sarnia, ON	Holdco - Shell Sarnia	Holding company for 2145754 Ontario Limited	Yes	Laurentian
4	2145754 Ontario Limited	203 Indian Road South, Sarnia, ON	Shell Sarnia	Gas station (Shell brand); Convenience store		CIBC
5	2123618 Ontario Limited	191 Keil Drive South		Formerly owned the gas station located at 191 Keil Drive South		None
6	1849722 Ontario Ltd					None
7	2469244 Ontario Limited	22216 Bloomfield Road, Chatham, ON	Pizza Pizza	Pizza Pizza Franchise		None
8	2364507 Ontario Limited	1041 Wellington Rd., London, ON	Menchie's	Receiver ceased operations		Yogurtworld
9	2612550 Ontario Limited		261	Broker sales of diesel to semi-tractor truck fuel stations		None

APPENDIX C
CRA 908 LETTER

See attached.



March 4, 2020

Angelo Consoli
Vice President and Senior Management
BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1

Dear Angelo Consoli:

**Subject: Goods and services tax/harmonized sales tax (GST/HST) Account 12208 8453 RT0001
Audit of the GST/HST returns for 908593 Ontario Limited for the period 2017-01-01 to
2019-09-30**

This letter relates to the audit conducted by the Canada Revenue Agency (CRA) under authority of the Excise Tax Act (ETA) of the goods and services tax/harmonized sales tax (GST/HST) returns filed by 908593 Ontario Limited for the reporting periods noted above.

As a result of our audit, we are proposing the following audit adjustments totalling \$10,167,879 to your GST/HST returns in accordance with the ETA. A Summary of Audit Adjustments (WP #0004) and copies of the relevant working papers are enclosed.

GST/HST Collectible: Line 105

Increase to GST/HST Collected: \$8,110,031

Reference: ETA subsections 225(1) and 228(2)

During the course of the audit, several attempts were made to obtain electronic backups of the Quick Books accounting data for 908593 Ontario Limited; however, the electronic data obtained was incomplete and not reliable. Consequently, requests were made for copies of all records used to prepare the GST/HST returns. Excel spreadsheets were provided by the registrant identifying daily sales and GST/HST collected for the following locations:

3613 Queen's Line, Tilbury (18 Wheeler)
22216 Bloomfield Road, Chatham (Bloomfield)
Subway in 22216 Bloomfield
Pizza Pizza in 22216 Bloomfield
1670 London Line, Sarnia (402)
2097 London Line, Sarnia (XTR)

The Notice and Statement of Receiver identifies separate legal entities for the Esso located at 3613 Queen's Line and the Pizza Pizza located at 22216 Bloomfield Road. These entities are not registered for GST/HST, and documents provided by the accountant confirm that they have been reported under the registrant's business number. As a result, we have included them in our analysis.

Our review of the Excel spreadsheets provided for fiscal years 2018 and 2019 determined that they were maintained on a monthly basis. No Excel spreadsheets were provided for fiscal 2017 for the locations identified above.

The sales and GST/HST collected as per the registrant's Excel spreadsheets were compiled into a single working paper (WP). Please see attached WP #1001 for details. The total sales and GST/HST collected from this working paper were then compared to the amounts reported on the registrant's GST/HST returns, and variances were calculated in each reporting period. Please see attached WP #1000 for details of the variances.

The largest variance occurs in the period ending September 30, 2019. This return has not been filed to date, and any required adjustments will be made by audit.

As a result of our review, we are proposing to adjust the registrant's GST/HST returns by the amount reflected above as per subsections 225(1) and 228(2) of the ETA.

Taxes Payable Assessed

Adjustment to Taxes Payable: \$2,057,848

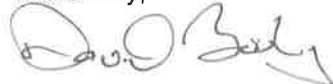
Reference: ETA subsection 296(1)(b)

Paragraph 296(1)(b) of the ETA allows for the assessment of any tax payable by a person under Division II, IV or IV.1 of the ETA. According to the receivership documents filed on September 30, 2019, the outstanding payables with GST/HST included totalled \$18,237,453 at that time. We have reviewed this list and determined the corresponding ITCs claimed to be \$2,057,848 (see attached WP #6000 for details). As a result, we are proposing the above noted adjustment to the GST/HST return for the period ending 2019-09-30 pursuant to paragraph 296(1)(b) of the ETA.

We will delay the processing of the proposed adjustments for thirty (30) calendar days from the date of this letter, to allow you the opportunity to submit any additional information or documentation you want us to consider regarding the proposed adjustments. If we do not hear from you before April 3, 2020, we will finalize the audit based on the adjustments proposed.

Should you require any clarification or further information, please do not hesitate to contact me at 519-645-4175. My team leader, Dave Bosley, may also be reached at 519-675-2801.

Yours truly,



Lisa Phillips
Lisa Phillips
GST/HST Audit Division
Canada Revenue Agency
London-Windsor Tax Services Office

Enclosures: WP #0004 – Summary of Adjustments
WP #1000 – GST/HST Returns Reconciliation
WP #1001 – Sales and HST Breakdown
WP #6000 – Taxes Payable Assessed

Registrant: 908593 Ontario Limited
 Account #: 12208 8453 RT0001
 Audit Period: 2017-01-01
 Subject:

to 2019-09-30
 Summary of Adjustments

Auditor: Lisa Phillips
 Date: February 14, 2020
 WP #: 0004

Summary of Goods and Services Tax / Harmonized Sales Tax (GST/HST) Return Adjustments

- Procedures: 1) Document all adjustments made and provide a summary to the registrant.
 2) Also provide the registrant with necessary supporting documentation/schedules.

Reporting Period Ending	Detail	Line 101 Sales & Other Revenue \$	Line 105 GST/HST collectible \$	Line 109 Change to Net Tax \$	Taxes Payable Assessed \$	Net Adjustment \$	Fiscal Totals \$	W/P #	ETA Section
2019 09 30	Reconcile returns to records available		2,171,771.55	2,171,771.55		2,171,771.55		1000	225(1), 228(2)
	Taxes payable				2,057,847.54	2,057,847.54		6000	296(1)(b)
2019 08 31	Reconcile returns to records available		334,864.89	334,864.89		334,864.89		1000	225(1), 228(2)
2019 07 31	Reconcile returns to records available		350,001.20	350,001.20		350,001.20		1000	225(1), 228(2)
2019 06 30	Reconcile returns to records available		385,401.74	385,401.74		385,401.74		1000	225(1), 228(2)
2019 05 31	Reconcile returns to records available		380,154.82	380,154.82		380,154.82		1000	225(1), 228(2)
2019 04 30	Reconcile returns to records available		333,927.85	333,927.85		333,927.85		1000	225(1), 228(2)
2019 03 31	Reconcile returns to records available		352,185.32	352,185.32		352,185.32		1000	225(1), 228(2)
2019 02 28	Reconcile returns to records available		312,105.59	312,105.59		312,105.59		1000	225(1), 228(2)
2019 01 31	Reconcile returns to records available		382,423.36	382,423.36		382,423.36	7,060,683.89	1000	225(1), 228(2)
2018 12 31	Reconcile returns to records available		361,091.76	361,091.76		361,091.76		1000	225(1), 228(2)
2018 11 30	Reconcile returns to records available		402,229.46	402,229.46		402,229.46		1000	225(1), 228(2)
2018 10 31	Reconcile returns to records available		390,318.38	390,318.38		390,318.38		1000	225(1), 228(2)
2018 09 30	Reconcile returns to records available		307,161.51	307,161.51		307,161.51		1000	225(1), 228(2)
2018 08 31	Reconcile returns to records available		308,238.15	308,238.15		308,238.15		1000	225(1), 228(2)
2018 07 31	Reconcile returns to records available		294,990.79	294,990.79		294,990.79		1000	225(1), 228(2)
2018 06 30	Reconcile returns to records available		174,317.78	174,317.78		174,317.78		1000	225(1), 228(2)
2018 05 31	Reconcile returns to records available		253,050.42	253,050.42		253,050.42		1000	225(1), 228(2)
2018 04 30	Reconcile returns to records available		158,326.03	158,326.03		158,326.03		1000	225(1), 228(2)
2018 03 31	Reconcile returns to records available		184,376.58	184,376.58		184,376.58		1000	225(1), 228(2)
2018 02 28	Reconcile returns to records available		139,598.19	139,598.19		139,598.19		1000	225(1), 228(2)
2018 01 31	Reconcile returns to records available		133,495.73	133,495.73		133,495.73	3,107,194.82	1000	225(1), 228(2)
	Total	\$ -	\$ 8,110,031.17	\$ 8,110,031.17	2,057,847.54	10,167,878.71	\$ 10,167,878.71		

END

Registrant: 908593 Ontario Limited

Account #: 12208 8453 RT0001

Audit Period: 2017-01-01 to

2019-09-30

Auditor: Lisa Phillips

Date: February 14, 2020

Subject:

GST/HST Returns Reconciliation

WP #: 1000

Analysis:

Period from	Period to	Sales & Other Revenue (L101)	Sales per B&R	Variance	Notes	GST/HST Collectible (L105)	GST/HST per B&R	Variance	Notes
2019 09 01	2019 09 30	-	32,579,797.29	32,579,797.29	* see Note 1 below	-	2,171,771.55	2,171,771.55	* to WP #0004
2019 08 01	2019 08 31	24,544,511.00	33,021,971.07	8,477,460.07	* see Note 1 below	1,879,106.00	2,213,970.89	334,864.89	* to WP #0004
2019 07 01	2019 07 31	24,933,302.00	33,342,380.15	8,409,078.15	* see Note 1 below	1,885,612.00	2,235,613.20	350,001.20	* to WP #0004
2019 06 01	2019 06 30	25,089,973.00	34,494,284.40	9,404,311.40	* see Note 1 below	1,871,717.00	2,257,118.74	385,401.74	* to WP #0004
2019 05 01	2019 05 31	28,723,847.00	38,709,283.72	9,985,436.72	* see Note 1 below	2,174,071.00	2,554,225.82	380,154.82	* to WP #0004
2019 04 01	2019 04 30	27,314,214.00	36,630,782.93	9,316,568.93	* see Note 1 below	2,107,565.00	2,441,492.85	333,927.85	* to WP #0004
2019 03 01	2019 03 31	28,071,336.00	37,894,569.28	9,823,233.28	* see Note 1 below	2,139,295.00	2,491,480.32	352,185.32	* to WP #0004
2019 02 01	2019 02 28	24,013,918.00	32,408,149.31	8,394,231.31	* see Note 1 below	1,764,100.00	2,076,205.59	312,105.59	* to WP #0004
2019 01 01	2019 01 31	26,090,956.00	36,051,196.23	9,960,240.23	* see Note 1 below	1,905,076.00	2,287,499.36	382,423.36	* to WP #0004
		<u>208,782,057.00</u>	<u>315,132,414.38</u>	<u>73,770,560.09</u>		<u>15,726,542.00</u>	<u>20,729,378.35</u>	<u>5,002,836.35</u>	
2018 12 01	2018 12 31	25,067,912.00	35,075,734.25	10,007,822.25	* see Note 1 below	1,796,134.00	2,157,225.76	361,091.76	* to WP #0004
2018 11 01	2018 11 30	31,330,119.00	42,035,284.64	10,705,165.64	* see Note 1 below	2,290,148.00	2,692,377.46	402,229.46	* to WP #0004
2018 10 01	2018 10 31	33,528,772.00	44,007,905.74	10,479,133.74	* see Note 1 below	2,435,267.00	2,825,585.38	390,318.38	* to WP #0004
2018 09 01	2018 09 30	29,733,226.00	38,804,136.34	9,070,910.34	* see Note 1 below	2,150,322.00	2,457,483.51	307,161.51	* to WP #0004
2018 08 01	2018 08 31	29,930,428.00	39,024,182.23	9,093,754.23	* see Note 1 below	2,187,179.00	2,495,417.15	308,238.15	* to WP #0004
2018 07 01	2018 07 31	28,203,103.00	36,898,210.59	8,695,107.59	* see Note 1 below	2,041,214.00	2,336,204.79	294,990.79	* to WP #0004
2018 06 01	2018 06 30	29,053,019.00	37,108,498.39	8,055,479.39	* see Note 1 below	2,142,627.00	2,316,944.78	174,317.78	* to WP #0004
2018 05 01	2018 05 31	29,215,707.00	37,158,334.69	7,942,627.69	* see Note 1 below	2,175,428.00	2,428,478.42	253,050.42	* to WP #0004
2018 04 01	2018 04 30	27,206,054.00	34,002,180.19	6,796,126.19	* see Note 1 below	2,072,975.00	2,231,301.03	158,326.03	* to WP #0004
2018 03 01	2018 03 31	26,007,105.00	33,135,787.58	7,128,682.58	* see Note 1 below	1,973,307.00	2,157,683.58	184,376.58	* to WP #0004
2018 02 01	2018 02 28	23,474,681.00	29,463,768.48	5,989,087.48	* see Note 1 below	1,781,814.00	1,921,412.19	139,598.19	* to WP #0004
2018 01 01	2018 01 31	26,001,834.00	31,799,065.52	5,797,231.52	* see Note 1 below	2,031,963.00	2,165,458.73	133,495.73	* to WP #0004
		<u>338,751,960.00</u>	<u>438,513,088.64</u>	<u>99,761,128.64</u>		<u>25,078,378.00</u>	<u>28,185,572.82</u>	<u>3,107,194.82</u>	

Note 1: Given that the registrant is in receivership, no adjustments will be proposed to adjust line 101.

Conclusion: Increase the registrant's GST/HST collected by the L105 variances calculated above.

END

Registrant: 908593 Ontario Limited

Account #: 12208 8453 RT0001

Audit Period: 2017-01-01 to 2019-09-30

Subject:

Sales and HST Breakdown

Auditor: Lisa Phillips

Date: February 14, 2020

WP #: 1001-1

2018	Period	18 Wheeler				Cross Lease		402		XTR		Bloomfield	
		Sales	HST	Restaurant Rent	HST	Income	HST	Sales	HST	Sales	HST	Sales	HST
January	1	661,765.23	86,634.47	6,200.00	806.00	22,805.41	2,964.70	548,033.56	66,352.15	121,436.73	13,719.48	2,750,016.85	354,410.96
February	2	539,924.90	67,751.54	6,200.00	806.00	22,805.41	2,964.70	492,781.23	59,806.04	109,761.30	12,454.80	2,256,345.52	290,513.72
March	3	729,291.51	91,833.70	6,200.00	806.00	22,805.41	2,964.70	543,587.77	66,094.69	124,634.02	13,918.97	2,601,437.97	335,504.31
April	4	688,630.12	86,801.46	6,200.00	806.00	22,805.41	2,964.70	607,288.89	74,001.70	136,092.79	15,584.79	2,465,379.96	317,969.21
May	5	736,340.49	92,431.49	6,200.00	806.00	22,805.41	2,964.70	739,319.96	88,644.59	177,290.55	20,340.90	2,836,145.50	363,948.81
June	6	699,471.37	87,887.84	6,200.00	806.00	22,805.41	2,964.70	650,901.49	78,620.71	168,666.72	19,158.73	2,808,585.77	361,499.78
July	7	705,786.55	88,215.64	6,200.00	806.00	22,805.41	2,964.70	700,845.84	85,342.17	185,466.09	21,660.90	2,515,923.11	323,587.23
August	8	725,423.35	91,470.19	6,200.00	806.00	22,805.41	2,964.70	686,757.94	84,180.28	188,510.96	22,179.80	2,811,233.31	362,008.33
September	9	685,592.53	86,149.45	6,200.00	806.00	22,805.41	2,964.70	680,441.54	82,494.98	185,306.03	21,549.29	2,608,227.75	333,727.26
October	10	778,107.20	97,917.67	6,200.00	806.00	22,805.41	2,964.70	727,241.64	87,656.52	192,814.42	21,717.62	3,022,689.55	387,657.89
November	11	696,827.05	87,652.15	6,200.00	806.00	22,805.41	2,964.70	656,461.90	79,051.84	188,046.69	21,579.40	2,868,770.03	369,574.49
December	12	547,714.39	67,562.34	6,200.00	806.00	22,805.41	2,964.70	578,669.03	67,582.69	176,895.90	19,563.69	2,001,963.70	255,443.17
		8,194,874.69	1,032,307.94	74,400.00	9,672.00	273,664.93	35,576.44	7,612,330.79	919,828.36	1,954,922.20	223,428.37	31,546,719.02	4,055,845.16

Total per f/s, FYE 2018

FYE 2018 Average per month

74,400.00

6,200.00 *

273,664.93

22,805.41 *

* Used FYE 2018 Average for FYE 2019

2019	Period	18 Wheeler				Cross Lease		402		XTR		Bloomfield	
		Sales	HST	Restaurant Rent	HST	Income	HST	Sales	HST	Sales	HST	Sales	HST
January	1	511,925.77	63,884.50	6,200.00	806.00	22,805.41	2,964.70	558,273.77	67,398.07	148,842.40	17,121.53	2,231,669.59	286,973.57
February	2	518,829.76	65,202.18	6,200.00	806.00	22,805.41	2,964.70	509,553.04	62,166.85	122,863.05	14,261.80	2,112,504.38	272,195.51
March	3	638,169.28	80,063.07	6,200.00	806.00	22,805.41	2,964.70	617,625.30	75,426.96	161,194.69	18,852.16	2,599,081.59	334,888.83
April	4	571,029.11	71,439.38	6,200.00	806.00	22,805.41	2,964.70	686,877.00	84,711.44	170,125.59	20,255.29	2,523,161.75	327,804.74
May	5	640,603.34	80,219.83	6,200.00	806.00	22,805.41	2,964.70	771,530.70	94,551.58	204,579.60	24,451.86	2,493,409.55	321,559.59
June	6	483,586.60	60,028.06	6,200.00	806.00	22,805.41	2,964.70	733,293.40	89,908.28	207,318.01	24,471.01	1,945,410.94	250,198.48
July	7	605,438.65	75,622.12	6,200.00	806.00	22,805.41	2,964.70	606,406.60	89,932.86	181,827.41	21,468.82	1,866,072.03	239,638.92
August	8	640,372.11	80,172.53	6,200.00	806.00	22,805.41	2,964.70	637,460.41	78,104.91	187,264.13	22,010.92	1,877,417.69	249,110.44
September	9	668,498.38	84,180.51	6,200.00	806.00	22,805.41	2,964.70	581,712.90	70,495.05	172,316.62	20,109.75	1,757,864.80	225,526.76
		5,278,453.00	660,812.18	55,800.00	7,254.00	205,248.70	26,682.33	5,702,733.12	712,696.00	1,558,331.50	183,003.14	19,406,592.32	2,507,896.84

Notes:

2017 This year is incomplete. No electronic data was provided. Day end reports are kept in boxes in a storage room. There are 700 boxes. The time involved to locate them and then summarize them is not feasible.

EFS It is unknown for sure how these sales are calculated as this was the responsibility of the shareholder. Since the shareholders are no longer involved in the business the sales had to be calculated using the information available.

Restaurant Rent This is rent received from the restaurant located at 3613 Queen's Line in Tilbury. This information was obtained from the accountant's leadsheet and is included in other income on the financial statements. No lease agreement was provided as the owner handled this function. The FYE 2018 amount from the lead sheet was divided by 12 to determine the average monthly revenue. This number was also used for 2019 due to lack of documentation.

Cross Lease The fuel companies provide a commission for the sale of their fuel. This is known as a cross lease. It is based on the volume sold. This information was obtained from the accountant's leadsheet and is included in other income on the financial statements. The FYE 2018 amount from the lead sheet was divided by 12 to determine the average monthly revenue. This number was also used for 2019 due to lack of documentation.

Registrant: 908593 Ontario Limited

Auditor: Lisa Phillips

Account #: 12208 8453 RT0001

Date: February 14, 2020

Audit Period: 2017-01-01

to 2019-09-30

Subject:

Sales and HST Breakdown

WP #: 1001-2

Bloomfield (continued)				Eagle Fleet Service (EFS)							Totals		Notes:
Pizza	HST	Subway	HST	Sales (US)	Exchange	Sales in CAD	Sales (CAD)	Total Sales	HST	Sales	HST		
7,419.63	909.20	18,247.53	2,268.00	11,089,480.89	1.24	13,780,897.90	13,882,242.68	27,663,140.58	1,637,393.77	31,799,065.52	2,165,458.73	* to WP #1000	
6,502.21	805.72	16,534.12	2,042.17	10,557,772.00	1.26	13,288,011.84	12,724,901.95	26,012,913.79	1,484,267.50	29,463,768.48	1,921,412.19	* to WP #1000	
7,982.55	988.63	16,929.87	2,095.29	11,703,943.00	1.29	15,135,539.09	13,947,379.39	29,082,918.48	1,643,477.29	33,135,787.58	2,157,683.58	* to WP #1000	
9,998.25	1,231.88	18,017.03	2,278.47	12,038,943.00	1.27	15,329,186.12	14,718,581.62	30,047,767.74	1,729,662.82	34,002,180.19	2,231,301.03	* to WP #1000	
5,800.48	718.95	26,482.78	3,394.64	13,153,925.00	1.29	16,933,047.65	15,674,901.87	32,607,949.52	1,855,228.34	37,158,334.69	2,428,478.42	* to WP #1000	
9,899.66	1,228.61	23,979.30	3,091.08	13,357,645.00	1.31	17,537,252.12	15,180,736.55	32,717,988.67	1,761,687.33	37,108,498.39	2,316,944.78	* to WP #1000	
12,574.73	1,577.30	28,840.51	3,681.01	13,286,805.00	1.31	17,445,574.97	15,274,193.38	32,719,768.35	1,808,369.84	36,898,210.59	2,336,204.79	* to WP #1000	
11,394.13	1,435.62	23,872.60	3,049.46	13,954,471.00	1.30	18,198,025.63	16,349,958.90	34,547,984.53	1,927,322.77	39,024,182.23	2,495,417.15	* to WP #1000	
14,498.47	1,825.59	29,993.96	3,872.39	14,020,396.00	1.30	18,278,390.27	16,292,680.38	34,571,070.65	1,924,093.85	38,804,136.34	2,457,483.51	* to WP #1000	
9,408.55	1,183.58	25,337.43	3,235.75	15,671,289.00	1.30	20,388,346.99	18,834,954.55	39,223,301.54	2,222,445.65	44,007,905.74	2,825,585.38	* to WP #1000	
8,858.34	1,116.28	18,018.34	2,328.90	14,797,941.00	1.32	19,533,282.12	18,036,014.76	37,569,296.88	2,127,303.70	42,035,284.64	2,692,377.46	* to WP #1000	
10,522.29	1,308.54	18,570.78	2,355.96	12,488,049.00	1.34	16,773,947.42	14,938,445.33	31,712,392.75	1,739,638.67	35,075,734.25	2,157,225.76	* to WP #1000	
114,859.29	14,329.90	264,824.25	33,693.12	156,120,659.89		202,621,502.11	185,854,991.36	388,476,493.47	21,860,891.53	438,513,088.64	28,185,572.82		

Bloomfield (continued)				Eagle Fleet Service (EFS)							Totals		Notes:
Pizza	HST	Subway	HST	Sales (US)	Exchange	Sales in CAD	Sales (CAD)	Total Sales	HST	Sales	HST		
7,695.50	967.72	15,581.63	2,006.73	12,690,933.00	1.33	16,899,246.38	15,648,955.78	32,548,202.16	1,845,376.54	36,051,196.23	2,287,499.36	* to WP #1000	
7,929.46	993.48	15,449.39	1,993.22	11,243,157.00	1.32	14,847,713.13	14,244,301.68	29,092,014.81	1,655,621.85	32,408,149.31	2,076,205.59	* to WP #1000	
12,175.70	1,532.66	15,826.25	2,043.16	12,535,462.00	1.34	16,757,405.60	17,064,085.46	33,821,491.06	1,974,902.78	37,894,569.28	2,491,480.32	* to WP #1000	
9,319.95	1,170.24	21,354.41	2,754.57	11,951,152.00	1.34	15,988,251.15	16,631,658.56	32,619,909.71	1,929,586.49	36,630,782.93	2,441,492.85	* to WP #1000	
9,175.99	1,161.33	17,524.72	2,228.14	12,918,492.00	1.35	17,386,998.38	17,156,456.03	34,543,454.41	2,026,282.79	38,709,283.72	2,554,225.82	* to WP #1000	
9,429.10	1,190.18	14,346.17	1,820.29	11,830,169.00	1.33	15,718,745.55	15,353,149.22	31,071,894.77	1,825,731.74	34,494,284.40	2,257,118.74	* to WP #1000	
7,508.35	950.57	18,225.82	2,325.76	11,293,892.00	1.31	14,796,127.91	15,231,767.97	30,027,895.88	1,801,903.45	33,342,380.15	2,235,613.20	* to WP #1000	
7,509.87	956.08	23,624.09	3,029.62	10,958,929.00	1.33	14,550,170.03	15,069,147.33	29,619,317.36	1,776,815.69	33,021,971.07	2,213,970.89	* to WP #1000	
8,830.31	1,118.41	23,178.34	2,988.81	10,847,987.00	1.32	14,363,819.59	14,974,570.94	29,338,390.53	1,763,581.56	32,579,797.29	2,171,771.55	* to WP #1000	
79,574.23	10,040.67	165,110.82	21,190.30	106,270,173.00		141,308,477.73	141,374,092.97	282,682,570.70	16,599,802.89	315,132,414.38	20,729,378.35		

Registrant: 908593 Ontario Limited
Account #: 12208 8453 RT0001
Audit Period: 2017-01-01 to 2019-09-30

Auditor: Lisa Phillips
Date: February 14, 2020

Subject: Taxes Payable Assessed

WP #: 6000

OBJECTIVE: To quantify the adjustment required under paragraph 296(1)(b) of the ETA for taxes payable.

FINDINGS: On September 30, 2019 the registrant was forced into receivership. A listing of the payables at that time can be found below.

	Claim	Attributed to ITC
PNE Corporation	1,418.00	163.13
Sarnia Glass & Aluminum Limited	1,018.00	117.12
Sarnia Plumbing & Mechanical	798.00	91.81
Sentry Fire	169.00	19.44
Shell Canada	1,908,815.00	219,598.19
Sicom Systems Canada Inc.	518.00	59.59
Sir Solutions	15,549.00	1,788.82
Total View Signs	2,796.00	321.66
Waste Connections of Canada Inc.	992.00	114.12
Wholesale Club	279.00	32.10
Williams Food Equipment	11,865.00	1,365.00
Windsor Star	987.00	113.55
Econo Petroleum	398,676.00	45,635.29
Enbridge Gas	491.00	56.49
Energe Valero	134,864.00	15,515.33
Enwin	6,278.00	722.25
Essex Powerlines Corporation	2,439.00	280.59
Esso Business Card	5,269.00	606.17
Frito Lay Canada	6,145.00	706.95
Gordon Food Services	30,495.00	3,508.27
Harold Toulouse	148.00	17.03
Huma Vaneeza Services	4,657.00	535.76
Hydro One Networks Inc.	4,459.00	512.98
Imperial Tobacco Company Limited	54,413.00	6,259.90
Incomm Canada	2,836.00	326.27
IOG Logistics	6,929.00	797.14
John Peets Landscaping Co. Ltd.	2,260.00	260.00
Manvendrasin Thakor	1,209.00	139.09
Metro 360	13,591.00	1,563.57
Now prepay	4,347.00	500.10
Old Dutch Foods Ltd.	298.00	34.28
Orkin Canada Corporation	124.00	14.27
Parkland Fuel Corporation	721,543.00	83,009.37
Pepsico Canada	18,356.00	2,111.75
Pilot Receivables LLC	619,620.00	71,283.72
Pilot Travel Centres LLC	11,590,844.00	1,333,459.93
Pioneer Energy	2,313,949.00	266,206.52
	\$ 17,887,444.00	\$ 2,057,847.54

* to WP #0004

CONCLUSION FOR WORK DONE IN ALL AREAS:

Adjust the registrant's return for the period ending 2019-09-30 by \$2,057,847.54 as per paragraph 296(1)(b) of the ETA.

END

APPENDIX D
APRIL 29, 2020 LETTER TO THE DEBTORS

See attached.

April 29, 2020

BY EMAIL

Lax O'Sullivan Lisus Gottlieb LLP
145 King Street West, Suite 2750
Toronto, ON M5H 1J8

Attention: Matthew Gottlieb

- and -

Crawley MacKewn Brush LLP
179 John Street, Suite 800
Toronto, ON M5T 1X4

Attention: Alistair Crawley

Dear Sirs:

**Re: In the Matter of the Receivership of 908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.
Court File No. CV-19-00628293-00CL**

As you know, we are counsel for BDO Canada Limited (the "**Receiver**") in its capacity as court-appointed receiver of, *inter alia*, the assets, undertakings and property of 908593 Ontario Limited, operating as Eagle Travel Plaza (the "**Debtor**").

We are writing to advise that the Receiver is in receipt of various letters from the Canada Revenue Agency (the "**CRA**") regarding the Debtor. Copies of these letters are enclosed.

The CRA advises that, based on their review of the **January 1, 2018 to September 30, 2019** period, the HST liability of the Debtor is in excess of \$10,000,000. More particularly, the CRA has claimed an increase to HST/GST collection of \$8,1000,000 and an adjustment to taxes payable of \$2,057,000. Additionally, based on the status of the Debtor's records, CRA has expressed further concern that the Debtor does not have the support to justify the HST input tax credits that have been claimed.

The Receiver has not seen any copies of the documentation filed by the Debtors in support of the HST remittances (including by a search of the Debtors' offices), and has just today received a response from the CRA in respect of this matter after numerous requests from the Receiver to be in touch. CRA advises that they are prepared to review / consider any additional information in support of the Debtor's HST filings. The Receiver is not in a position to respond to the CRA's assessment without further documentation. However, the Receiver notes that it does not appear that the CRA has included a number of factors in respect of this matter, including for example any possible rebates paid to and/or owing to customers.

April 29, 2020
Page 2

CRA has also submitted reports in respect of 2145754 Ontario Limited and 2364507 Ontario Limited, operating as Menchies.

Regarding 2145754 Ontario Limited, their report relates to unreported income and the resultant corporate taxes.

In respect of the Menchies operations, CRA issued a notice to 2364507 Ontario Limited relating to the period April 1, 2014 to September 30, 2019, with a net HST adjustment totaling \$443,998.93.

The Receiver notes that there is potential liability for directors and officers for unreported/unremitted HST amounts. Please advise if your clients intend to defend the claims, including if they intend to provide the support that the CRA is seeking, given that these amounts owing to the CRA may be director and officer liabilities.

Yours truly,

AIRD & BERLIS LLP



Kathryn Esaw

KE/jy

[Encl.]

39792229.1

AIRD BERLIS



March 4, 2020

Angelo Consoli
Vice President and Senior Management
BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1

Dear Angelo Consoli:

**Subject: Goods and services tax/harmonized sales tax (GST/HST) Account 12208 8453 RT0001
Audit of the GST/HST returns for 908593 Ontario Limited for the period 2017-01-01 to
2019-09-30**

This letter relates to the audit conducted by the Canada Revenue Agency (CRA) under authority of the Excise Tax Act (ETA) of the goods and services tax/harmonized sales tax (GST/HST) returns filed by 908593 Ontario Limited for the reporting periods noted above.

As a result of our audit, we are proposing the following audit adjustments totalling \$10,167,879 to your GST/HST returns in accordance with the ETA. A Summary of Audit Adjustments (WP #0004) and copies of the relevant working papers are enclosed.

GST/HST Collectible: Line 105

Increase to GST/HST Collected: \$8,110,031

Reference: ETA subsections 225(1) and 228(2)

During the course of the audit, several attempts were made to obtain electronic backups of the Quick Books accounting data for 908593 Ontario Limited; however, the electronic data obtained was incomplete and not reliable. Consequently, requests were made for copies of all records used to prepare the GST/HST returns. Excel spreadsheets were provided by the registrant identifying daily sales and GST/HST collected for the following locations:

3613 Queen's Line, Tilbury (18 Wheeler)
22216 Bloomfield Road, Chatham (Bloomfield)
Subway in 22216 Bloomfield
Pizza Pizza in 22216 Bloomfield
1670 London Line, Sarnia (402)
2097 London Line, Sarnia (XTR)

The Notice and Statement of Receiver identifies separate legal entities for the Esso located at 3613 Queen's Line and the Pizza Pizza located at 22216 Bloomfield Road. These entities are not registered for GST/HST, and documents provided by the accountant confirm that they have been reported under the registrant's business number. As a result, we have included them in our analysis.

Our review of the Excel spreadsheets provided for fiscal years 2018 and 2019 determined that they were maintained on a monthly basis. No Excel spreadsheets were provided for fiscal 2017 for the locations identified above.

The sales and GST/HST collected as per the registrant's Excel spreadsheets were compiled into a single working paper (WP). Please see attached WP #1001 for details. The total sales and GST/HST collected from this working paper were then compared to the amounts reported on the registrant's GST/HST returns, and variances were calculated in each reporting period. Please see attached WP #1000 for details of the variances.

The largest variance occurs in the period ending September 30, 2019. This return has not been filed to date, and any required adjustments will be made by audit.

As a result of our review, we are proposing to adjust the registrant's GST/HST returns by the amount reflected above as per subsections 225(1) and 228(2) of the ETA.

Taxes Payable Assessed

Adjustment to Taxes Payable: \$2,057,848


Reference: ETA subsection 296(1)(b)

Paragraph 296(1)(b) of the ETA allows for the assessment of any tax payable by a person under Division II, IV or IV.1 of the ETA. According to the receivership documents filed on September 30, 2019, the outstanding payables with GST/HST included totalled \$18,237,453 at that time. We have reviewed this list and determined the corresponding ITCs claimed to be \$2,057,848 (see attached WP #6000 for details). As a result, we are proposing the above noted adjustment to the GST/HST return for the period ending 2019-09-30 pursuant to paragraph 296(1)(b) of the ETA.

We will delay the processing of the proposed adjustments for thirty (30) calendar days from the date of this letter, to allow you the opportunity to submit any additional information or documentation you want us to consider regarding the proposed adjustments. If we do not hear from you before April 3, 2020, we will finalize the audit based on the adjustments proposed.

Should you require any clarification or further information, please do not hesitate to contact me at 519-645-4175. My team leader, Dave Bosley, may also be reached at 519-675-2801.

Yours truly,



Lisa Phillips
Lisa Phillips
GST/HST Audit Division
Canada Revenue Agency
London-Windsor Tax Services Office

Enclosures: WP #0004 – Summary of Adjustments
WP #1000 – GST/HST Returns Reconciliation
WP #1001 – Sales and HST Breakdown
WP #6000 – Taxes Payable Assessed



March 4, 2020

Angelo Consoli
Vice President and Senior Management
BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1

Dear Angelo Consoli:

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Taxes Payable Assessed

Adjustment to Taxes Payable: \$2,057,848

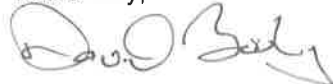
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Yours truly,



Lisa Lisa Phillips
GST/HST Audit Division
Canada Revenue Agency
London-Windsor Tax Services Office

Enclosures: WP #0004 – Summary of Adjustments
WP #1000 – GST/HST Returns Reconciliation
WP #1001 – Sales and HST Breakdown
WP #6000 – Taxes Payable Assessed

Registrant: 908593 Ontario Limited
 Account #: 12208 8453 RT0001
 Audit Period: 2017-01-01
 Subject:

to 2019-09-30
 Summary of Adjustments

Auditor: Lisa Phillips
 Date: February 14, 2020
 WP #: 0004

Summary of Goods and Services Tax / Harmonized Sales Tax (GST/HST) Return Adjustments

- Procedures: 1) Document all adjustments made and provide a summary to the registrant.
 2) Also provide the registrant with necessary supporting documentation/schedules.

Reporting Period Ending	Detail	Line 101 Sales & Other Revenue \$	Line 105 GST/HST collectible \$	Line 109 Change to Net Tax \$	Taxes Payable Assessed \$	Net Adjustment \$	Fiscal Totals \$	W/P #	ETA Section
2019 09 30	Reconcile returns to records available		2,171,771.55	2,171,771.55		2,171,771.55		1000	225(1), 228(2)
	Taxes payable				2,057,847.54	2,057,847.54		6000	296(1)(b)
2019 08 31	Reconcile returns to records available		334,864.89	334,864.89		334,864.89		1000	225(1), 228(2)
2019 07 31	Reconcile returns to records available		350,001.20	350,001.20		350,001.20		1000	225(1), 228(2)
2019 06 30	Reconcile returns to records available		385,401.74	385,401.74		385,401.74		1000	225(1), 228(2)
2019 05 31	Reconcile returns to records available		380,154.82	380,154.82		380,154.82		1000	225(1), 228(2)
2019 04 30	Reconcile returns to records available		333,927.85	333,927.85		333,927.85		1000	225(1), 228(2)
2019 03 31	Reconcile returns to records available		352,185.32	352,185.32		352,185.32		1000	225(1), 228(2)
2019 02 28	Reconcile returns to records available		312,105.59	312,105.59		312,105.59		1000	225(1), 228(2)
2019 01 31	Reconcile returns to records available		382,423.36	382,423.36		382,423.36	7,060,683.89	1000	225(1), 228(2)
2018 12 31	Reconcile returns to records available		361,091.76	361,091.76		361,091.76		1000	225(1), 228(2)
2018 11 30	Reconcile returns to records available		402,229.46	402,229.46		402,229.46		1000	225(1), 228(2)
2018 10 31	Reconcile returns to records available		390,318.38	390,318.38		390,318.38		1000	225(1), 228(2)
2018 09 30	Reconcile returns to records available		307,161.51	307,161.51		307,161.51		1000	225(1), 228(2)
2018 08 31	Reconcile returns to records available		308,238.15	308,238.15		308,238.15		1000	225(1), 228(2)
2018 07 31	Reconcile returns to records available		294,990.79	294,990.79		294,990.79		1000	225(1), 228(2)
2018 06 30	Reconcile returns to records available		174,317.78	174,317.78		174,317.78		1000	225(1), 228(2)
2018 05 31	Reconcile returns to records available		253,050.42	253,050.42		253,050.42		1000	225(1), 228(2)
2018 04 30	Reconcile returns to records available		158,326.03	158,326.03		158,326.03		1000	225(1), 228(2)
2018 03 31	Reconcile returns to records available		184,376.58	184,376.58		184,376.58		1000	225(1), 228(2)
2018 02 28	Reconcile returns to records available		139,598.19	139,598.19		139,598.19		1000	225(1), 228(2)
2018 01 31	Reconcile returns to records available		133,495.73	133,495.73		133,495.73	3,107,194.82	1000	225(1), 228(2)
	Total	\$ -	\$ 8,110,031.17	\$ 8,110,031.17	2,057,847.54	10,167,878.71	\$ 10,167,878.71		

END

Registrant: 908593 Ontario Limited

Account #: 12208 8453 RT0001

Audit Period: 2017-01-01 to

2019-09-30

Auditor: Lisa Phillips

Date: February 14, 2020

Subject:

GST/HST Returns Reconciliation

WP #: 1000

Analysis:

Period from	Period to	Sales & Other Revenue (L101)	Sales per B&R	Variance	Notes	GST/HST Collectible (L105)	GST/HST per B&R	Variance	Notes
2019 09 01	2019 09 30	-	32,579,797.29	32,579,797.29	* see Note 1 below	-	2,171,771.55	2,171,771.55	* to WP #0004
2019 08 01	2019 08 31	24,544,511.00	33,021,971.07	8,477,460.07	* see Note 1 below	1,879,106.00	2,213,970.89	334,864.89	* to WP #0004
2019 07 01	2019 07 31	24,933,302.00	33,342,380.15	8,409,078.15	* see Note 1 below	1,885,612.00	2,235,613.20	350,001.20	* to WP #0004
2019 06 01	2019 06 30	25,089,973.00	34,494,284.40	9,404,311.40	* see Note 1 below	1,871,717.00	2,257,118.74	385,401.74	* to WP #0004
2019 05 01	2019 05 31	28,723,847.00	38,709,283.72	9,985,436.72	* see Note 1 below	2,174,071.00	2,554,225.82	380,154.82	* to WP #0004
2019 04 01	2019 04 30	27,314,214.00	36,630,782.93	9,316,568.93	* see Note 1 below	2,107,565.00	2,441,492.85	333,927.85	* to WP #0004
2019 03 01	2019 03 31	28,071,336.00	37,894,569.28	9,823,233.28	* see Note 1 below	2,139,295.00	2,491,480.32	352,185.32	* to WP #0004
2019 02 01	2019 02 28	24,013,918.00	32,408,149.31	8,394,231.31	* see Note 1 below	1,764,100.00	2,076,205.59	312,105.59	* to WP #0004
2019 01 01	2019 01 31	26,090,956.00	36,051,196.23	9,960,240.23	* see Note 1 below	1,905,076.00	2,287,499.36	382,423.36	* to WP #0004
		<u>208,782,057.00</u>	<u>315,132,414.38</u>	<u>73,770,560.09</u>		<u>15,726,542.00</u>	<u>20,729,378.35</u>	<u>5,002,836.35</u>	
2018 12 01	2018 12 31	25,067,912.00	35,075,734.25	10,007,822.25	* see Note 1 below	1,796,134.00	2,157,225.76	361,091.76	* to WP #0004
2018 11 01	2018 11 30	31,330,119.00	42,035,284.64	10,705,165.64	* see Note 1 below	2,290,148.00	2,692,377.46	402,229.46	* to WP #0004
2018 10 01	2018 10 31	33,528,772.00	44,007,905.74	10,479,133.74	* see Note 1 below	2,435,267.00	2,825,585.38	390,318.38	* to WP #0004
2018 09 01	2018 09 30	29,733,226.00	38,804,136.34	9,070,910.34	* see Note 1 below	2,150,322.00	2,457,483.51	307,161.51	* to WP #0004
2018 08 01	2018 08 31	29,930,428.00	39,024,182.23	9,093,754.23	* see Note 1 below	2,187,179.00	2,495,417.15	308,238.15	* to WP #0004
2018 07 01	2018 07 31	28,203,103.00	36,898,210.59	8,695,107.59	* see Note 1 below	2,041,214.00	2,336,204.79	294,990.79	* to WP #0004
2018 06 01	2018 06 30	29,053,019.00	37,108,498.39	8,055,479.39	* see Note 1 below	2,142,627.00	2,316,944.78	174,317.78	* to WP #0004
2018 05 01	2018 05 31	29,215,707.00	37,158,334.69	7,942,627.69	* see Note 1 below	2,175,428.00	2,428,478.42	253,050.42	* to WP #0004
2018 04 01	2018 04 30	27,206,054.00	34,002,180.19	6,796,126.19	* see Note 1 below	2,072,975.00	2,231,301.03	158,326.03	* to WP #0004
2018 03 01	2018 03 31	26,007,105.00	33,135,787.58	7,128,682.58	* see Note 1 below	1,973,307.00	2,157,683.58	184,376.58	* to WP #0004
2018 02 01	2018 02 28	23,474,681.00	29,463,768.48	5,989,087.48	* see Note 1 below	1,781,814.00	1,921,412.19	139,598.19	* to WP #0004
2018 01 01	2018 01 31	26,001,834.00	31,799,065.52	5,797,231.52	* see Note 1 below	2,031,963.00	2,165,458.73	133,495.73	* to WP #0004
		<u>338,751,960.00</u>	<u>438,513,088.64</u>	<u>99,761,128.64</u>		<u>25,078,378.00</u>	<u>28,185,572.82</u>	<u>3,107,194.82</u>	

Note 1: Given that the registrant is in receivership, no adjustments will be proposed to adjust line 101.

Conclusion: Increase the registrant's GST/HST collected by the L105 variances calculated above.

END

Registrant: 908593 Ontario Limited

Account #: 12208 8453 RT0001

Audit Period: 2017-01-01 to 2019-09-30

Subject:

Sales and HST Breakdown

Auditor: Lisa Phillips

Date: February 14, 2020

WP #: 1001-1

2018	Period	18 Wheeler				Cross Lease		402		XTR		Bloomfield	
		Sales	HST	Restaurant Rent	HST	Income	HST	Sales	HST	Sales	HST	Sales	HST
January	1	661,765.23	86,634.47	6,200.00	806.00	22,805.41	2,964.70	548,033.56	66,352.15	121,436.73	13,719.48	2,750,016.85	354,410.96
February	2	539,924.90	67,751.54	6,200.00	806.00	22,805.41	2,964.70	492,781.23	59,806.04	109,761.30	12,454.80	2,256,345.52	290,513.72
March	3	729,291.51	91,833.70	6,200.00	806.00	22,805.41	2,964.70	543,587.77	66,094.69	124,634.02	13,918.97	2,601,437.97	335,504.31
April	4	688,630.12	86,801.46	6,200.00	806.00	22,805.41	2,964.70	607,288.89	74,001.70	136,092.79	15,584.79	2,465,379.96	317,969.21
May	5	736,340.49	92,431.49	6,200.00	806.00	22,805.41	2,964.70	739,319.96	88,644.59	177,290.55	20,340.90	2,836,145.50	363,948.81
June	6	699,471.37	87,887.84	6,200.00	806.00	22,805.41	2,964.70	650,901.49	78,620.71	168,666.72	19,158.73	2,808,585.77	361,499.78
July	7	705,786.55	88,215.64	6,200.00	806.00	22,805.41	2,964.70	700,845.84	85,342.17	185,466.09	21,660.90	2,515,923.11	323,587.23
August	8	725,423.35	91,470.19	6,200.00	806.00	22,805.41	2,964.70	686,757.94	84,180.28	188,510.96	22,179.80	2,811,233.31	362,008.33
September	9	685,592.53	86,149.45	6,200.00	806.00	22,805.41	2,964.70	680,441.54	82,494.98	185,306.03	21,549.29	2,608,227.75	333,727.26
October	10	778,107.20	97,917.67	6,200.00	806.00	22,805.41	2,964.70	727,241.64	87,656.52	192,814.42	21,717.62	3,022,689.55	387,657.89
November	11	696,827.05	87,652.15	6,200.00	806.00	22,805.41	2,964.70	656,461.90	79,051.84	188,046.69	21,579.40	2,868,770.03	369,574.49
December	12	547,714.39	67,562.34	6,200.00	806.00	22,805.41	2,964.70	578,669.03	67,582.69	176,895.90	19,563.69	2,001,963.70	255,443.17
		8,194,874.69	1,032,307.94	74,400.00	9,672.00	273,664.93	35,576.44	7,612,330.79	919,828.36	1,954,922.20	223,428.37	31,546,719.02	4,055,845.16

Total per f/s, FYE 2018

FYE 2018 Average per month

74,400.00

6,200.00 *

273,664.93

22,805.41 *

* Used FYE 2018 Average for FYE 2019

2019	Period	18 Wheeler				Cross Lease		402		XTR		Bloomfield	
		Sales	HST	Restaurant Rent	HST	Income	HST	Sales	HST	Sales	HST	Sales	HST
January	1	511,925.77	63,884.50	6,200.00	806.00	22,805.41	2,964.70	558,273.77	67,398.07	148,842.40	17,121.53	2,231,669.59	286,973.57
February	2	518,829.76	65,202.18	6,200.00	806.00	22,805.41	2,964.70	509,553.04	62,166.85	122,863.05	14,261.80	2,112,504.38	272,195.51
March	3	638,169.28	80,063.07	6,200.00	806.00	22,805.41	2,964.70	617,625.30	75,426.96	161,194.69	18,852.16	2,599,081.59	334,888.83
April	4	571,029.11	71,439.38	6,200.00	806.00	22,805.41	2,964.70	686,877.00	84,711.44	170,125.59	20,255.29	2,523,161.75	327,804.74
May	5	640,603.34	80,219.83	6,200.00	806.00	22,805.41	2,964.70	771,530.70	94,551.58	204,579.60	24,451.86	2,493,409.55	321,559.59
June	6	483,586.60	60,028.06	6,200.00	806.00	22,805.41	2,964.70	733,293.40	89,908.28	207,318.01	24,471.01	1,945,410.94	250,198.48
July	7	605,438.65	75,622.12	6,200.00	806.00	22,805.41	2,964.70	606,406.60	89,932.86	181,827.41	21,468.82	1,866,072.03	239,638.92
August	8	640,372.11	80,172.53	6,200.00	806.00	22,805.41	2,964.70	637,460.41	78,104.91	187,264.13	22,010.92	1,877,417.69	249,110.44
September	9	668,498.38	84,180.51	6,200.00	806.00	22,805.41	2,964.70	581,712.90	70,495.05	172,316.62	20,109.75	1,757,864.80	225,526.76
		5,278,453.00	660,812.18	55,800.00	7,254.00	205,248.70	26,682.33	5,702,733.12	712,696.00	1,558,331.50	183,003.14	19,406,592.32	2,507,896.84

Notes:

2017 This year is incomplete. No electronic data was provided. Day end reports are kept in boxes in a storage room. There are 700 boxes. The time involved to locate them and then summarize them is not feasible.

EFS It is unknown for sure how these sales are calculated as this was the responsibility of the shareholder. Since the shareholders are no longer involved in the business the sales had to be calculated using the information available.

Restaurant Rent This is rent received from the restaurant located at 3613 Queen's Line in Tilbury. This information was obtained from the accountant's leadsheet and is included in other income on the financial statements. No lease agreement was provided as the owner handled this function. The FYE 2018 amount from the lead sheet was divided by 12 to determine the average monthly revenue. This number was also used for 2019 due to lack of documentation.

Cross Lease The fuel companies provide a commission for the sale of their fuel. This is known as a cross lease. It is based on the volume sold. This information was obtained from the accountant's leadsheet and is included in other income on the financial statements. The FYE 2018 amount from the lead sheet was divided by 12 to determine the average monthly revenue. This number was also used for 2019 due to lack of documentation.

Registrant: 908593 Ontario Limited

Auditor: Lisa Phillips

Account #: 12208 8453 RT0001

Date: February 14, 2020

Audit Period: 2017-01-01

to 2019-09-30

Subject:

Sales and HST Breakdown

WP #: 1001-2

Bloomfield (continued)				Eagle Fleet Service (EFS)							Totals		Notes:
Pizza	HST	Subway	HST	Sales (US)	Exchange	Sales in CAD	Sales (CAD)	Total Sales	HST	Sales	HST		
7,419.63	909.20	18,247.53	2,268.00	11,089,480.89	1.24	13,780,897.90	13,882,242.68	27,663,140.58	1,637,393.77	31,799,065.52	2,165,458.73	* to WP #1000	
6,502.21	805.72	16,534.12	2,042.17	10,557,772.00	1.26	13,288,011.84	12,724,901.95	26,012,913.79	1,484,267.50	29,463,768.48	1,921,412.19	* to WP #1000	
7,982.55	988.63	16,929.87	2,095.29	11,703,943.00	1.29	15,135,539.09	13,947,379.39	29,082,918.48	1,643,477.29	33,135,787.58	2,157,683.58	* to WP #1000	
9,998.25	1,231.88	18,017.03	2,278.47	12,038,943.00	1.27	15,329,186.12	14,718,581.62	30,047,767.74	1,729,662.82	34,002,180.19	2,231,301.03	* to WP #1000	
5,800.48	718.95	26,482.78	3,394.64	13,153,925.00	1.29	16,933,047.65	15,674,901.87	32,607,949.52	1,855,228.34	37,158,334.69	2,428,478.42	* to WP #1000	
9,899.66	1,228.61	23,979.30	3,091.08	13,357,645.00	1.31	17,537,252.12	15,180,736.55	32,717,988.67	1,761,687.33	37,108,498.39	2,316,944.78	* to WP #1000	
12,574.73	1,577.30	28,840.51	3,681.01	13,286,805.00	1.31	17,445,574.97	15,274,193.38	32,719,768.35	1,808,369.84	36,898,210.59	2,336,204.79	* to WP #1000	
11,394.13	1,435.62	23,872.60	3,049.46	13,954,471.00	1.30	18,198,025.63	16,349,958.90	34,547,984.53	1,927,322.77	39,024,182.23	2,495,417.15	* to WP #1000	
14,498.47	1,825.59	29,993.96	3,872.39	14,020,396.00	1.30	18,278,390.27	16,292,680.38	34,571,070.65	1,924,093.85	38,804,136.34	2,457,483.51	* to WP #1000	
9,408.55	1,183.58	25,337.43	3,235.75	15,671,289.00	1.30	20,388,346.99	18,834,954.55	39,223,301.54	2,222,445.65	44,007,905.74	2,825,585.38	* to WP #1000	
8,858.34	1,116.28	18,018.34	2,328.90	14,797,941.00	1.32	19,533,282.12	18,036,014.76	37,569,296.88	2,127,303.70	42,035,284.64	2,692,377.46	* to WP #1000	
10,522.29	1,308.54	18,570.78	2,355.96	12,488,049.00	1.34	16,773,947.42	14,938,445.33	31,712,392.75	1,739,638.67	35,075,734.25	2,157,225.76	* to WP #1000	
114,859.29	14,329.90	264,824.25	33,693.12	156,120,659.89		202,621,502.11	185,854,991.36	388,476,493.47	21,860,891.53	438,513,088.64	28,185,572.82		

Bloomfield (continued)				Eagle Fleet Service (EFS)							Totals		Notes:
Pizza	HST	Subway	HST	Sales (US)	Exchange	Sales in CAD	Sales (CAD)	Total Sales	HST	Sales	HST		
7,695.50	967.72	15,581.63	2,006.73	12,690,933.00	1.33	16,899,246.38	15,648,955.78	32,548,202.16	1,845,376.54	36,051,196.23	2,287,499.36	* to WP #1000	
7,929.46	993.48	15,449.39	1,993.22	11,243,157.00	1.32	14,847,713.13	14,244,301.68	29,092,014.81	1,655,621.85	32,408,149.31	2,076,205.59	* to WP #1000	
12,175.70	1,532.66	15,826.25	2,043.16	12,535,462.00	1.34	16,757,405.60	17,064,085.46	33,821,491.06	1,974,902.78	37,894,569.28	2,491,480.32	* to WP #1000	
9,319.95	1,170.24	21,354.41	2,754.57	11,951,152.00	1.34	15,988,251.15	16,631,658.56	32,619,909.71	1,929,586.49	36,630,782.93	2,441,492.85	* to WP #1000	
9,175.99	1,161.33	17,524.72	2,228.14	12,918,492.00	1.35	17,386,998.38	17,156,456.03	34,543,454.41	2,026,282.79	38,709,283.72	2,554,225.82	* to WP #1000	
9,429.10	1,190.18	14,346.17	1,820.29	11,830,169.00	1.33	15,718,745.55	15,353,149.22	31,071,894.77	1,825,731.74	34,494,284.40	2,257,118.74	* to WP #1000	
7,508.35	950.57	18,225.82	2,325.76	11,293,892.00	1.31	14,796,127.91	15,231,767.97	30,027,895.88	1,801,903.45	33,342,380.15	2,235,613.20	* to WP #1000	
7,509.87	956.08	23,624.09	3,029.62	10,958,929.00	1.33	14,550,170.03	15,069,147.33	29,619,317.36	1,776,815.69	33,021,971.07	2,213,970.89	* to WP #1000	
8,830.31	1,118.41	23,178.34	2,988.81	10,847,987.00	1.32	14,363,819.59	14,974,570.94	29,338,390.53	1,763,581.56	32,579,797.29	2,171,771.55	* to WP #1000	
79,574.23	10,040.67	165,110.82	21,190.30	106,270,173.00		141,308,477.73	141,374,092.97	282,682,570.70	16,599,802.89	315,132,414.38	20,729,378.35		

Registrant: 908593 Ontario Limited
Account #: 12208 8453 RT0001
Audit Period: 2017-01-01 to 2019-09-30

Auditor: Lisa Phillips
Date: February 14, 2020

Subject: Taxes Payable Assessed

WP #: 6000

OBJECTIVE: To quantify the adjustment required under paragraph 296(1)(b) of the ETA for taxes payable.

FINDINGS: On September 30, 2019 the registrant was forced into receivership. A listing of the payables at that time can be found below.

	Claim	Attributed to ITC
PNE Corporation	1,418.00	163.13
Sarnia Glass & Aluminum Limited	1,018.00	117.12
Sarnia Plumbing & Mechanical	798.00	91.81
Sentry Fire	169.00	19.44
Shell Canada	1,908,815.00	219,598.19
Sicom Systems Canada Inc.	518.00	59.59
Sir Solutions	15,549.00	1,788.82
Total View Signs	2,796.00	321.66
Waste Connections of Canada Inc.	992.00	114.12
Wholesale Club	279.00	32.10
Williams Food Equipment	11,865.00	1,365.00
Windsor Star	987.00	113.55
Econo Petroleum	398,676.00	45,635.29
Enbridge Gas	491.00	56.49
Energe Valero	134,864.00	15,515.33
Enwin	6,278.00	722.25
Essex Powerlines Corporation	2,439.00	280.59
Esso Business Card	5,269.00	606.17
Frito Lay Canada	6,145.00	706.95
Gordon Food Services	30,495.00	3,508.27
Harold Toulouse	148.00	17.03
Huma Vaneeza Services	4,657.00	535.76
Hydro One Networks Inc.	4,459.00	512.98
Imperial Tobacco Company Limited	54,413.00	6,259.90
Incomm Canada	2,836.00	326.27
IOG Logistics	6,929.00	797.14
John Peets Landscaping Co. Ltd.	2,260.00	260.00
Manvendrasin Thakor	1,209.00	139.09
Metro 360	13,591.00	1,563.57
Now prepay	4,347.00	500.10
Old Dutch Foods Ltd.	298.00	34.28
Orkin Canada Corporation	124.00	14.27
Parkland Fuel Corporation	721,543.00	83,009.37
Pepsico Canada	18,356.00	2,111.75
Pilot Receivables LLC	619,620.00	71,283.72
Pilot Travel Centres LLC	11,590,844.00	1,333,459.93
Pioneer Energy	2,313,949.00	266,206.52
	\$ 17,887,444.00	\$ 2,057,847.54

* to WP #0004

CONCLUSION FOR WORK DONE IN ALL AREAS:

Adjust the registrant's return for the period ending 2019-09-30 by \$2,057,847.54 as per paragraph 296(1)(b) of the ETA.

END

APPENDIX E
JUNE 30, 2020 LETTER TO THE DEBTORS

See attached

June 30, 2020

BY EMAIL

Lax O'Sullivan Lisus Gottlieb LLP
145 King Street West, Suite 2750
Toronto, ON M5H 1J8

Attention: Matthew Gottlieb

- and -

Crawley MacKewn Brush LLP
179 John Street, Suite 800
Toronto, ON M5T 1X4

Attention: Alistair Crawley

Dear Sirs:

**Re: In the Matter of the Receivership of 908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.
Court File No. CV-19-00628293-00CL**

As you know, we are counsel for BDO Canada Limited (the "**Receiver**") in its capacity as court-appointed receiver of, *inter alia*, the assets, undertakings and property of 908593 Ontario Limited, operating as Eagle Travel Plaza (the "**Debtor**").

As detail in our letter on April 29, 2020, enclosed, we had received various letters from the Canada Revenue Agency (the "**CRA**") regarding the Debtor.

On June 25, 2020, we received further correspondence from CRA in respect of 2364507 Ontario Limited, to the attention of Simranjit Dhillon, enclosed.

In our April 29, 2020 letter we noted that the Receiver is not in a position to respond to the CRA's assessment without further documentation.

The Receiver notes that there is potential liability for directors and officers for unreported/unremitted HST amounts. Please advise if your clients intend to defend the claims, including if they intend to provide the support that the CRA is seeking, given that these amounts owing to the CRA may be director and officer liabilities.

We look forward to hearing from you.

June 30, 2020
Page 2

Yours truly,

AIRD & BERLIS LLP



Kathryn Esaw

KE/jy

[Encl.]

40580368.1

April 29, 2020

BY EMAIL

Lax O'Sullivan Lisus Gottlieb LLP
145 King Street West, Suite 2750
Toronto, ON M5H 1J8

Attention: Matthew Gottlieb

- and -

Crawley MacKewn Brush LLP
179 John Street, Suite 800
Toronto, ON M5T 1X4

Attention: Alistair Crawley

Dear Sirs:

**Re: In the Matter of the Receivership of 908593 Ontario Limited, operating as
Eagle Travel Plaza, et al.
Court File No. CV-19-00628293-00CL**

As you know, we are counsel for BDO Canada Limited (the "**Receiver**") in its capacity as court-appointed receiver of, *inter alia*, the assets, undertakings and property of 908593 Ontario Limited, operating as Eagle Travel Plaza (the "**Debtor**").

We are writing to advise that the Receiver is in receipt of various letters from the Canada Revenue Agency (the "**CRA**") regarding the Debtor. Copies of these letters are enclosed.

The CRA advises that, based on their review of the **January 1, 2018 to September 30, 2019** period, the HST liability of the Debtor is in excess of \$10,000,000. More particularly, the CRA has claimed an increase to HST/GST collection of \$8,1000,000 and an adjustment to taxes payable of \$2,057,000. Additionally, based on the status of the Debtor's records, CRA has expressed further concern that the Debtor does not have the support to justify the HST input tax credits that have been claimed.

The Receiver has not seen any copies of the documentation filed by the Debtors in support of the HST remittances (including by a search of the Debtors' offices), and has just today received a response from the CRA in respect of this matter after numerous requests from the Receiver to be in touch. CRA advises that they are prepared to review / consider any additional information in support of the Debtor's HST filings. The Receiver is not in a position to respond to the CRA's assessment without further documentation. However, the Receiver notes that it does not appear that the CRA has included a number of factors in respect of this matter, including for example any possible rebates paid to and/or owing to customers.

April 29, 2020
Page 2

CRA has also submitted reports in respect of 2145754 Ontario Limited and 2364507 Ontario Limited, operating as Menchies.

Regarding 2145754 Ontario Limited, their report relates to unreported income and the resultant corporate taxes.

In respect of the Menchies operations, CRA issued a notice to 2364507 Ontario Limited relating to the period April 1, 2014 to September 30, 2019, with a net HST adjustment totaling \$443,998.93.

The Receiver notes that there is potential liability for directors and officers for unreported/unremitted HST amounts. Please advise if your clients intend to defend the claims, including if they intend to provide the support that the CRA is seeking, given that these amounts owing to the CRA may be director and officer liabilities.

Yours truly,

AIRD & BERLIS LLP



Kathryn Esaw

KE/jy

[Encl.]

39792229.1

AIRD BERLIS



March 4, 2020

Angelo Consoli
Vice President and Senior Management
BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1

Dear Angelo Consoli:

**Subject: Goods and services tax/harmonized sales tax (GST/HST) Account 12208 8453 RT0001
Audit of the GST/HST returns for 908593 Ontario Limited for the period 2017-01-01 to
2019-09-30**

This letter relates to the audit conducted by the Canada Revenue Agency (CRA) under authority of the Excise Tax Act (ETA) of the goods and services tax/harmonized sales tax (GST/HST) returns filed by 908593 Ontario Limited for the reporting periods noted above.

As a result of our audit, we are proposing the following audit adjustments totalling \$10,167,879 to your GST/HST returns in accordance with the ETA. A Summary of Audit Adjustments (WP #0004) and copies of the relevant working papers are enclosed.

GST/HST Collectible: Line 105

Increase to GST/HST Collected: \$8,110,031

Reference: ETA subsections 225(1) and 228(2)

During the course of the audit, several attempts were made to obtain electronic backups of the Quick Books accounting data for 908593 Ontario Limited; however, the electronic data obtained was incomplete and not reliable. Consequently, requests were made for copies of all records used to prepare the GST/HST returns. Excel spreadsheets were provided by the registrant identifying daily sales and GST/HST collected for the following locations:

3613 Queen's Line, Tilbury (18 Wheeler)
22216 Bloomfield Road, Chatham (Bloomfield)
Subway in 22216 Bloomfield
Pizza Pizza in 22216 Bloomfield
1670 London Line, Sarnia (402)
2097 London Line, Sarnia (XTR)

The Notice and Statement of Receiver identifies separate legal entities for the Esso located at 3613 Queen's Line and the Pizza Pizza located at 22216 Bloomfield Road. These entities are not registered for GST/HST, and documents provided by the accountant confirm that they have been reported under the registrant's business number. As a result, we have included them in our analysis.

Our review of the Excel spreadsheets provided for fiscal years 2018 and 2019 determined that they were maintained on a monthly basis. No Excel spreadsheets were provided for fiscal 2017 for the locations identified above.

The sales and GST/HST collected as per the registrant's Excel spreadsheets were compiled into a single working paper (WP). Please see attached WP #1001 for details. The total sales and GST/HST collected from this working paper were then compared to the amounts reported on the registrant's GST/HST returns, and variances were calculated in each reporting period. Please see attached WP #1000 for details of the variances.

The largest variance occurs in the period ending September 30, 2019. This return has not been filed to date, and any required adjustments will be made by audit.

As a result of our review, we are proposing to adjust the registrant's GST/HST returns by the amount reflected above as per subsections 225(1) and 228(2) of the ETA.

Taxes Payable Assessed

Adjustment to Taxes Payable: **\$2,057,848**

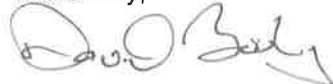
Reference: ETA subsection 296(1)(b)

Paragraph 296(1)(b) of the ETA allows for the assessment of any tax payable by a person under Division II, IV or IV.1 of the ETA. According to the receivership documents filed on September 30, 2019, the outstanding payables with GST/HST included totalled \$18,237,453 at that time. We have reviewed this list and determined the corresponding ITCs claimed to be \$2,057,848 (see attached WP #6000 for details). As a result, we are proposing the above noted adjustment to the GST/HST return for the period ending 2019-09-30 pursuant to paragraph 296(1)(b) of the ETA.

We will delay the processing of the proposed adjustments for thirty (30) calendar days from the date of this letter, to allow you the opportunity to submit any additional information or documentation you want us to consider regarding the proposed adjustments. If we do not hear from you before April 3, 2020, we will finalize the audit based on the adjustments proposed.

Should you require any clarification or further information, please do not hesitate to contact me at 519-645-4175. My team leader, Dave Bosley, may also be reached at 519-675-2801.

Yours truly,



for Lisa Phillips
GST/HST Audit Division
Canada Revenue Agency
London-Windsor Tax Services Office

Enclosures: WP #0004 – Summary of Adjustments
WP #1000 – GST/HST Returns Reconciliation
WP #1001 – Sales and HST Breakdown
WP #6000 – Taxes Payable Assessed

Registrant: 908593 Ontario Limited
 Account #: 12208 8453 RT0001
 Audit Period: 2017-01-01
 Subject:

to 2019-09-30
 Summary of Adjustments

Auditor: Lisa Phillips
 Date: February 14, 2020
 WP #: 0004

Summary of Goods and Services Tax / Harmonized Sales Tax (GST/HST) Return Adjustments

- Procedures: 1) Document all adjustments made and provide a summary to the registrant.
 2) Also provide the registrant with necessary supporting documentation/schedules.

Reporting Period Ending	Detail	Line 101 Sales & Other Revenue \$	Line 105 GST/HST collectible \$	Line 109 Change to Net Tax \$	Taxes Payable Assessed \$	Net Adjustment \$	Fiscal Totals \$	W/P #	ETA Section
2019 09 30	Reconcile returns to records available		2,171,771.55	2,171,771.55		2,171,771.55		1000	225(1), 228(2)
	Taxes payable				2,057,847.54	2,057,847.54		6000	296(1)(b)
2019 08 31	Reconcile returns to records available		334,864.89	334,864.89		334,864.89		1000	225(1), 228(2)
2019 07 31	Reconcile returns to records available		350,001.20	350,001.20		350,001.20		1000	225(1), 228(2)
2019 06 30	Reconcile returns to records available		385,401.74	385,401.74		385,401.74		1000	225(1), 228(2)
2019 05 31	Reconcile returns to records available		380,154.82	380,154.82		380,154.82		1000	225(1), 228(2)
2019 04 30	Reconcile returns to records available		333,927.85	333,927.85		333,927.85		1000	225(1), 228(2)
2019 03 31	Reconcile returns to records available		352,185.32	352,185.32		352,185.32		1000	225(1), 228(2)
2019 02 28	Reconcile returns to records available		312,105.59	312,105.59		312,105.59		1000	225(1), 228(2)
2019 01 31	Reconcile returns to records available		382,423.36	382,423.36		382,423.36	7,060,683.89	1000	225(1), 228(2)
2018 12 31	Reconcile returns to records available		361,091.76	361,091.76		361,091.76		1000	225(1), 228(2)
2018 11 30	Reconcile returns to records available		402,229.46	402,229.46		402,229.46		1000	225(1), 228(2)
2018 10 31	Reconcile returns to records available		390,318.38	390,318.38		390,318.38		1000	225(1), 228(2)
2018 09 30	Reconcile returns to records available		307,161.51	307,161.51		307,161.51		1000	225(1), 228(2)
2018 08 31	Reconcile returns to records available		308,238.15	308,238.15		308,238.15		1000	225(1), 228(2)
2018 07 31	Reconcile returns to records available		294,990.79	294,990.79		294,990.79		1000	225(1), 228(2)
2018 06 30	Reconcile returns to records available		174,317.78	174,317.78		174,317.78		1000	225(1), 228(2)
2018 05 31	Reconcile returns to records available		253,050.42	253,050.42		253,050.42		1000	225(1), 228(2)
2018 04 30	Reconcile returns to records available		158,326.03	158,326.03		158,326.03		1000	225(1), 228(2)
2018 03 31	Reconcile returns to records available		184,376.58	184,376.58		184,376.58		1000	225(1), 228(2)
2018 02 28	Reconcile returns to records available		139,598.19	139,598.19		139,598.19		1000	225(1), 228(2)
2018 01 31	Reconcile returns to records available		133,495.73	133,495.73		133,495.73	3,107,194.82	1000	225(1), 228(2)
	Total	\$ -	\$ 8,110,031.17	\$ 8,110,031.17	2,057,847.54	10,167,878.71	\$ 10,167,878.71		

END

Registrant: 908593 Ontario Limited

Account #: 12208 8453 RT0001

Audit Period: 2017-01-01 to

2019-09-30

Auditor: Lisa Phillips

Date: February 14, 2020

Subject:

GST/HST Returns Reconciliation

WP #: 1000

Analysis:

Period from	Period to	Sales & Other Revenue (L101)	Sales per B&R	Variance	Notes	GST/HST Collectible (L105)	GST/HST per B&R	Variance	Notes
2019 09 01	2019 09 30	-	32,579,797.29	32,579,797.29	* see Note 1 below	-	2,171,771.55	2,171,771.55	* to WP #0004
2019 08 01	2019 08 31	24,544,511.00	33,021,971.07	8,477,460.07	* see Note 1 below	1,879,106.00	2,213,970.89	334,864.89	* to WP #0004
2019 07 01	2019 07 31	24,933,302.00	33,342,380.15	8,409,078.15	* see Note 1 below	1,885,612.00	2,235,613.20	350,001.20	* to WP #0004
2019 06 01	2019 06 30	25,089,973.00	34,494,284.40	9,404,311.40	* see Note 1 below	1,871,717.00	2,257,118.74	385,401.74	* to WP #0004
2019 05 01	2019 05 31	28,723,847.00	38,709,283.72	9,985,436.72	* see Note 1 below	2,174,071.00	2,554,225.82	380,154.82	* to WP #0004
2019 04 01	2019 04 30	27,314,214.00	36,630,782.93	9,316,568.93	* see Note 1 below	2,107,565.00	2,441,492.85	333,927.85	* to WP #0004
2019 03 01	2019 03 31	28,071,336.00	37,894,569.28	9,823,233.28	* see Note 1 below	2,139,295.00	2,491,480.32	352,185.32	* to WP #0004
2019 02 01	2019 02 28	24,013,918.00	32,408,149.31	8,394,231.31	* see Note 1 below	1,764,100.00	2,076,205.59	312,105.59	* to WP #0004
2019 01 01	2019 01 31	26,090,956.00	36,051,196.23	9,960,240.23	* see Note 1 below	1,905,076.00	2,287,499.36	382,423.36	* to WP #0004
		<u>208,782,057.00</u>	<u>315,132,414.38</u>	<u>73,770,560.09</u>		<u>15,726,542.00</u>	<u>20,729,378.35</u>	<u>5,002,836.35</u>	
2018 12 01	2018 12 31	25,067,912.00	35,075,734.25	10,007,822.25	* see Note 1 below	1,796,134.00	2,157,225.76	361,091.76	* to WP #0004
2018 11 01	2018 11 30	31,330,119.00	42,035,284.64	10,705,165.64	* see Note 1 below	2,290,148.00	2,692,377.46	402,229.46	* to WP #0004
2018 10 01	2018 10 31	33,528,772.00	44,007,905.74	10,479,133.74	* see Note 1 below	2,435,267.00	2,825,585.38	390,318.38	* to WP #0004
2018 09 01	2018 09 30	29,733,226.00	38,804,136.34	9,070,910.34	* see Note 1 below	2,150,322.00	2,457,483.51	307,161.51	* to WP #0004
2018 08 01	2018 08 31	29,930,428.00	39,024,182.23	9,093,754.23	* see Note 1 below	2,187,179.00	2,495,417.15	308,238.15	* to WP #0004
2018 07 01	2018 07 31	28,203,103.00	36,898,210.59	8,695,107.59	* see Note 1 below	2,041,214.00	2,336,204.79	294,990.79	* to WP #0004
2018 06 01	2018 06 30	29,053,019.00	37,108,498.39	8,055,479.39	* see Note 1 below	2,142,627.00	2,316,944.78	174,317.78	* to WP #0004
2018 05 01	2018 05 31	29,215,707.00	37,158,334.69	7,942,627.69	* see Note 1 below	2,175,428.00	2,428,478.42	253,050.42	* to WP #0004
2018 04 01	2018 04 30	27,206,054.00	34,002,180.19	6,796,126.19	* see Note 1 below	2,072,975.00	2,231,301.03	158,326.03	* to WP #0004
2018 03 01	2018 03 31	26,007,105.00	33,135,787.58	7,128,682.58	* see Note 1 below	1,973,307.00	2,157,683.58	184,376.58	* to WP #0004
2018 02 01	2018 02 28	23,474,681.00	29,463,768.48	5,989,087.48	* see Note 1 below	1,781,814.00	1,921,412.19	139,598.19	* to WP #0004
2018 01 01	2018 01 31	26,001,834.00	31,799,065.52	5,797,231.52	* see Note 1 below	2,031,963.00	2,165,458.73	133,495.73	* to WP #0004
		<u>338,751,960.00</u>	<u>438,513,088.64</u>	<u>99,761,128.64</u>		<u>25,078,378.00</u>	<u>28,185,572.82</u>	<u>3,107,194.82</u>	

Note 1: Given that the registrant is in receivership, no adjustments will be proposed to adjust line 101.

Conclusion: Increase the registrant's GST/HST collected by the L105 variances calculated above.

END

Registrant: 908593 Ontario Limited

Account #: 12208 8453 RT0001

Audit Period: 2017-01-01 to 2019-09-30

Subject:

Sales and HST Breakdown

Auditor: Lisa Phillips

Date: February 14, 2020

WP #: 1001-1

2018	Period	18 Wheeler				Cross Lease		402		XTR		Bloomfield	
		Sales	HST	Restaurant Rent	HST	Income	HST	Sales	HST	Sales	HST	Sales	HST
January	1	661,765.23	86,634.47	6,200.00	806.00	22,805.41	2,964.70	548,033.56	66,352.15	121,436.73	13,719.48	2,750,016.85	354,410.96
February	2	539,924.90	67,751.54	6,200.00	806.00	22,805.41	2,964.70	492,781.23	59,806.04	109,761.30	12,454.80	2,256,345.52	290,513.72
March	3	729,291.51	91,833.70	6,200.00	806.00	22,805.41	2,964.70	543,587.77	66,094.69	124,634.02	13,918.97	2,601,437.97	335,504.31
April	4	688,630.12	86,801.46	6,200.00	806.00	22,805.41	2,964.70	607,288.89	74,001.70	136,092.79	15,584.79	2,465,379.96	317,969.21
May	5	736,340.49	92,431.49	6,200.00	806.00	22,805.41	2,964.70	739,319.96	88,644.59	177,290.55	20,340.90	2,836,145.50	363,948.81
June	6	699,471.37	87,887.84	6,200.00	806.00	22,805.41	2,964.70	650,901.49	78,620.71	168,666.72	19,158.73	2,808,585.77	361,499.78
July	7	705,786.55	88,215.64	6,200.00	806.00	22,805.41	2,964.70	700,845.84	85,342.17	185,466.09	21,660.90	2,515,923.11	323,587.23
August	8	725,423.35	91,470.19	6,200.00	806.00	22,805.41	2,964.70	686,757.94	84,180.28	188,510.96	22,179.80	2,811,233.31	362,008.33
September	9	685,592.53	86,149.45	6,200.00	806.00	22,805.41	2,964.70	680,441.54	82,494.98	185,306.03	21,549.29	2,608,227.75	333,727.26
October	10	778,107.20	97,917.67	6,200.00	806.00	22,805.41	2,964.70	727,241.64	87,656.52	192,814.42	21,717.62	3,022,689.55	387,657.89
November	11	696,827.05	87,652.15	6,200.00	806.00	22,805.41	2,964.70	656,461.90	79,051.84	188,046.69	21,579.40	2,868,770.03	369,574.49
December	12	547,714.39	67,562.34	6,200.00	806.00	22,805.41	2,964.70	578,669.03	67,582.69	176,895.90	19,563.69	2,001,963.70	255,443.17
		8,194,874.69	1,032,307.94	74,400.00	9,672.00	273,664.93	35,576.44	7,612,330.79	919,828.36	1,954,922.20	223,428.37	31,546,719.02	4,055,845.16

Total per f/s, FYE 2018 74,400.00 273,664.93
 FYE 2018 Average per month 6,200.00 22,805.41 *

* Used FYE 2018 Average for FYE 2019

2019	Period	18 Wheeler				Cross Lease		402		XTR		Bloomfield	
		Sales	HST	Restaurant Rent	HST	Income	HST	Sales	HST	Sales	HST	Sales	HST
January	1	511,925.77	63,884.50	6,200.00	806.00	22,805.41	2,964.70	558,273.77	67,398.07	148,842.40	17,121.53	2,231,669.59	286,973.57
February	2	518,829.76	65,202.18	6,200.00	806.00	22,805.41	2,964.70	509,553.04	62,166.85	122,863.05	14,261.80	2,112,504.38	272,195.51
March	3	638,169.28	80,063.07	6,200.00	806.00	22,805.41	2,964.70	617,625.30	75,426.96	161,194.69	18,852.16	2,599,081.59	334,888.83
April	4	571,029.11	71,439.38	6,200.00	806.00	22,805.41	2,964.70	686,877.00	84,711.44	170,125.59	20,255.29	2,523,161.75	327,804.74
May	5	640,603.34	80,219.83	6,200.00	806.00	22,805.41	2,964.70	771,530.70	94,551.58	204,579.60	24,451.86	2,493,409.55	321,559.59
June	6	483,586.60	60,028.06	6,200.00	806.00	22,805.41	2,964.70	733,293.40	89,908.28	207,318.01	24,471.01	1,945,410.94	250,198.48
July	7	605,438.65	75,622.12	6,200.00	806.00	22,805.41	2,964.70	606,406.60	89,932.86	181,827.41	21,468.82	1,866,072.03	239,638.92
August	8	640,372.11	80,172.53	6,200.00	806.00	22,805.41	2,964.70	637,460.41	78,104.91	187,264.13	22,010.92	1,877,417.69	249,110.44
September	9	668,498.38	84,180.51	6,200.00	806.00	22,805.41	2,964.70	581,712.90	70,495.05	172,316.62	20,109.75	1,757,864.80	225,526.76
		5,278,453.00	660,812.18	55,800.00	7,254.00	205,248.70	26,682.33	5,702,733.12	712,696.00	1,558,331.50	183,003.14	19,406,592.32	2,507,896.84

Notes:

2017 This year is incomplete. No electronic data was provided. Day end reports are kept in boxes in a storage room. There are 700 boxes. The time involved to locate them and then summarize them is not feasible.

EFS It is unknown for sure how these sales are calculated as this was the responsibility of the shareholder. Since the shareholders are no longer involved in the business the sales had to be calculated using the information available.

Restaurant Rent This is rent received from the restaurant located at 3613 Queen's Line in Tilbury. This information was obtained from the accountant's leadsheet and is included in other income on the financial statements. No lease agreement was provided as the owner handled this function. The FYE 2018 amount from the lead sheet was divided by 12 to determine the average monthly revenue. This number was also used for 2019 due to lack of documentation.

Cross Lease The fuel companies provide a commission for the sale of their fuel. This is known as a cross lease. It is based on the volume sold. This information was obtained from the accountant's leadsheet and is included in other income on the financial statements. The FYE 2018 amount from the lead sheet was divided by 12 to determine the average monthly revenue. This number was also used for 2019 due to lack of documentation.

Registrant: 908593 Ontario Limited

Account #: 12208 8453 RT0001

Audit Period: 2017-01-01

to 2019-09-30

Auditor: Lisa Phillips

Date: February 14, 2020

Subject:

Sales and HST Breakdown

WP #: 1001-2

Bloomfield (continued)				Eagle Fleet Service (EFS)							Totals		Notes:
Pizza	Pizza sales	HST	Subway	HST	Sales (US)	Exchange	Sales in CAD	Sales (CAD)	Total Sales	HST	Sales	HST	
	7,419.63	909.20	18,247.53	2,268.00	11,089,480.89	1.24	13,780,897.90	13,882,242.68	27,663,140.58	1,637,393.77	31,799,065.52	2,165,458.73	* to WP #1000
	6,502.21	805.72	16,534.12	2,042.17	10,557,772.00	1.26	13,288,011.84	12,724,901.95	26,012,913.79	1,484,267.50	29,463,768.48	1,921,412.19	* to WP #1000
	7,982.55	988.63	16,929.87	2,095.29	11,703,943.00	1.29	15,135,539.09	13,947,379.39	29,082,918.48	1,643,477.29	33,135,787.58	2,157,683.58	* to WP #1000
	9,998.25	1,231.88	18,017.03	2,278.47	12,038,943.00	1.27	15,329,186.12	14,718,581.62	30,047,767.74	1,729,662.82	34,002,180.19	2,231,301.03	* to WP #1000
	5,800.48	718.95	26,482.78	3,394.64	13,153,925.00	1.29	16,933,047.65	15,674,901.87	32,607,949.52	1,855,228.34	37,158,334.69	2,428,478.42	* to WP #1000
	9,899.66	1,228.61	23,979.30	3,091.08	13,357,645.00	1.31	17,537,252.12	15,180,736.55	32,717,988.67	1,761,687.33	37,108,498.39	2,316,944.78	* to WP #1000
	12,574.73	1,577.30	28,840.51	3,681.01	13,286,805.00	1.31	17,445,574.97	15,274,193.38	32,719,768.35	1,808,369.84	36,898,210.59	2,336,204.79	* to WP #1000
	11,394.13	1,435.62	23,872.60	3,049.46	13,954,471.00	1.30	18,198,025.63	16,349,958.90	34,547,984.53	1,927,322.77	39,024,182.23	2,495,417.15	* to WP #1000
	14,498.47	1,825.59	29,993.96	3,872.39	14,020,396.00	1.30	18,278,390.27	16,292,680.38	34,571,070.65	1,924,093.85	38,804,136.34	2,457,483.51	* to WP #1000
	9,408.55	1,183.58	25,337.43	3,235.75	15,671,289.00	1.30	20,388,346.99	18,834,954.55	39,223,301.54	2,222,445.65	44,007,905.74	2,825,585.38	* to WP #1000
	8,858.34	1,116.28	18,018.34	2,328.90	14,797,941.00	1.32	19,533,282.12	18,036,014.76	37,569,296.88	2,127,303.70	42,035,284.64	2,692,377.46	* to WP #1000
	10,522.29	1,308.54	18,570.78	2,355.96	12,488,049.00	1.34	16,773,947.42	14,938,445.33	31,712,392.75	1,739,638.67	35,075,734.25	2,157,225.76	* to WP #1000
	114,859.29	14,329.90	264,824.25	33,693.12	156,120,659.89		202,621,502.11	185,854,991.36	388,476,493.47	21,860,891.53	438,513,088.64	28,185,572.82	

Bloomfield (continued)				Eagle Fleet Service (EFS)							Totals		Notes:
Pizza	Pizza sales	HST	Subway	HST	Sales (US)	Exchange	Sales in CAD	Sales (CAD)	Total Sales	HST	Sales	HST	
	7,695.50	967.72	15,581.63	2,006.73	12,690,933.00	1.33	16,899,246.38	15,648,955.78	32,548,202.16	1,845,376.54	36,051,196.23	2,287,499.36	* to WP #1000
	7,929.46	993.48	15,449.39	1,993.22	11,243,157.00	1.32	14,847,713.13	14,244,301.68	29,092,014.81	1,655,621.85	32,408,149.31	2,076,205.59	* to WP #1000
	12,175.70	1,532.66	15,826.25	2,043.16	12,535,462.00	1.34	16,757,405.60	17,064,085.46	33,821,491.06	1,974,902.78	37,894,569.28	2,491,480.32	* to WP #1000
	9,319.95	1,170.24	21,354.41	2,754.57	11,951,152.00	1.34	15,988,251.15	16,631,658.56	32,619,909.71	1,929,586.49	36,630,782.93	2,441,492.85	* to WP #1000
	9,175.99	1,161.33	17,524.72	2,228.14	12,918,492.00	1.35	17,386,998.38	17,156,456.03	34,543,454.41	2,026,282.79	38,709,283.72	2,554,225.82	* to WP #1000
	9,429.10	1,190.18	14,346.17	1,820.29	11,830,169.00	1.33	15,718,745.55	15,353,149.22	31,071,894.77	1,825,731.74	34,494,284.40	2,257,118.74	* to WP #1000
	7,508.35	950.57	18,225.82	2,325.76	11,293,892.00	1.31	14,796,127.91	15,231,767.97	30,027,895.88	1,801,903.45	33,342,380.15	2,235,613.20	* to WP #1000
	7,509.87	956.08	23,624.09	3,029.62	10,958,929.00	1.33	14,550,170.03	15,069,147.33	29,619,317.36	1,776,815.69	33,021,971.07	2,213,970.89	* to WP #1000
	8,830.31	1,118.41	23,178.34	2,988.81	10,847,987.00	1.32	14,363,819.59	14,974,570.94	29,338,390.53	1,763,581.56	32,579,797.29	2,171,771.55	* to WP #1000
	79,574.23	10,040.67	165,110.82	21,190.30	106,270,173.00		141,308,477.73	141,374,092.97	282,682,570.70	16,599,802.89	315,132,414.38	20,729,378.35	

Registrant: 908593 Ontario Limited
Account #: 12208 8453 RT0001
Audit Period: 2017-01-01 to 2019-09-30

Auditor: Lisa Phillips
Date: February 14, 2020

Subject: Taxes Payable Assessed

WP #: 6000

OBJECTIVE: To quantify the adjustment required under paragraph 296(1)(b) of the ETA for taxes payable.

FINDINGS: On September 30, 2019 the registrant was forced into receivership. A listing of the payables at that time can be found below.

	Claim	Attributed to ITC
PNE Corporation	1,418.00	163.13
Sarnia Glass & Aluminum Limited	1,018.00	117.12
Sarnia Plumbing & Mechanical	798.00	91.81
Sentry Fire	169.00	19.44
Shell Canada	1,908,815.00	219,598.19
Sicom Systems Canada Inc.	518.00	59.59
Sir Solutions	15,549.00	1,788.82
Total View Signs	2,796.00	321.66
Waste Connections of Canada Inc.	992.00	114.12
Wholesale Club	279.00	32.10
Williams Food Equipment	11,865.00	1,365.00
Windsor Star	987.00	113.55
Econo Petroleum	398,676.00	45,635.29
Enbridge Gas	491.00	56.49
Energe Valero	134,864.00	15,515.33
Enwin	6,278.00	722.25
Essex Powerlines Corporation	2,439.00	280.59
Esso Business Card	5,269.00	606.17
Frito Lay Canada	6,145.00	706.95
Gordon Food Services	30,495.00	3,508.27
Harold Toulouse	148.00	17.03
Huma Vaneeza Services	4,657.00	535.76
Hydro One Networks Inc.	4,459.00	512.98
Imperial Tobacco Company Limited	54,413.00	6,259.90
Incomm Canada	2,836.00	326.27
IOG Logistics	6,929.00	797.14
John Peets Landscaping Co. Ltd.	2,260.00	260.00
Manvendrasin Thakor	1,209.00	139.09
Metro 360	13,591.00	1,563.57
Now prepay	4,347.00	500.10
Old Dutch Foods Ltd.	298.00	34.28
Orkin Canada Corporation	124.00	14.27
Parkland Fuel Corporation	721,543.00	83,009.37
Pepsico Canada	18,356.00	2,111.75
Pilot Receivables LLC	619,620.00	71,283.72
Pilot Travel Centres LLC	11,590,844.00	1,333,459.93
Pioneer Energy	2,313,949.00	266,206.52
	<u>\$ 17,887,444.00</u>	<u>\$ 2,057,847.54</u>

* to WP #0004

CONCLUSION FOR WORK DONE IN ALL AREAS:

Adjust the registrant's return for the period ending 2019-09-30 by \$2,057,847.54 as per paragraph 296(1)(b) of the ETA.

END



MAR 13 2020

2364507 Ontario Limited
805-25 Main Street W
Hamilton ON L8P 1H1

Dear Simranjit Dhillon:

**Subject: Final adjustments to the goods and services tax/harmonized sales tax (GST/HST) returns for the period from April 1, 2014 to September 30, 2019
Business number: 82460 9937 RT0001**

We have completed our audit of the GST/HST returns for the above period.

We confirm that we have made the following adjustments to the GST/HST returns as set out in our letter dated November 21, 2019 where we proposed to disallow all of the input tax credits claimed for the above period pursuant to subsections 169(1) and 169(4) of the Excise Tax Act (ETA). In addition, we have adjusted the GST/HST owing on reported revenue and estimated revenue on unfiled returns for the audit period pursuant to subsections 225(1) and 228(2) of the ETA.

We have enclosed a summary of audit adjustments which provides more details on the changes to the returns. In the coming weeks, you will receive a notice of (re)assessment that will reflect these adjustments.

Period ending	Net tax as filed	Adjustments to net tax payable	Revised net tax
2014-06-30	\$744.70	\$0.00	\$744.70
2014-09-30	\$6,829.31	\$10,542.23	\$17,371.54
2014-12-31	\$305.73	\$7,731.79	\$8,037.52
2015-03-31	\$2,694.94	\$7,140.15	\$9,835.09
2015-06-30	\$10,995.09	\$16,260.58	\$27,255.67
2015-09-30	\$17,029.22	\$13,545.66	\$30,574.88
2015-12-31	\$17,035.98	\$0.00	\$17,035.98
2016-03-31	\$2,988.87	\$18,618.61	\$21,607.48
2016-06-30	\$25,390.15	\$20,951.62	\$46,341.77
2016-09-30	\$24,784.31	\$20,588.87	\$45,373.18
2016-12-31	\$1,801.39	\$20,237.69	\$22,039.08

2017-03-31	\$10,053.88	\$21,611.43	\$31,665.31
2017-06-30	\$21,069.28	\$25,987.57	\$47,056.85
2017-09-30	\$20,844.85	\$23,622.07	\$44,466.92
2017-12-31	\$768.80	\$20,622.87	\$21,391.67
2018-03-31	\$5,595.39	\$21,590.90	\$27,186.29
2018-06-30	\$18,913.83	\$22,106.25	\$41,020.08
2018-09-30	\$0.00	\$35,464.52	\$35,464.52
2018-12-31	\$0.00	\$35,464.52	\$35,464.52
2019-03-31	\$0.00	\$35,464.52	\$35,464.52
2019-06-30	\$0.00	\$35,464.52	\$35,464.52
2019-09-30	\$0.00	\$35,464.52	\$35,464.52
Totals	\$187,845.72	\$448,480.89	\$636,326.61

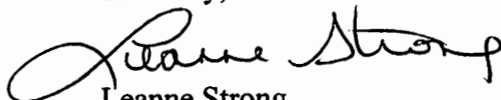
If you do not agree with the (re)assessment, you have the right to object. Your objection must be filed within 90 days of the date on the notice of (re)assessment. For information on submitting a GST/HST objection, go to canada.ca/cra-complaints-disputes, click on File an objection, and then click File a GST/HST objection.

The completion of our audit should not be considered as permission to destroy any books and records. For more information, please go to canada.ca/taxes-records and click GST/HST and payroll records.

How did we do? We want to hear from you. Tell us what went well and what needs to improve by going to cra-arc-survey-sondage.ca/s/audit-verification and completing a short survey. This survey is anonymous and should take about five minutes to complete. Your feedback will be used to improve the audit experience for all registrants.

If you have any questions, please call me at the phone number listed below. My team leader, Frank D'Agnillo, can also be reached at 519-973-1354.

Sincerely,



Leanne Strong
 London-Windsor Tax Services Office
 GST/HST Audit Division

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 Facsimile: 519-257-6911
 Address: 101-441 University Ave West, Windsor ON N9A 5S8
 Website: canada.ca/taxes

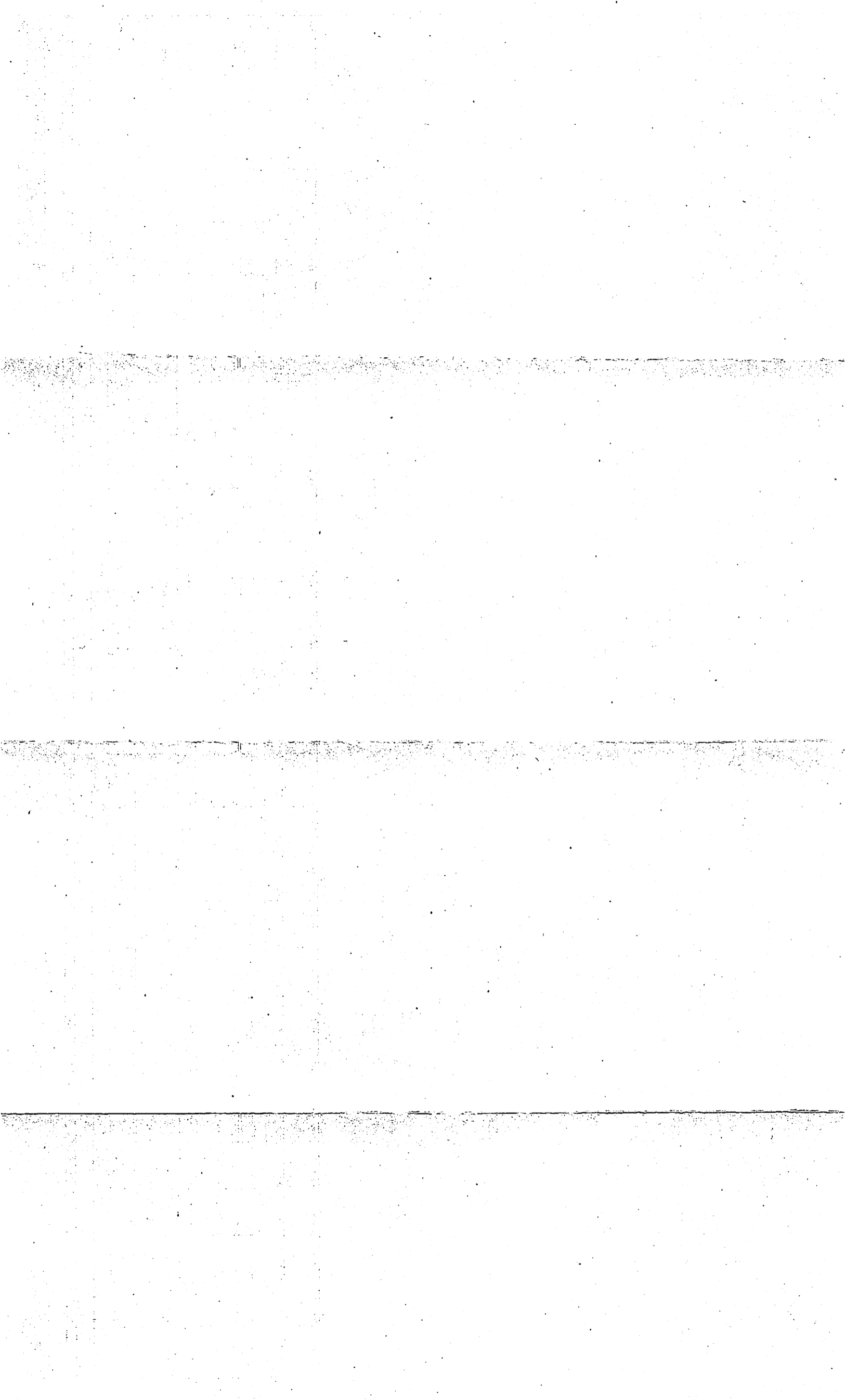
Enclosure

Account Name:	2364507 Ontario Limited
Account No:	82460 9937 RT0001
Audit Period:	April 1, 2014 - September 30, 2019

WP#	110
Auditor	Leanne Strong
Date	Nov-19

Subject: Summary of Audit Adjustments

Description	WP Reference	Return Periods																						Total	
		Apr-14 to Jun-14	Jul-14 to Sep-14	Oct-14 to Dec-14	Jan-15 to Mar-15	Apr-15 to Jun-15	Jul-15 to Sep-15	Oct-15 to Dec-15	Jan-16 to Mar-16	Apr-16 to Jun-16	Jul-16 to Sep-16	Oct-16 to Dec-16	Jan-17 to Mar-17	Apr-17 to Jun-17	Jul-17 to Sep-17	Oct-17 to Dec-17	Jan-18 to Mar-18	Apr-18 to Jun-18	Jul-18 to Sep-18	Oct-18 to Dec-18	Jan-19 to Mar-19	Apr-19 to Jun-19	Jul-19 to Sep-19		
GST/HST Collectible as Reported		\$744.70	\$15,242.81	\$7,123.05	\$9,290.77	\$25,933.42	\$29,149.65	\$17,035.98	\$20,447.17	\$44,119.31	\$43,278.31	\$20,783.15	\$30,339.39	\$44,977.59	\$42,612.21	\$20,177.29	\$25,983.90	\$39,652.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjustments re: GST/HST Reconciliation	5100	\$0.00	\$2,128.73	\$914.47	\$544.32	\$1,322.25	\$1,425.23	\$0.00	\$1,160.31	\$2,222.46	\$2,094.87	\$1,255.93	\$1,325.92	\$2,079.26	\$1,854.71	\$1,214.38	\$1,202.39	\$1,367.91	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$199,435.74
(Re)Assessed Amount	(a)	\$744.70	\$17,371.54	\$8,037.52	\$9,835.09	\$27,255.67	\$30,574.88	\$17,035.98	\$21,607.48	\$46,341.77	\$45,373.18	\$22,039.08	\$31,665.31	\$47,056.85	\$44,466.92	\$21,391.67	\$27,186.29	\$41,020.08	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$199,435.74
ITCs as Reported		\$0.00	\$8,413.50	\$6,817.32	\$6,595.83	\$14,938.33	\$12,120.43	\$0.00	\$17,458.30	\$18,729.16	\$18,494.00	\$18,981.76	\$20,285.51	\$23,908.31	\$21,767.36	\$19,408.49	\$20,388.51	\$20,738.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjustments re: ITC Reconciliation Testing	6100	\$0.00	-\$8,413.50	-\$6,817.32	-\$6,595.83	-\$14,938.33	-\$12,120.43	\$0.00	-\$17,458.30	-\$18,729.16	-\$18,494.00	-\$18,981.76	-\$20,285.51	-\$23,908.31	-\$21,767.36	-\$19,408.49	-\$20,388.51	-\$20,738.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$249,045.15
(Re)Assessed Amount	(b)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$249,045.15
Results	(a) - (b)	\$744.70	\$17,371.54	\$8,037.52	\$9,835.09	\$27,255.67	\$30,574.88	\$17,035.98	\$21,607.48	\$46,341.77	\$45,373.18	\$22,039.08	\$31,665.31	\$47,056.85	\$44,466.92	\$21,391.67	\$27,186.29	\$41,020.08	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$35,464.52	\$448,480.89



Account Name:	2364507 Ontario Limited
Account Number:	82460 9937 RT0001
Audit Period:	April 1, 2014 - September 30, 2019

W/P #	5100
Auditor:	Leanne Strong
Date:	Nov-19

Subject:

Adjustments to GST/HST Based on Revenue

Period from	Period to	Date Return Filed	Reference	Sales & Other Revenue (101)	Applied Taxable Percentage	GST/HST Due based on Taxable Percentage	GST/HST Collectible (105)	Variance in GST/HST	Legislative Reference
2014-04-01	2014-06-30	2018-10-03	original	4,964.67			562.10		
2014-04-01	2014-06-30		pre-audit finalized	4,964.67			744.70		
2014-07-01	2014-09-30	2018-10-03		133,627.21	100%	17,371.54	15,242.81	2,128.73	225(1), 228(2)
2014-10-01	2014-12-31	2018-10-03		61,827.11	100%	8,037.52	7,123.05	914.47	225(1), 228(2)
2015-01-01	2015-03-31	2018-10-03		75,654.56	100%	9,835.09	9,290.77	544.32	225(1), 228(2)
2015-04-01	2015-06-30	2018-10-03	amended	209,659.00	100%	27,255.67	25,933.42	1,322.25	225(1), 228(2)
2015-07-01	2015-09-30	2018-10-03		235,191.42	100%	30,574.88	29,149.65	1,425.23	225(1), 228(2)
2015-10-01	2015-12-31	2018-10-03	original	113,573.20			13,754.89		
2015-10-01	2015-12-31		pre-audit finalized	113,573.20			17,035.98		
2016-01-01	2016-03-31	2018-10-03		166,211.36	100%	21,607.48	20,447.17	1,160.31	225(1), 228(2)
2016-04-01	2016-06-30	2018-10-03		356,475.16	100%	46,341.77	44,119.31	2,222.46	225(1), 228(2)
2016-07-01	2016-09-30	2018-10-03		349,024.47	100%	45,373.18	43,278.31	2,094.87	225(1), 228(2)
2016-10-01	2016-12-31	2018-10-03		169,531.40	100%	22,039.08	20,783.15	1,255.93	225(1), 228(2)
2017-01-01	2017-03-31	2018-10-03		243,579.27	100%	31,665.31	30,339.39	1,325.92	225(1), 228(2)
2017-04-01	2017-06-30	2018-10-03		361,975.76	100%	47,056.85	44,977.59	2,079.26	225(1), 228(2)
2017-07-01	2017-09-30	2018-10-03		342,053.22	100%	44,466.92	42,612.21	1,854.71	225(1), 228(2)
2017-10-01	2017-12-31	2018-10-03		164,551.34	100%	21,391.67	20,177.29	1,214.38	225(1), 228(2)
2018-01-01	2018-03-31	2018-10-03		209,125.27	100%	27,186.29	25,983.90	1,202.39	225(1), 228(2)
2018-04-01	2018-06-30	2018-10-03		315,539.11	100%	41,020.08	39,652.17	1,367.91	225(1), 228(2)
2018-07-01	2018-09-30		unfiled	272,804.00	100%	35,464.52		35,464.52	225(1), 228(2)
2018-10-01	2018-12-31		unfiled	272,804.00	100%	35,464.52		35,464.52	225(1), 228(2)
2019-01-01	2019-03-31		unfiled	272,804.00	100%	35,464.52		35,464.52	225(1), 228(2)
2019-04-01	2019-06-30		unfiled	272,804.00	100%	35,464.52		35,464.52	225(1), 228(2)
2019-07-01	2019-09-30		unfiled	272,804.00	100%	35,464.52		35,464.52	225(1), 228(2)

Total GST/HST owing

199,435.74

Determination of Average Sales		Reference
Total of sales reported for January 1, 2017 - June 30, 2018	1,636,823.97	
Number of Quarters	6	
Average sales per quarter	<u>272,804.00</u>	1

Breakdown of Adjustments	
Adjustments relating to taxable percentage	22,113.15
Adjustments relating to estimates based on 2017 & 2018	<u>177,322.60</u>
	<u>199,435.74</u>

Account Name:	2364507 Ontario Limited
Account Number:	82460 9937 RT0001
Audit Period:	April 1, 2014 - September 30, 2019

W/P #	6100
Auditor:	Leanne Strong
Date:	Nov-19

Disallowed ITCs Due to Failure to Provide Supporting Documentation

Period from	Period to	Date Return Filed	Notes	ITC Claimed	ITCs Disallowed	Legislative Reference
2014-04-01	2014-06-30	2018-10-03	original	57,314.78		
2014-04-01	2014-06-30		pre-assess finalized	0.00		
2014-07-01	2014-09-30	2018-10-03		8,413.50	8,413.50	169(1)
2014-10-01	2014-12-31	2018-10-03		6,817.32	6,817.32	169(1)
2015-01-01	2015-03-31	2018-10-03		6,595.83	6,595.83	169(1)
2015-04-01	2015-06-30	2018-10-03	amended	14,938.33	14,938.33	169(1)
2015-07-01	2015-09-30	2018-10-03		12,120.43	12,120.43	169(1)
2015-10-01	2015-12-31	2018-10-03	original	72,345.36		
2015-10-01	2015-12-31		pre-assess finalized	0.00		
2016-01-01	2016-03-31	2018-10-03		17,458.30	17,458.30	169(1)
2016-04-01	2016-06-30	2018-10-03		18,729.16	18,729.16	169(1)
2016-07-01	2016-09-30	2018-10-03		18,494.00	18,494.00	169(1)
2016-10-01	2016-12-31	2018-10-03		18,981.76	18,981.76	169(1)
2017-01-01	2017-03-31	2018-10-03		20,285.51	20,285.51	169(1)
2017-04-01	2017-06-30	2018-10-03		23,908.31	23,908.31	169(1)
2017-07-01	2017-09-30	2018-10-03		21,767.36	21,767.36	169(1)
2017-10-01	2017-12-31	2018-10-03		19,408.49	19,408.49	169(1)
2018-01-01	2018-03-31	2018-10-03		20,388.51	20,388.51	169(1)
2018-04-01	2018-06-30	2018-10-03		20,738.34	20,738.34	169(1)
2018-07-01	2018-09-30		unfiled			
2018-10-01	2018-12-31		unfiled			
2019-01-01	2019-03-31		unfiled			
2019-04-01	2019-06-30		unfiled			
2019-07-01	2019-09-30		unfiled			
					<u>249,045.15</u>	

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**
Proceedings commenced at Toronto

NINTH REPORT OF THE RECEIVER

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Lawyers for BDO Canada Limited in its capacity as the court-appointed Receiver of 908593 Ontario Limited, operating as Eagle Travel Plaza, et al.

TAB 4

**ONTARIO
SUPERIOR COURT OF JUSTICE**

COMMERCIAL LIST

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

- and -

**SIMRANJIT DHILLON, MANDHIR DHILLON, SARBJIT DHILLON,
MANDEEP DHILLON, 908593 ONTARIO LIMITED, (OPERATING AS
EAGLE TRAVEL PLAZA, 402 ESSO TRAVEL CENTRE, EAGLE FLEET
SERVICES, 18 WHEELER TRUCK STOP AND BLOOMFIELD TRUCK
STOP), 1393382 ONTARIO LIMITED, 2145744 ONTARIO LIMITED,
2145754 ONTARIO LIMITED, 1552838 ONTARIO INC., 2189788
ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722 ONTARIO LTD.,
2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED, 1254044
ONTARIO LIMITED, 2612550 ONTARIO LIMITED, 2541899 ONTARIO
LIMITED, 2571279 ONTARIO INC., 2541900 ONTARIO LIMITED,,
2587984 ONTARIO INC., 2561534 ONTARIO LIMITED,, 2431264
ONTARIO INC., 2542372 ONTARIO INC., 2034039 ONTARIO INC.,
5009770 ONTARIO LIMITED, 5009771 ONTARIO LIMITED, 1107943
ONTARIO INC., 1786675 ONTARIO LIMITED, 1797598 ONTARIO LTD.,
1325109 ONTARIO LIMITED, 2660556 ONTARIO LIMITED, AND
2665448 ONTARIO LTD., 1882190 ONTARIO INC., 2616768 ONTARIO
LIMITED, 2616766 ONTARIO LIMITED, 2652876 ONTARIO LTD,
2598753 ONTARIO LIMITED, HIRA DHILLON, MAHAN DHILLON,
DOE 1 INC., DOE 2 INC., JANE DOE 1, JANE DOE 2, JOHN DOE 1 and
JOHN DOE 2**

Defendants

**SERVICE LIST
(As at November 2, 2020)**

TO:

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Toronto, ON M5J 2T9

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AND TO:	<p>908593 ONTARIO LIMITED, OPERATING AS EAGLE TRAVEL PLAZA</p> <p>Defendant</p>
AND TO:	<p>1393382 ONTARIO LIMITED</p> <p>Defendant</p>
AND TO:	<p>2145744 ONTARIO LIMITED</p> <p>Defendant</p>
AND TO:	<p>2145754 ONTARIO LIMITED</p> <p>Defendant</p>
AND TO:	<p>1552838 ONTARIO INC.</p> <p>Defendant</p>
AND TO:	<p>2189788 ONTARIO INC.</p> <p>Defendant</p>

AND TO:	2123618 ONTARIO LIMITED Defendant
AND TO:	1849722 ONTARIO LTD. Defendant
AND TO:	2469244 ONTARIO LIMITED Defendant
AND TO:	2364507 ONTARIO LIMITED Defendant
AND TO:	1254044 ONTARIO LIMITED Defendant
AND TO:	2612550 ONTARIO LIMITED Defendant

AND TO: **CANADA REVENUE AGENCY**
Attention: Bankruptcy Dept.
1 Front Street West, Suite 100
Toronto, ON M5J 2X6

AND TO: **MINISTRY OF REVENUE**
Attention: J. Smithson
Revenue Collections Branch – Insolvency Unit
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AND TO: **1742240 ONTARIO INC.**
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AND TO: **2131774 ONTARIO INC.**
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AND TO: **2323583 ONTARIO INC.**
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CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

-and-

SIMRANJIT DHILLON et al.

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

**MOTION RECORD
(Returnable November 5, 2020)**

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