

**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

**MOTION RECORD OF THE RECEIVER
(Returnable November 18, 2025)**

Date: November 6, 2025

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*Lawyers for the BDO Canada Limited, in its
capacity as the court appointed Receiver and
Manager of the Defendants.*

TO: **ATTACHED SERVICE LIST**

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

BETWEEN:

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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

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**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

NOTICE OF MOTION

BDO CANADA LIMITED (“**BDO**”), in its capacity as the 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**” or “**Eagle Travel**”), 1393382 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 18, 2025, at 11:00 a.m., or as soon after that time can be heard, by judicial teleconference via Zoom.

PROPOSED METHOD OF HEARING: The Motion is to be heard

- ☐ In writing under subrule 37.12.1(1) because it is;
- ☐ In writing as an opposed motion under subrule 37.12.1(4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference.

THE MOTION IS FOR:

- (a) an order, substantially in the form contained in the Motion Record, *inter alia*:
 - (i) approving the Fourteenth Report of the Receiver dated November 6, 2025 (the “**Fourteenth Report**”) and the activities and conduct of the Receiver described therein;
 - (ii) granting certain orders relating to the administration of the Receiver’s Collection Plan (as defined in the Fourteenth Report);
 - (iii) authorizing the destruction of the Debtors’ Books and Records (as defined in the Fourteenth Report) in the Receiver’s possession;
 - (iv) approving the Receiver’s interim statement of receipts and disbursements for the period from September 30, 2019 to November 4, 2025 (the “**Interim R&D**”);
 - (v) approving the fees and disbursements of the Receiver, as set out in the fee affidavit of Chris Mazur sworn November 6, 2025 (the “**Mazur Affidavit**”)

and its legal counsel, Aird & Berlis LLP, as set out in the fee affidavit of Steven Graff sworn November 6, 2025 (the “**Graff Affidavit**”) and the Completion Costs Reserve (as defined in the Fourteenth Report);

- (vi) authorizing and directing the Receiver to make the CIBC Distributions (as defined in the Fourteenth Report);
- (vii) authorizing the Receiver to attend to any Residual Matters that arise in relation to the Collection Plan Order and to distribute the net proceeds thereof (the “**Potential Residual Distributions**”), if any, to CIBC;
- (viii) discharging BDO as the Receiver on the filing of the Discharge Certificate as provided for in the Fourteenth Report, and releasing the Receiver from liability for its actions while acting in such capacity, save and except for the Receiver’s gross negligence or willful misconduct; and
- (ix) such further and other relief as counsel may request and this Honourable Court deems just.

THE GROUNDS FOR THE MOTION ARE:

- (a) the facts set out in the Fourteenth Report and the appendices thereto; and
- (b) such further and other grounds as the lawyers may advise.

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

- (a) the Fourteenth Report of the Receiver, and the appendices thereto, including the Mazur Affidavit and the Graff Affidavit; and

- (b) such further and other evidence as the lawyers may advise and this Honourable Court may permit.

November 6, 2025

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Lawyers for the BDO Canada Limited, in its
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Manager of 908593 Ontario Limited,

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)**

PROCEEDING COMMENCED AT
TORONTO

NOTICE OF MOTION

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TAB 2

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, 243126A4 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

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

NOVEMBER 6, 2025

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Appendix Q	-	Release of Funds Order

1.1 Introduction

1.1.1 The Ontario Superior Court of Justice (Commercial List) (the “**Court**”) appointed BDO Canada Limited as the receiver and manager (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 by order of the Honourable Justice Hailey dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”). Attached as **Appendix “A”** is a copy of the Appointment Order. Certain of the Defendants are no longer subject to the Appointment Order. The parties listed in **Appendix “B”** are the parties in addition to 908 that are currently subject to the Appointment Order (collectively, the “**Debtors**”).

1.1.2 At the September 30, 2019 hearing, the Court granted the following two additional orders by separate motion:

- an *Anton Piller* order to allow entry and search of premises of the defendants named in the order (the “**Anton Piller Order**”); and
- as subsequently amended, a *Mareva* injunction order restraining Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon from dissipating their assets (the “**Mareva Order**”).

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

1.2 Purpose of this Report

1.2.1 This constitutes the Receiver’s fourteenth report to the Court (the “**Fourteenth Report**”) in this matter and it is filed to:

- report on the Receiver’s activities in these receivership proceedings since the Thirteenth Report;
- report on the status of the Receiver’s efforts, litigation and results in respect of the Collection Plan Order;
- request an Order relating to the administration of the Receiver’s Collection Plan, inter alia:
 - directing that the Claims Officer’s RSG Decisions (as defined herein) in relation to the RSG Law Customer Accounts (as defined herein) that have been adjudicated by the Claims Officer are final, and authorizing the release of the RSG Customer Trust Funds as partial satisfaction of the RSG

Customer Judgments (as defined herein), such that those amounts may form part of the CIBC Distribution (as defined herein);

- request an Order relating to the administration of the receivership, inter alia:
 - approving the Fourteenth Report and the activities of the Receiver set out herein;
 - authorizing the destruction of the Debtors' Books and Records in the Receiver's possession as outlined herein;
 - approving the Receiver's interim statement of receipts and disbursements for the period September 30, 2019 to November 4, 2025 (the "Interim R&D");
 - approving the fees and disbursements of the Receiver and its legal counsel, Aird & Berlis LLP ("Aird & Berlis" or "Counsel"), as outlined herein and in the affidavits of Christopher J. Mazur and Steven L. Graff;
 - approving the Completion Costs Reserve;
 - approving the proposed distribution to CIBC (the "CIBC Distribution") as outlined herein;
 - upon the filing of a discharge certificate (the "Discharge Certificate") by the Receiver, discharging BDO as Receiver of the assets, undertakings and properties of 908593 et al, and releasing BDO from any and all liability as set out in the draft Order;
 - granting the Receiver Residual Authority (as defined herein) to attend to any matters that arise in relation to the Collection Plan Order and to distribute the net proceeds thereof (the "Potential Residual Distributions") if any, to CIBC; and,
 - such other relief as the Court deems appropriate.

1.3 Reliance on Information, Interpretation and Publication of Materials

1.3.1 In preparing this Fourteenth Report, the Receiver has relied upon the Debtors' books and records that the Receiver located, 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.

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

1.3.3 Capitalized terms not defined herein shall have the meaning ascribed to them in the CIBC Motion Record, the Appointment Order, the Third Report, Eighth Report or Thirteenth Report.

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

1.3.5 In accordance with the Appointment Order, copies of unsealed materials and prescribed notices delivered or filed in the receivership proceedings are available on the Receiver's case website (the "**Receiver's Website**") at www.extranets.bdo.ca/eagletravelplaza, which will be available for at least 6 month's after the Receiver's discharge.

2.0 RECEIVER'S ACTIVITIES

2.1 Summary of file administration matters:

2.1.1 The Receiver filed its thirteenth report dated November 9, 2022 (the 'Thirteenth Report') to, among other things, provide a fulsome update on the Receiver's activities, Court Reports and Orders issued in the Receivership proceedings. The Thirteenth Report, a copy of which is attached hereto as **Appendix "C"**, should be read in conjunction with this Fourteenth Report.

2.1.2 For the reasons outlined therein, the Receiver assessed it was an appropriate time to bring a motion to seek approval of its past activities and fees, along with addressing certain procedural issues relating to the enforcement of the Receiver's Collection Plan.

2.1.3 In summary, the Receiver filed its Thirteenth Report to, among other things:

- outline for the Court the activities of the Receiver since its appointment in support of the relief sought therein;
- provide the background of the Court Reports and Orders issued, outlining the Receiver's activities and actions throughout the Receivership proceedings in support of a motion to obtain the Court's approval of the Receiver's Court Reports;
- report on the status of the Receiver's efforts, ongoing litigation and results in respect of the Collection Plan Order, and request an Order relating to the administration of various matters related to the Receiver's Collection Plan;
- request an Order relating to the administration of the receivership, *inter alia*:
 - approving the First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Tenth, Eleventh, and Twelfth Reports of the Receiver (as defined therein), and the activities of the Receiver set out therein;
 - approving the Thirteenth Report and the activities of the Receiver set out therein;
 - approving the Receiver's interim statement of receipts and disbursements to November 7, 2022;
 - approving the fees and disbursements of the Receiver and its Counsel; and
 - approving an interim distribution to CIBC as outlined therein.

2.1.4 On November 21, 2022, the Court issued an order in relation to the Receiver's Collection Plan (the "**Order re Administration of the Receiver's Collection Plan**") and

an order approving the Receiver's proposed interim distribution to CIBC and certain administrative matters (the "**Distribution and Approval Order**"). Copies of the Order re Administration of the Receiver's Collection Plan and the Distribution and Approval Order are attached to this report as **Appendix "D"** and **"E"**, respectively.

2.1.5 Since the Thirteenth Report, the Receiver has been primarily engaged in its ongoing efforts pursuant to the Collection Plan Order, which are described in further detail in section 3.0 herein. A copy of the Collection Plan Order is attached to this report as **Appendix "F"**.

2.2 CRA

2.2.1 The Receiver has been in contact with CRA throughout the Receivership proceedings in relation to the Debtors' and Receiver's tax filings, CRA claims in respect of the Debtors' accounts and attending to a CRA audit of the Receiver's post-receivership HST filings, which resulted in an approximately \$500,000 refund.

2.2.2 CRA has completed its review of the Debtors' payroll source deductions and HST accounts and provided the following summary of outstanding balances / claims:

Debtor	Source Deductions	HST
908	Nil	\$10,167,000
139	Nil	\$10,478.15
2145	Nil	\$872.50
2364507 Ontario Limited ("Menchies")	\$272,629.45	\$970,533.81
2612	Nil	\$191,702.50

2.2.3 CRA's HST claims against 908, 139 and 2612 are unsecured as a result of their respective bankruptcy filings. As outlined in the Thirteenth Report, the CRA claims against 2145 and Menchies are limited to nil as there are no funds available for distribution in the respective estates.

2.3 Books and Records

2.3.1 During the administration of the receivership proceedings the Receiver collected the books and records and computer equipment of the Debtor (collectively, the "**Books and Records**") which were located at the Debtors' various retail locations. The Books and Records have been in storage since 2019. As a result, the Books and Records are at least 6 years old, and in some cases extend back to the 1990's. A list of the Debtor's Books and Records in the Receiver's possession is attached as **Appendix "G"**.

2.3.2 As noted above, CRA has completed its assessments of the Debtors' various tax accounts and outlined their claims to the Receiver. Additionally, the Debtors have entered into a full and final settlement agreement with CIBC dated October 7, 2020.

2.3.3 As a result, the Receiver is of the view that the Debtor's Books and Records are not required any further by the Receiver to complete the Estate administration and accordingly, the Receiver hereby seeks an order authorizing the Receiver to destroy the Debtors' Books and Records in its possession.

2.4 Atradius Insurance Policy

2.4.1 Prior to the Appointment Order, Atradius Crédito y Caución S.A. de Seguros y Reaseguros ("**Atradius**") issued a credit risk insurance policy, effective June 1, 2019 to May 31, 2020 (the "**Policy**") to 908 pursuant to which Atradius agreed to indemnify 908 in accordance with the terms and conditions of the Policy for covered losses sustained in relation to non-payment of insured receivables.

2.4.2 The Receiver sought to recover on the Atradius policy in relation to specific customer accounts associated with the Credit Limit Decisions ("**CLD**") and Discretionary Credit Limit ("**DCL**") accounts (i.e, separate categories of customer accounts insured pursuant to the Policy). The Receiver and Atradius entered into a Settlement Agreement for the resolution of the CLD and DCL claims, which terms were agreed to by CIBC.

3.1 Collection Plan Update

3.1.1 In section 3.0 of the Thirteenth Report, the Receiver outlined the background of the Fleet Card Business, the nature of the Receiver's Claims as against the Subject Customers, the steps taken to obtain the First Omnibus Default Judgment Order and the Second Omnibus Default Judgment Order, the Receiver's collection efforts, and various disputed claims. Below is a brief summary of the background of the Collection Plan and update on the Receiver's enforcement efforts.

3.2 Fleet Card Business

3.2.1 As described in the Third Report, the Debtors' fleet member reward card program, previously defined as the Fleet Card Business, accounted for approximately 95% of the Debtors' business. Before the receivership, the Fleet Card Business generated revenues of approximately \$1.1 million per day.

3.2.2 The Receiver reported on the Fleet Card Business and its efforts to collect the Fleet Card A/R in greater detail in the Third Report and in the Eighth Report, copies of which (without appendices) are attached hereto as **Appendix "H"** and **Appendix "I"**, respectively. Briefly, 908 provided customers (i.e., truck transportation companies and proprietorships of varying sizes) (the "**Fleet Card Customers**") with "fleet cards" (essentially credit cards) that individual drivers could use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. 908 was responsible for paying for the gas and other items purchased using the fleet cards, and for seeking payment from its customers. As of the date of the Appointment Order, 908 had approximately 1,300 active known customer accounts, and up to 1,800 customers in total (each with one or more trucks in their fleet). The program encompassed other elements and incentives made available to some customers, such as claiming cash advances and rebates. Fleet Card Customers contracted with 908 pursuant to credit card agreements ("**CCAs**").

3.2.3 Although the Fleet Card Business lacked adequate records as described in the Third Report, the Receiver has accurate and reliable records of the amounts charged by Fleet Card Customers for fuel and other items purchased using the fleet cards during the period September 9, 2019 through to October 11, 2019. These records were generated automatically by the electronic systems maintained by two third-party operators, WEX Bank (operated by T-Chek Systems, Inc.) and Comdata, Inc., such that there was no opportunity for user input or error, or manipulation by 908's principals or employees. These detailed reports support the amounts that the Receiver proposed to collect by way of the Receiver's Collection Plan.

3.2.4 Since its appointment, and in light of the Fleet Card Business representing a significant portion of the Debtors' overall business, the Receiver has devoted considerable efforts to collect amounts owing to 908 from Fleet Card Customers (the "**Fleet Card A/R**").

3.2.5 The Collection Plan Order established a process (the “**Collection Plan**”) to identify and determine the Receiver’s claims against specific customers of 908 and their guarantors.

3.2.6 The Court appointed Edmond Lamek of DLA Piper LLP as the claims officer (the “**Claims Officer**”) under the Collection Plan Order.

3.3 Receiver’s Claims

3.3.1 The Fleet Card Customers and their Guarantors which are subject to the Receiver’s Collection Plan are referred to as “**Subject Customers**”.

3.3.2 Following the Court’s issuance of the Collection Plan Order, the Receiver served the Collection Plan Order on the Subject Customers. Any Subject Customer who objected to the Collection Plan was entitled to return before the Court on August 26, 2020, to seek to vary or set aside the Collection Plan Order. No Subject Customers attempted to vary or set aside the Collection Plan Order.

3.3.3 When the Court issued the Collection Plan Order, there were more than 600 Subject Customer accounts (and numerous associated Guarantors).

3.3.4 The Receiver’s claims (the “**Claims**”) constitute the Receiver’s request for payment of the outstanding indebtedness owing by each Subject Customer relating to unpaid invoices, interest calculated at a rate of 18% from November 1, 2019, a 10% PAD dishonoured fee in accordance with the CCA and a fixed amount for the Receiver’s collection costs and legal fees associated with the Receiver’s Collection Plan.

3.4 Undefended Claims

First Omnibus Default Judgment Order

3.4.1 The Collection Plan Order provides that, upon satisfying the Claims Officer (in his sole discretion) that the Claims Packages were duly served, the Receiver shall be entitled to a default judgment against the Defaulting Subject Customers in the amounts set out in the Undefended Claims.

3.4.2 Per the Collection Plan Order, following the passage of the Acceptance of Settlement Deadline and the Notice of Dispute Deadline for the Claims served after the issuance of the Collection Plan Order, the Receiver referred the Undefended Claims to the Claims Officer.

3.4.3 On March 8, 2021, the Claims Officer prepared the First Default Judgment Report setting out its recommendations regarding the Undefended Claims that had been referred to the Claims Officer as at that date. The Claims Officer reported that it was satisfied, upon reviewing the Undefended Claims referred by the Receiver, along with an affidavit sworn by Angelo Consoli, that the Claims Packages had been duly served, and no response had been received. The Claims Officer therefore recommended that judgment be issued against the Subject Customers in respect of the Undefended Claims.

3.4.4 On March 15, 2021, the Honourable Justice Hainey of the Court issued the First Omnibus Default Judgment Order against 357 customer accounts and 162 guarantors, in

accordance with the First Default Judgment Report with an aggregate value of judgments totaling \$14.8 million and \$7.4 million, respectively.

Second Omnibus Default Judgment Order

3.4.5 As the Receiver proceeded with its investigations, it became clear that 908's records did not correctly record a significant number of Subject Customer legal names. The nature and extent of these deficiencies started to become apparent as Subject Customers provided documentation in response to the Claims (e.g., cancelled cheques, bank statements) and as Counsel searched legal names so that the Receiver could register a security interest against certain Subject Customers under the *Personal Property Security Act* (Ontario).

3.4.6 On October 2, 2021, the Claims Officer prepared the Second Default Judgment Report setting out its recommendations regarding the Second Undefended Claims. The Claims Officer reported that it was satisfied, upon reviewing the Second Undefended Claims referred by the Receiver, along with the Consoli Affidavit, that the Claims Packages had been duly served, and no response had been received. The Claims Officer therefore recommended that judgment be issued against the Subject Customers in respect of the Second Undefended Claims.

3.4.7 The Receiver sought and obtained the Second Omnibus Default Judgment Order in connection with the 38 customer and 46 guarantor accounts referred to in the Second Default Judgment Report. The Second Undefended Claims have an aggregate value of approximately \$1.3 million and \$3.3 million in respect of customer and guarantor accounts, respectively.

3.5 Collections to Date

3.5.1 As a result of undertaking the Collection Plan, overall collections to date total approximately \$10.5 million relating to: \$7.6 million in customer settlements; \$2.46 million from bank account garnishments (as described in greater detail below); and \$441,000 from net remittances made by the collection agent, CGC (the "**Agent**"). In the Receiver's view, absent the Collection Plan process, there would not have been sufficient funds to repay the Receiver's Certificates in full in these proceedings, nor make any distribution to any creditor.

3.6 Disputed Claims

3.6.1 The Receiver received 38 Notices of Dispute submitted in accordance with the Collection Plan Order.

3.6.2 As at the time of the Thirteenth Report, there remained three disputed claims to be resolved, wherein the Receiver submitted affidavits and other supporting materials in support of its Claims to the Claims Officer, to be adjudicated. The Claims Officer rendered its decisions in favour of the Receiver, and the Receiver has since entered into settlement agreements with the customers and collected the applicable settlement amounts.

3.6.3 None of the Claims Officer's Decisions have been appealed.

3.7 Enforcement Efforts

3.7.1 Since the issuance of the First Omnibus Default Judgment Order and the Second Omnibus Default Judgment Order, the Receiver has been engaged in efforts to enforce the resulting judgments (the “**Default Judgments**”).

3.7.2 The Receiver’s enforcement efforts have focused in large part on negotiations and/or issuing notices of garnishment for Subject Customers with judgment amounts greater than \$50,000, PPSA registrations as against Subject Customers pursuant to the CCA, and in certain circumstances registering Writs in relation to Guarantors.

3.7.3 Additionally, the Receiver engaged the Agent to assist with collection of Subject Customer accounts with judgment amounts below \$50,000, which efforts included garnishment attempts on accounts greater than \$25,000 for which the Receiver located banking information from 908’s records.

3.7.4 In many cases, upon a Subject Customer’s accounts being garnished, or being notified of a PPSA registration or Writ, the Subject Customer reached out to the Receiver or its Counsel to negotiate a consensual resolution. These settlement agreements are reflected in the figures referred to in the total collections to date.

3.7.5 Overall, the Receiver’s net collections from garnishments total \$2.46 million. Of this amount, \$1,551,000 was garnished from 27 customers that subsequently entered into Settlement Agreements with the Receiver.

3.7.6 The remaining balance of \$913,000 has been garnished from 23 customer accounts, which garnished amounts were received by the Receiver between August 2021 through April 2024. With the exception of two garnished customers (which are included in the group of RSG Law Customers discussed below), who formally retained RSG Law to dispute their Default Judgments, and Shan Freightway Inc. (“**Shan**”) who also engaged RSG after the Court issued a Judgment, but which did not ultimately enter into a settlement agreement with the Receiver, there have been no appeals filed to date from any other garnished customer. Accordingly, the Receiver is seeking herein the Court’s approval to include the full amount of the garnished accounts (including those represented by RSG as noted further below) in its proposed CIBC Distribution.

3.8 Disputed Default Judgments

3.8.1 Certain Subject Customers retained counsel to dispute the Default Judgments that have been rendered by the Court. To date, no motions have been made successfully varying the Order. The Receiver has been in negotiations with such customers where possible and/or has been involved in Case Conferences and/or submissions to the Claims Officer. Certain of the disputes are ongoing as outlined below.

3.9 RSG Law Customer Accounts

3.9.1 In or around June, 2021, various Subject Customers retained RSG Law to represent them in the dispute of their respective Default Judgments (the “**RSG Law Customer Accounts**”). Overall, RSG Law formally represented 24 customers, 7 of which we understand are no longer represented, leaving RSG Law to represent 17 customers (the “**RSG Law Customers**”).

3.9.2 The Receiver obtained Default Judgments against the RSG Law Customers with an aggregate value of approximately \$2.4 million. RSG Law submitted initial settlement offers for a portion of these customers, all of which were unacceptable, given that no documentation was supplied in support of the positions taken.

3.9.3 Despite significant efforts by the Receiver's Counsel to reach a settlement framework based on a principled approach, the Receiver was unable to reach agreements with the RSG Law Customers. In or around the summer of 2022, the Receiver communicated that as the parties were unable to reach a settlement after more than a year of negotiating, it no longer intended to expend any further time and resources attempting to find a resolution.

3.9.4 Accordingly, pursuant to the Thirteenth Report, the Receiver sought and obtained an order directing that the RSG Law Customers' disputes be adjudicated by the Claims Officer without prejudice to the Default Judgments, on the following terms:

- The Default Judgments remain in place pending the outcome of the adjudication by the Claims Officer;
- All funds garnished by the Receiver or held in trust by Counsel in favour of RSG Law Customers continue to be held pending the outcome of the adjudication by the Claims Officer;
- All RSG Law Customers shall file a Notice of Dispute (as set-out in the Collection Plan Order) within 30 days of the order. Any RSG Law Customer that fails to file a compliant Notice of Dispute within 30 days of the order will be deemed to abandon its dispute and the contemplated motion to set aside the default judgments initially served on the Receiver's Counsel on January 19, 2022 is dismissed with prejudice;
- Any right of appeal from the Claims Officer's decisions (as contemplated in the Collection Plan Order) is terminated and the Claims Officer's decision will be binding;
- The parties will consent to judgment in accordance with the Claims Officer's decision; and
- Costs of the adjudication are to be borne by the unsuccessful party.

3.9.5 Subsequent to the Thirteenth Report, there remained six RSG Law Customer Accounts for which formal Notices of Dispute had been filed (the "**RSG Law Customer Disputed Claims**"), and which the Receiver was attempting to resolve. RSG subsequently confirmed they were no longer retained by two of the RSG Law Customers, Primeline Logistics Inc. ("**Primeline**") and 7624123 Canada Inc. Of the four remaining accounts, the Receiver submitted the following three RSG Law Customer Disputed Claims to the Claims Officer for adjudication:

- 2137458 Ontario Inc. o/a Peace Transportation ("**Peace**");
- Roadish Transport Inc. ("**Roadish**");

- 2230353 Ontario Inc. o/a A2 Logistics (“A2”);

3.9.6 The Claims Officer has rendered its decisions in favour of the Receiver in respect of the Peace, Roadish and A2 Disputed Claims (the “**Claims Officer’s RSG Decisions**”), in the amount of the DJ plus accrued interest at 18% per annum since March 15, 2021. Copies of the Claims Officer’s RSG Decisions are attached as **Appendix “J”**, “**K**” and “**L**” respectively.

3.9.7 Below is a summary of the six RSG Law Disputed Customer Accounts, illustrating the Default Judgment; accrued interest to October 31, 2025; and the resultant total Default Judgment amount inclusive of interest. Additionally, the chart illustrates the funds garnished by the Receiver from A2 and Primeline, as well as the funds remitted to Aird & Berlis by Peace and Roadish as alternate security, pending resolution of the applicable Judgments or a court determination that the applicable Judgments ought to be set aside:

908593 Ontario Inc. Summary of RSG customer accounts as at October 31, 2025						
	Summary of RSG Customer Accounts	DJ Amount	Int (Mar 15/21 to Oct 31/25)	DJ + Int (to Oct 31/25)	Funds Garnished ("G") / Held in Trust ("T")	
1	2137458 Ontario Inc. o/a Peace Transportation	\$ 782,649	\$ 652,665	\$ 1,435,314	\$ 500,000	T
2	Roadish Transport Inc.	90,298	75,301	165,600	75,000	T
3	2230353 Ontario Inc. o/a A2 Logistics	55,630	46,391	102,022	57,380	G
4	2123610 Ontario Inc. o/a A One Logistics Inc.	12,146	10,129	22,275	-	
5	Primeline Logistics Inc.	79,759	66,513	146,272	64,276	G
6	7624123 Canada Inc.	157,034	130,953	287,988	-	
	Total	\$1,177,517	\$ 981,953	\$ 2,159,470	\$ 696,657	
Notes: T = held in trust by A&B G = garnished and held by BDO						

3.9.8 The Claims Officer’s RSG Decisions have not been appealed. The Receiver has subsequently attempted to negotiate a settlement with the RSG Law Customers subject to the Claims Officer’s Decisions, however, RSG Law advises they do not have instructions from their customers. The funds garnished from the account of Primeline were submitted to the Receiver on December 8, 2021 and we are advised that Primeline is no longer represented by RSG Law and we have not been provided with any notice of new representation.

3.9.9 Accordingly, as part of this motion, the Receiver seeks to enforce judgments previously granted against the three Subject Customers against whom the Claims Officer rendered the Claims Officer’s RSG Decisions, in the amounts specified in the Claims Officer’s RSG Decisions (collectively, the “**RSG Customer Judgments**”). Further, the Receiver seeks an Order authorizing the Receiver’s Counsel to release the Peace and Roadish Funds held in Trust (the “**RSG Customer Trust Funds**”) to the Receiver in partial satisfaction of the Peace and Roadish judgments and that the funds garnished from A2 and Primeline also be made available for the CIBC Distribution outlined herein.

3.10 Unsatisfied Judgments

3.10.1 There are approximately 250 Default Judgments that remain outstanding with a collective Default Judgement amount of approximately \$8.1 million. Additionally, there remain two outstanding writs as against Guarantors in relation to Default Judgments totaling approximately \$277,000 and garnishments against various Subject Customers (collectively, the outstanding Default Judgments, writs and garnishments are referred to as the “**Unsatisfied Judgments**”).

3.10.2 As outlined herein, pursuant to the Collection Plan Order, the Receiver has undertaken extensive collection efforts against hundreds of Subject Customers. These efforts have included obtaining judgments against 395 Subject Customers and 208 Guarantors, filing PPSA registrations pursuant to the terms of the applicable Subject Customer’s CCA, filing writs against certain Guarantors, and issuing garnishments against relevant bank accounts (the “**Enforcement Actions**”). The Enforcement Actions have led to the collections outlined herein. The Receiver has determined that it will take significant additional time and effort to collect on the Unsatisfied Judgments, and the likelihood of recovery remains uncertain. Accordingly, the limited likely recovery in relation to Unsatisfied Judgments does not warrant the cost associated with actively pursuing these matters. The Receiver’s ongoing mandate is therefore at an end.

3.10.3 As outlined in Section 7.0 herein, the Receiver proposes that, following its discharge, it be authorized to retain residual authority to deal with the Unsatisfied Judgments should the applicable judgment debtor reach out to the Receiver (the “**Residual Authority**”). In this capacity, the Receiver may negotiate judgments/writs/garnishments with the prior approval of CIBC as the sole affected creditor in these proceedings. The costs of such efforts would be covered by any proceeds of these efforts, with any net proceeds to be distributed to CIBC (“**Potential Future Distributions**”). The book value of the Unsatisfied Judgments is significantly lower than the outstanding liability owing to CIBC, even after the distribution sought to be approved on this motion.

4.0 INTERIM STATEMENT OF RECEIPTS & DISBURSEMENTS

4.1.1 Appendix M, attached hereto, presents a summary of the Receiver's interim statement of receipts and disbursements for the period September 30, 2019 to November 4, 2025 (the "**Receiver's Interim R&D**"). As is illustrated, receipts total approximately \$46.4 million, primarily related to: collections from the Fuel Card Business (largely due to the Collection Plan Order) and retail gas station operations, advances on the Receiver's Certificates, collection of accounts receivable, the K2 Sale Transaction, cash on hand, recovery of the Arctic and Citadel Mortgages, and miscellaneous refunds.

4.1.2 The Receiver has made disbursements of approximately \$40.9 million, primarily related to fuel and store retail purchases, the repayment of the Receiver's Certificates, draws on account of Receiver's fees and legal fees, loan interest, payroll and related remittances and operating costs plus \$2.5 million in distributions pursuant to the Distribution and Approval Order.

4.1.3 Accordingly, as at November 4, 2025 the Receiver has net funds in its accounts of approximately \$3.0 million, excluding unpaid estate costs;

4.1.4 The net funds on hand relate to realization of assets associated with the estates of 908, 139 and 2612 as the balance of the estates had negative realizations either prior to or after the consideration of fee allocations as outlined in section 5.0 below.

5.0 RECEIVER'S AND ITS COUNSEL'S ACCOUNTS

5.1 Receiver's and Counsel's Accounts

5.1.1 Pursuant to paragraph 21 of the Appointment Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and the fees and disbursements of its Counsel, is secured by the Receiver's Charge.

5.1.2 As outlined herein and in the prior reports of the Receiver, the Receiver has been involved in numerous complicated and many disputed matters in these receivership proceedings including, but not necessarily limited to: taking possession and operating numerous retail gas stations and the Fleet Card Business, with access to only limited records; transitioning certain gas station locations to other receivers; proceeding with a sale process for the 908-owned gas stations; undertaking the Collection Plan and related enforcement and litigation efforts, among other things.

5.1.3 The fees and disbursements of the Receiver and its Counsel through to August 31, 2022 were approved pursuant to the Distribution and Approval Order dated November 21, 2022.

5.1.4 The Receiver's fees and disbursements for the period September 1, 2022 to October 31, 2025 are detailed in the affidavit of Christopher J. Mazur (the "**Mazur Fee Affidavit**"), a copy of which is attached as **Appendix "N"**.

5.1.5 The fees and disbursements of Aird & Berlis, the Receiver's Counsel, for the period September 1, 2022 to October 31, 2025 are detailed in the affidavit of Steven L. Graff (the "**Graff Fee Affidavit**"), a copy of which is attached as **Appendix "O"**.

5.1.6 The Receiver's fees to October 31, 2025 encompass 1,249.45 hours at an average hourly rate of approximately \$412.26 for a total of \$515,103.50 prior to disbursements of \$26.94 and applicable taxes. The Receiver is therefore requesting that this Honourable Court approve its total fees and disbursements to October 31, 2025 inclusive of applicable taxes in the amount of \$582,097.40.

5.1.7 Aird & Berlis' fees to October 31, 2025 total \$597,000.24 inclusive of HST and disbursements. The Receiver is therefore requesting that this Honourable Court approve Aird & Berlis' total fees and disbursements inclusive of applicable taxes in the amount of \$597,000.24.

5.1.8 In light of the quantum of CIBC's outstanding secured debt, CIBC is the only party with an economic interest in the recoveries generated from the administration of the estates.

5.1.9 The Receiver and Counsel will incur additional fees and disbursements (the "**Fee Accrual**") with respect to completing this Fourteenth Report, the related approval motion, and completing the receivership administration and Outstanding Matters, as defined herein. Additionally, the Receiver will incur various estate administrative costs

associated with, for example, storage and destruction of the Books and Records (“**Estate Costs**” and with the Fee Accrual the “**Completion Costs Reserve**”). Accordingly, the Receiver is hereby requesting that this Honourable Court approve a Completion Costs Reserve in the amount of \$85,000.

5.2 Fee Allocation

5.2.1 In the Thirteenth Report, the Receiver outlined a proposed fee allocation for the Receiver’s and its Counsel’s fees and disbursements incurred through to August 31, 2022 (the “**Fee Allocation**”). Therein, the Receiver outlined that given the nature and extent of the Debtors’ operations and the co-mingling of its records and staff, it was considered cost prohibitive for the Receiver to have formally allocated its time and disbursements as between each of the various estates. Accordingly, the Receiver prepared the Fee Allocation as between the various estates based on a detailed time review in respect of entities wherein the Receiver continued operating stations until a sale was completed or until sites were transitioned to other receivers.

5.2.2 The fees and disbursements incurred subsequent to August 31, 2022 relate primarily to 908 and the associated efforts of the Collection Plan Order. Additionally, given the extent of the debt and associated losses and since there are no funds available for distribution from any estates other than 908 and limited minimal amounts for 139 and 2612 (combined \$6,145), representing net funds from a prior holdback to fund their associated bankruptcy estates, the Receiver does not believe that any further allocation is required. All of the Receiver’s and its Counsel’s fees shall be allocated to the 908 estate.

6.1 Funds available for distribution

6.1.1 Based on the results of the Collection Plan to date, the Receiver was able to repay the Receiver's Certificates and make an initial distribution to CIBC. The Receiver outlines below the proposed distributions to CIBC.

6.1.2 As outlined in sections 3.0 and 4.0 above, there is approximately \$3.0 million in the Receiver's trust accounts. Additionally, the Receiver anticipates minimum future collections of \$575,000 from the RSG Customer Trust Funds.

6.2 CIBC

6.2.1 CIBC is the first ranking secured creditor holding a claim over 908, 139 and 2612. As reported in the Thirteenth Report, the Receiver's independent legal counsel reviewed the CIBC security and provided its opinion that the security is valid and enforceable in accordance with its terms.

6.2.2 With respect to secured creditors who held PMSIs over specific pieces of equipment, the Receiver and its Counsel reviewed the relevant security documentation and returned equipment to those PMSI holders, as applicable.

6.2.3 The Receiver is not proposing to distribute any funds relating to any of the Debtors other than 908, 139 or 2612, as the realization on these Debtors estates is negative and/or nil after consideration of the Receiver's Fee Allocation as outlined in the Thirteenth Report.

6.2.4 As detailed in the materials filed earlier in these proceedings and sealed by the Court, CIBC is owed an extensive amount of funds that far exceed the current and possible future anticipated realizations (including the full quantum of the Unsatisfied Judgments) from the 908, 139 and 2612 receivership proceedings. Accordingly, CIBC will incur a significant shortfall and there will be no funds available for subsequent ranking secured creditors or unsecured creditors.

6.2.5 In the Thirteenth Report, the Receiver outlined that there are no outstanding prior ranking employee related or CRA claims in respect of the estates (908, 139 and 2612) which have funds available for distribution.

6.2.6 Below, the Receiver sets out the amount it proposes to holdback and identifies the amount it proposes to distribute to CIBC by way of a distribution.

6.3 Customer Garnishments

6.3.1 As outlined herein, approximately \$2.46 million has been garnished from customer accounts as a result of the Receiver's enforcement proceedings. Of said amount, approximately \$1,550,000 relates to customers that subsequently entered into Settlement Agreements with the Receiver. The balance of garnishments from 23 customers totals approx. \$913,000 which garnished funds were received by the Receiver over the period August 2021 through to April 2024. Attached as **Appendix 'P'** is a list of the garnishments from the 23 Subject Customers that have not entered into a

settlement agreement with the Receiver. Certain of these customers advised that they would retain counsel and provided notice that they intend to file motions to set aside the Default Judgments. With the exception of three RSG Law Customers, there have not been any formal disputes nor appeals and to date, no customer has successfully set aside its Default Judgment.

6.3.2 Pursuant to an order of the Court issued October 7, 2021 (the “**Release of Funds Order**”), a copy of which is attached hereto as **Appendix “Q”**, the Receiver is to hold any funds received from a sheriff of the Province of Ontario, and not disburse them, for the longer of: (a) 60 days; or (b) if the relevant Subject Customer has brought a motion to set aside the applicable Default Judgment before the 60 days have elapsed, the resolution of that motion.

6.3.3 Based on the foregoing, and since the Receiver is seeking final judgment against three RSG Law Customers based on the Claims Officer’s RSG Decisions and/or since all garnishments occurred between 1.5 to 4 years prior to this within Motion, the Receiver is seeking the Court’s approval to distribute the balance of funds on hand, net of the Completion Costs Reserve, plus the RSG Customer Trust Funds, with no holdback necessary for potential garnishment claims.

6.4 Proposed Distributions

6.4.1 With the exception of the charges under the Appointment Order, the Receiver is not aware of any other claims that would rank in priority to CIBC. Accordingly, subject to the approval of this Honourable Court, the Receiver proposes to make a distribution and potential future distributions if and when Unsatisfied Judgments are collected and/or settled (collectively the “**Proposed Distributions**”), as follows:

- i) Distribution to CIBC estimated to be \$3,531,000 representing the net funds on hand plus the RSG Customer Trust Funds, net of the Completion Costs Reserve as outlined in the chart below (the “**CIBC Distribution**”), which distribution may include further additional HST refunds that the Receiver is seeking:

909593 Ontario Inc. et al					
Summary of Funds Available for Distribution					
As at November 4, 2025					
	Notes	908593 Ontario	1393382 Ontario	2612550 Ontario	Total
Funds on hand		\$ 3,034,936	\$ 2,654	\$ 3,491	\$ 3,041,081
Less: Completion Cost Reserve		(85,000)	-	-	(85,000)
Sub-total		\$ 2,949,936	\$ 2,654	\$ 3,491	\$ 2,956,081
Add anticipated additional realizations					
RSG Law Customer Trust Funds	(1)	\$ 575,000	\$ -	\$ -	\$ 575,000
HST Refunds	(2)	TBD			TBD
Sub-total		\$ 575,000	\$ -	\$ -	\$ 575,000
Proposed CIBC Distribution		\$ 3,524,936	\$ 2,654	\$ 3,491	\$ 3,531,081
Notes:					
(1) Funds to be available for distribution to CIBC, subject to the Order of this Honourable Court.					
(2) Subject to CRA's review, the Receiver estimates additional HST refunds of approximately \$28,000 which would be available for distribution to CIBC.					

ii) Given the extent of the shortfall to CIBC, and since no other creditor has an interest in the net proceeds of these receivership proceedings, the Receiver proposes that it be authorized, from time to time, to distribute additional funds to CIBC relating to any future collections of garnished and/or settled customer accounts associated with the Unsatisfied Judgments (the “**Potential Future Distributions**”).

6.4.2 Prior to consideration of anticipated future receipts, the CIBC Distribution holds back sufficient estimated funds to allow the Receiver to satisfy any outstanding estate costs incurred, and the estimated professional fees and costs incurred to complete the administration of the receivership proceedings.

7.1.1 As outlined herein, the Receiver has essentially completed the receivership administration, subject to completion of the further matters set out below.

7.1.2 The Receiver therefore respectfully requests that the receivership proceedings be terminated and that the Receiver be discharged subject to the Receiver performing the following outstanding matters (collectively the “**Outstanding Matters**”):

- Payment of all expenses incurred up to the completion of the final estate administration;
- Payment of the Receiver's and Counsel's invoices and Fee Accruals, together with any final estate expenses;
- Payment of the CIBC Distribution;
- Filing HST returns up to the Receiver's discharge;
- Issuing the Receiver's final report and statement of receipts and disbursements pursuant to S. 246(3) of the BIA; and
- Any incidental tasks that may be required in connection with concluding the receivership proceedings, including without limitation, the filing of the Receiver's Discharge Certificate (as defined herein), upon completion of the Outstanding Matters.

7.1.3 Upon completion of the Outstanding Matters, the Receiver will file a certificate with the Court confirming same (the “**Receiver's Discharge Certificate**”), whereupon the termination of the receivership proceedings and the discharge of the Receiver, and the accompanying release of the Receiver, would become effective.

7.1.4 As outlined in Section 3.0 there remains approximately 250 Unsatisfied Judgments. In the event any party subject to an Unsatisfied Judgment comes forward, the Receiver seeks the Court's approval to take any ancillary steps to resolve and collect amounts owing pursuant to any such Unsatisfied Judgments, and to distribute the net funds to CIBC, the cost and efforts of which would be subject to the approval of CIBC.

8.1 Recommendations:

8.1.1 The Receiver respectfully submits this Fourteenth Report to the Court in support of the Receiver's motion for Orders:

- approving the Fourteenth Report and the Receiver's activities as outlined herein;
- approving the Receiver's Interim R&D;
- approving the fees and disbursements of the Receiver and its Counsel, Aird & Berlis, and the Fee Allocation as outlined herein and the Completion Costs Reserve;
- directing that the Claims Officer's RSG Decisions on the RSG Law Customers Accounts that have been adjudicated by the Claims Officer are final, and authorizing the release of the RSG Customer Trust Funds as partial satisfaction of the RSG Customer Judgments, such that those amounts may form part of the CIBC Distribution;
- approving the CIBC Distribution, inclusive of all garnished accounts, and any Potential Future Distributions to CIBC (as defined herein);
- authorizing the termination of these receivership proceedings and the discharge and release of the Receiver effective upon the Receiver filing with the Court the Receiver's Discharge Certificate;
- authorizing the Receiver to have Residual Authority to address matters relating to the Unsatisfied Judgments, on the terms set out herein; and,
- such other relief as the Court deems just and appropriate.

All of which is respectfully submitted this 6th day of November, 2025.

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

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

FOURTEENTH 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 et
al.*

APPENDIX A
APPOINTMENT ORDER DATED SEPTEMBER 30, 2019

See attached.

CV-19-00628293-0002
Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.

MONDAY, THE 30TH

JUSTICE HAINES

DAY OF SEPTEMBER, 2019

BETWEEN:



CANADIAN IMPERIAL BANK OF COMMERCE

Plaintiff

and

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

Defendants

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**").

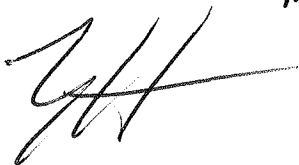
RECEIVER'S POWERS

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 ~~\$300,000~~ ^{\$500,000.}, provided that the aggregate consideration for all such transactions does not exceed ~~\$750,000~~ ^{\$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**

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 \$2,000,000 (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.

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.

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

SEP 30 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

CV-19-00628293-0001
Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

ORDER

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Lawyers for the Plaintiff

APPENDIX B
LISTING OF THE RECEIVERSHIP PARTIES

See attached.

	Company	Address	Referred to:	Operations	Owned Real Property	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	2145754 Ontario Limited	203 Indian Road South, Sarnia, ON	Shell Sarnia	Gas station (Shell brand); Convenience store		CIBC
4	2123618 Ontario Limited	191 Keil Drive South		Formerly owned the gas station located at 191 Keil Drive South		None
5	1849722 Ontario Ltd					None
6	2469244 Ontario Limited	22216 Bloomfield Road, Chatham, ON	Pizza Pizza	Pizza Pizza Franchise		None
7	2364507 Ontario Limited	1041 Wellington Rd., London, ON	Menchie's	Receiver ceased operations		Yogurtworld
8	2612550 Ontario Limited		261	Broker sales of diesel to semi-tractor truck fuel stations		CIBC

50133945.1

APPENDIX C
THE RECEIVER'S THIRTEENTH REPORT DATED NOVEMBER 9, 2022
WITHOUT APPENDICES

See attached.

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, 243126A4 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

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

November 9, 2022

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Appendix L	-	9268 Default Judgement
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Appendix N	-	6002 Default Judgement
Appendix O	-	6002 Documents
Appendix P	-	Receiver's Interim Statement of Receipts and Disbursements
Appendix Q	-	Fee Affidavit of Christopher J. Mazur
Appendix R	-	Fee Affidavit of Steven L. Graff
Appendix S	-	Debtors' PPSA Searches

1.1 Introduction

1.1.1 The Ontario Superior Court of Justice (Commercial List) (the “**Court**”) appointed BDO Canada Limited as the receiver and manager (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 by order of the Honourable Justice Hailey dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”). Attached as **Appendix “A”** is a copy of the Appointment Order. Certain of the Defendants are no longer subject to the Appointment Order. The parties listed in **Appendix “B”** are the parties in addition to 908 that are currently subject to the Appointment Order (collectively, the “**Debtors**”).

1.1.2 At the September 30, 2019 hearing, the Court granted the following two additional orders by separate motion:

- an *Anton Piller* order to allow entry and search of premises of the defendants named in the order (the “**Anton Piller Order**”); and
- as subsequently amended, a *Mareva* injunction order restraining Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon from dissipating their assets (the “**Mareva Order**”).

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

1.2 Purpose of this Report

1.2.1 This constitutes the Receiver’s thirteenth report to the Court (the “**Thirteenth Report**”) in this matter and it is filed to:

- outline for the Court the activities of the Receiver since its appointment in support of the relief sought herein;
- report on the Receiver’s activities in these receivership proceedings since the Twelfth Report;
- report on the status of the Receiver’s efforts, ongoing litigation and results to date in respect of the Collection Plan Order;
- request an Order relating to the administration of the Receiver’s Collection Plan, inter alia:

- directing that the Application to Register Court Order registered as Instrument Number PR3604919 be deleted from the parcel register for 43 Arctic Fox Crescent, Mississauga, Ontario PIN 14221-3436;
- setting aside the judgment taken against Town Transport Ltd.;
- issuing a judgment against Town Transportation Ltd.;
- correcting the proper legal name within judgments against:
 - (A) Current: 92638-5882 Quebec Inc. dba JVM Transport,
Correct: 9268-5882 Quebec Inc. dba JVM Transport; and
 - (B) Current: Ontime Transport Inc.,
Correct: 6002676 Canada Inc. o/a On-Time Transport.
- directing that the RSG Law Customer Accounts (as defined herein) and their related disputes be adjudicated by the Claims Officer as outlined herein;
- approving the settlement reached in principle between certain RSG Law Settled Customers (as defined herein);
- approving the settlement reached in principle between the Receiver and Najinder Transport in the form contained within the settlement agreement attached as **Appendix “C”**; and
- request an Order relating to the administration of the receivership, *inter alia*:
 - approving the First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Tenth, Eleventh, and Twelfth Reports of the Receiver (as defined below), and the activities of the Receiver set out therein;
 - approving the Thirteenth Report and the activities of the Receiver set out herein;
 - approving the Receiver’s interim statement of receipts and disbursements for the period September 30, 2019 to November 7, 2022;
 - approving the fees and disbursements of the Receiver and its legal counsel, Aird & Berlis LLP (“**Aird & Berlis**” or “**Counsel**”), as outlined herein and in the affidavits of Christopher J. Mazur and Steven L. Graff;

- approving an interim and future distributions to CIBC as outlined herein; and,
- such other relief as the Court deems appropriate.

1.3 Reliance on Information, Interpretation and Publication of Materials

1.3.1 In preparing this Thirteenth Report, the Receiver has relied upon the Debtors' books and records that the Receiver located, 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.

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

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

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

2.0 RECEIVER'S ACTIVITIES

2.1 Background of Court Reports and Orders issued to date

2.1.1 Below is a summary of the Court Reports and Orders issued to date, all of which have been uploaded to Caselines so that they are available to the Court on this motion. These documents are also available on the Receiver's Website.

2.1.2 On October 3, 2019, the Court issued an order (the "**October 3 Order**") that, among other things, released into the Receiver's possession three computer towers (the "**Simran Computers**") that had been seized from Simran's Cadillac XT5 pursuant to the *Anton Piller* Order.

2.1.3 On October 4, 2019, the Receiver filed its first report to the Court (the "**First Report**"), in support of a motion brought by CIBC seeking an order, among other things, granting the Receiver access to certain records seized from the Storage Unit (as defined in the First Report) located at a storage facility identified in the *Anton Piller* Order.

2.1.4 On October 4, 2019, the Court amended the Appointment Order (the "**Amended Appointment Order**") to increase the Receiver's borrowing limit under the Receiver's Borrowing Charge (as defined in the Appointment Order) to \$5,000,000.

2.1.5 On October 7, 2019, the Court issued an order amending the *Mareva* Order (the "**October 7 Order**") to expand the assets subject to the *Mareva* Order to include the assets of certain corporations that are not named as Defendants.

2.1.6 On October 11, 2019, the Receiver filed its second report to the Court (the "**Second Report**"), in support of a motion brought by the Receiver to amend and restate the Appointment Order to increase the Receiver's borrowing limit under the Receiver's Borrowing Charge (as defined in the Appointment Order) to \$10,000,000.

2.1.7 On October 11, 2019, the Court issued an order (the "**October 11 Order**") that amended the Appointment Order to increase the Receiver's borrowing limit under the Receiver's Borrowing Charge to \$10,000,000.

2.1.8 Following the issuance of the Appointment Order, certain secured creditors of companies related to 908, which were initially subject to the Appointment Order, came forward to advise the parties and the Court that they preferred to appoint separate receivers over the property over which they held security. Accordingly:

- On October 16, 2019, Bank of Montreal was granted an order appointing MNP Ltd. as receiver over all of the assets, undertakings and properties of 1552838 Ontario Inc., 2189788 Ontario Inc., 1254044 Ontario Limited, and 2145744 Ontario Limited (the "**BMO Receivership Order**");
- On December 16, 2019, FirstOntario Credit Union Limited was granted an order appointing msi Spergel Inc. as receiver over certain of the assets, undertakings and properties of 1393382 Ontario Limited (the "**FOCU Receivership Order**");

- On December 16, 2019, Laurentian Bank of Canada was granted an order appointing KSV Kofman Inc. as receiver over all of the assets, undertakings and properties of 2145744 Ontario Limited (the “**Laurentian Receivership Order**”); and
- As a result of the BMO Receivership Order, the FOCU Receivership Order and the Laurentian Receivership Order, the Receiver was discharged as Receiver of 1552838 Ontario Inc., 2189788 Ontario Inc., 1254044 Ontario Limited, Ontario Limited and 2145744 Ontario Limited. The Receiver, CIBC and each of BMO, FOCU and Laurentian subsequently entered into consensual arrangements for the allocation of costs associated with the Receiver’s original appointment over the relevant properties, and such arrangements have been carried out. As set out above, Appendix “B” lists the companies that remain the subject of the Appointment Order.

2.1.9 The Receiver submitted its third report to the Court dated October 18, 2019 (the “**Third Report**”) to outline the Receiver’s activities to that date and to provide the Court with an update on the Debtors’ business and operations. In particular, the Receiver outlined that 908 formerly operated a fleet member reward card program (the “**Fleet Card Business**”) used by its customers at gas stations located in Canada and the United States, including at gas stations operated by certain of the Debtors. Certain of the Debtors operated a number of retail gas stations. For the reasons outlined in the Third Report, the Receiver terminated active operations in respect of the Fleet Card Business on October 11, 2019. A copy of the Third Report is attached hereto as **Appendix “D”** and should be read in conjunction with this report.

2.1.10 The Receiver filed its fourth report to the Court dated November 11, 2019 (the “**Fourth Report**”) in support of a motion for an order directing BMO to provide certain Transaction Information, as defined therein, associated with the Debtors’ business to the Receiver.

2.1.11 By Order dated November 13, 2019, the Court issued an Order directing BMO to provide the Transaction Information (the “**BMO Direction Order**”) to the Receiver.

2.1.12 The Receiver filed its fifth report to the Court dated November 26, 2019 (the “**Fifth Report**”) in support of a motion seeking an order approving the Sale Process for the sale of the gas station businesses (including the operating businesses and associated real property) that were subject to the Appointment Order, a Collections Process by which collection agencies would bid on the opportunity to purchase the right to collect, or to assist the Receiver in collecting, the uncollected accounts receivable, and an Interim Distribution Order, each as defined therein.¹

2.1.13 On December 16, 2019, the Court issued an Order approving the Sale Process (the “**Sale Process Order**”), and an Order approving the Collections Process (the “**Collections Process Order**”). The Court issued an endorsement rescheduling the

¹ The Receiver ultimately determined that none of the bids received pursuant to the Collection Process were economically viable, and did not engage a collection agency to pursue the uncollected accounts receivable. As a result, the Receiver proceeded to collect the uncollected accounts receivable by way of the Receiver’s Collection Plan.

request for the Interim Distribution Order to March 2020 (“**Endorsement Rescheduling Interim Distribution**”).

2.1.14 On April 7, 2020 the Receiver filed its sixth report to the Court (the “**Sixth Report**”) for the limited purpose of providing the Court with certain information regarding the Defendants’ Motion (as defined therein) in respect of accessing bank accounts to fund their costs.

2.1.15 The Receiver filed its seventh report to the Court dated May 8, 2020 (the “**Seventh Report**”) in support of a motion seeking, among other things, an order approving the sale to K2 Group Inc. (the “**Purchaser**”) of three 908 retail gas stations (the “**K2 Sale Transaction**”) and vesting the assets therein to the Purchaser upon completion of the K2 Sale Transaction.

2.1.16 On May 27, 2020, the Court issued an order (the “**Sale Approval Order**”) approving the K2 Sale Transaction and the K2 Sale Transaction was completed in June 2020.

2.1.17 The Receiver filed its eighth report to the Court dated July 21, 2020 (the “**Eighth Report**”) in support of the Receiver’s motion for an order (the “**Receiver’s Collection Order**”) establishing a process (the “**Receiver’s Collection Plan**”) for the identification and determination of claims by the Receiver against certain customers of 908, and their guarantors.

2.1.18 On August 4, 2020, the Court issued an order (the “**Collection Plan Order**”) approving the Receiver’s Collection Plan. A copy of the Collection Plan Order is attached to this report as **Appendix “E”**.

2.1.19 The Collection Plan Order established a process (the “**Collection Plan**”) to identify and determine the Receiver’s claims against specific customers of 908 and their guarantors. When the Collection Plan Order was issued, the customers and guarantors subject to the Receiver’s Collection Plan collectively owed 908 approximately \$21 million in unpaid accounts receivable.

2.1.20 The Receiver filed its ninth report dated October 30, 2020 with the Court (the “**Ninth Report**”) seeking to, among other matters, amend and restate 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.

2.1.21 On November 5, 2020, the Receiver obtained an Order granting that relief from the Honourable Justice Hainey of the Court (the “**Further Amended Appointment Order**”), a copy of which is attached hereto as **Appendix “F”**. The Receiver subsequently filed assignments in bankruptcy on behalf of 908 and 1393382 Ontario Limited (“**139**”) and BDO Canada Limited was appointed Trustee.

2.1.22 Pursuant to the Collection Plan Order, the Court appointed Edmond Lamek of DLA Piper LLP as the claims officer (the “**Claims Officer**”). The Claims Officer prepared a report dated March 8, 2021, setting out his recommendations as to the quantum of certain default judgments to be issued in respect of Undefended Claims (as defined in the Collection Plan Order) (the “**First Default Judgment Report**”).

2.1.23 The Receiver filed its tenth report dated March 9, 2021 with the Court (the **“Tenth Report”**) in support of the Receiver’s motion for an omnibus default judgment in accordance with section 45 of the Collection Plan Order.

2.1.24 On March 15, 2021, the Receiver obtained an Order from the Honourable Justice Hailey of the Court granting default judgment against certain customers of 908 and their guarantors (the **“First Omnibus Default Judgment Order”**) on the basis of the First Default Judgment Report.

2.1.25 The Claims Officer prepared a second report dated October 2, 2021, setting out his recommendations as to the quantum of a second round of default judgments to be issued in respect of the Un defended Claims (the **“Second Default Judgment Report”**).

2.1.26 The Receiver filed its eleventh report to the Court dated October 4, 2021 (the **“Eleventh Report”**) in support of further relief relating to the operation of the Collection Plan, including, among other matters: the Receiver’s motion for default judgment against certain other customers of 908 and their guarantors (the **“Second Omnibus Default Judgment Order”**) in accordance with section 45 of the Collection Plan Order; and seeking an order authorizing the sheriff to release any funds garnished pursuant to judgments issued in this proceeding to the Receiver.

2.1.27 On October 7, 2021 the Receiver obtained an Order from the Honourable Justice Koehnen of the Court granting default judgment against certain other customers of 908 and their guarantors (the **“Second Omnibus Default Judgment Order”**) on the basis of the Second Default Judgment Report, and an Order authorizing all sheriffs of the Province of Ontario to release any funds garnished pursuant to judgments issued in this proceeding to the Receiver (the **“Release of Funds Order”**). Attached as **Appendix “G”** is a copy of the Release of Funds Order.

2.1.28 On May 4, 2022, the Receiver filed its twelfth report to the Court (the **“Twelfth Report”**) in support of a motion approving the Pilot Settlement Agreement, as defined therein, and seeking judgments in the Receiver’s favour in respect of Disputed Claims for which the Claims Officer had issued decisions in favour of the Receiver (the **“Disputed Claims Judgments”**).

2.1.29 On May 10, 2022, the Receiver obtained an Order from the Honourable Justice Conway of the Court approving the Pilot Settlement Agreement (the **“Pilot Settlement Agreement Order”**) and an Order approving the Disputed Claims Judgments (the **“Disputed Claims Order”**).

2.2 Prior Efforts to Approve Court Reports

2.2.1 On October 22, 2019, the Receiver sought approval of its activities as detailed in the Third Report described above. At the hearing, counsel for the individual defendants (the **“Dhillon Family Defendants”**) advised that they had certain questions they wished to pose of the Receiver, failing which they reserved their right to oppose the approval of the Receiver’s activities as set out in the Third Report.

2.2.2 As a result, the Receiver did not pursue approval of its activities as set out in the Third Report.

2.2.3 Thereafter, the Receiver engaged in a lengthy exercise of answering questions posed by counsel to the Dhillon Family Defendants. The Receiver did not pursue any further motions to seek approval of its activities or its fees as a result of the position taken by the Dhillon Family Defendants.

2.2.4 On September 7, 2020, the Dhillon Family Defendants entered into a settlement agreement with CIBC. As part of the settlement, the Debtors granted a release in favour of the Receiver. The settlement was approved by the Court on October 15, 2020. A copy of the settlement agreement was filed with the Court under seal at that time.

2.2.5 As a result, the Dhillon Family Defendants have no further right to oppose approval of the Receiver's activities or their fees.

2.2.6 Further, none of the motions pursued by the Receiver since the issuance of the Third Report have been opposed by any party. In each instance, the presiding judge has reviewed the report filed by the Receiver and granted the relief sought by the Receiver.

2.2.7 As the Receiver looks ahead to the ultimate conclusion of its mandate following the completion of the Receiver's Collection Plan, the Receiver assessed this to be an appropriate time to bring the within housekeeping motion to seek approval of its past activities and fees, along with addressing certain procedural issues relating to the enforcement of the Receiver's Collection Plan.

2.3 Summary of the Receiver's Activities Reported in Previous Reports

2.3.1 As outlined in the various reports of the Receiver and the Orders issued by this Honourable Court as described above, since its appointment, the Receiver's actions and efforts have included, among other things:

- Taking possession and operating various retail gas station locations pursuant to the Appointment Order, including liaising with gas station employees, fuel and convenience store suppliers, etc.;
- Communicating and coordinating gas station site transitions with various stakeholders, including secured lenders and receivers appointed in respect of related entities;
- Reviewing 908's records to identify Eagle fuel card credit agreements ("CCAs"), and customer banking information, in order to set-up pre-authorized debit ("PAD") and banking coordinates for in excess of 600 customer accounts as part of the Receiver's initial operation of 908's business;
- Processing weekly customer PAD attempts and reviewing/tracking customer PAD collections and ultimate reversals;
- Reviewing and responding to 'disputes' asserted by the principals of 908;
- Communicating with stakeholders, including lenders, employees, creditors, suppliers and various government agencies in respect of various estate matters;

- Marketing, negotiating and seeking the Court’s approval with respect to the sale of three 908 retail gas stations;
- Compiling and submitting claims in respect of the Wage Earner Protection Program (“WEPP”) and corresponding with the Debtors’ various employees and Service Canada;
- Communicating with and attempting to collect accounts receivable from the Fuel Card Business customers and gas station site house accounts and corresponding with collection agents in relation thereto;
- Compiling and submitting claim documentation for approximately 185 customer accounts to Atradius in respect of 908’s accounts receivable insurance policy coverage held with Atradius, and related litigation and extensive correspondence with Atradius’ counsel;
- Developing the Collection Plan Order and undertaking extensive enforcement efforts as outlined further in Section 3.0 herein;
- Reviewing 908’s and relevant third-party records (e.g. bank records) and compiling and serving the Collection Plan Order and the Receiver’s Claim statements against in excess of 600 customer accounts;
- Reviewing detailed transaction reports and banking records to verify and/or dispute a significant number of customer claims/disputes;
- Corresponding with the parties and counsel, mediating and settling the dispute with Pilot by way of the Pilot Settlement Agreement;
- Re-serving in excess of 200 customer accounts and guarantors in relation to a second service to reflect proper legal names as determined by extensive searches by the Receiver and its Counsel;
- Obtaining default judgments against in excess of 300 customers and guarantors (“**DJ Motion #1**”) and against approximately 85 customers and guarantors (“**DJ Motion #2**”);
- Collecting and/or negotiating settlement agreements with approximately 200 customer accounts pursuant to the Collection Plan Order;
- Reviewing customer Dispute Notices and resolving / settling 29 formal Dispute Notices;
- Corresponding with and submitting documentation to the Claims Officer and applicable Subject Customers by way of litigating the 9 Receiver’s Claims in response to which a Dispute Notice was filed;
- Attending to case conferences and/or ongoing negotiation efforts with parties that have raised objections to the Default Judgments;

- Extensively corresponding with Counsel and the collection agent, the Collection Group of Canada (“CGC” or the “Agent”), retained by the Receiver to assist with the collection of Default Judgments less than \$50,000 and reviewing 908 and/or customer-supplied records to reject or validate customer disputes;
- Retaining Quebec counsel and proceeding with motions to recognize certain Default Judgments in Quebec;
- As detailed above, preparing and submitting twelve prior Court reports and related motions of the Receiver for relief sought to date in the administration of the receivership proceedings;
- Corresponding and attending to requests made by Canada Revenue Agency (“CRA”) and other government agencies;

2.3.2 Since the Twelfth Report, the Receiver has continued with its ongoing collection efforts pursuant to the Collection Plan Order, which are described in further detail in section 3.0 herein.

2.3.3 Additionally, the Receiver has:

- Paid the applicable amount payable to Pilot pursuant to the Pilot Settlement Agreement; and
- Repaid the \$9.0 million in Receiver’s Certificates owing to CIBC pursuant to the Receiver’s Borrowing Charge.

2.4 Mortgages on 43 Arctic Fox and 66 Citadel

2.4.1 As outlined in the Seventh Report, the Receiver identified mortgages in favour of 908 on properties located at 43 Arctic Fox Crescent and 66 Citadel Crescent (the “**Arctic and Citadel Mortgages**”) in Brampton, Ontario. The mortgagors claimed that they had received only \$252,000 by way of principal loan advances, notwithstanding that the mortgages are in the aggregate amount of \$500,000. The Receiver, through counsel, issued demand letters to the mortgagors on April 28, 2020. During the course of the dispute with the mortgagors, the Receiver’s counsel arranged to register the Appointment Order on title to the properties, by filing an Application to Register Court Order.

2.4.2 The Receiver reviewed the matter, and based on 908’s available records, agreed with the mortgagors that the principal loan amount totaled \$252,000. The Receiver collected \$270,733 representing the principal loan plus interest and costs.

2.4.3 Although the dispute has now been resolved, the mortgagors have advised the Receiver that the Application to Register Court Order in relation the Appointment Order has not been removed from the parcel register of 42 Arctic Fox Crescent.

2.4.4 The Receiver’s counsel has contacted the Peel Land Registry Office and has requested that the Application to Register Court Order be removed from title. The registry office has advised that it requires an order of the Court to remove the Application to Register Court Order. Accordingly, the Receiver hereby seeks an order

directing that the Application to Register Court Order registered as Instrument Number PR3604919 be deleted from the parcel register for 43 Arctic Fox Crescent, PIN 14221-3436.

2.5 2612550 Ontario Limited

2.5.1 2612550 Ontario Limited (“**2612**”) operated as a fuel brokerage business, which the Receiver understands related largely for sales to 908 related gas station locations.

2.5.2 As at the Receiver’s appointment date, there were limited records and no listing of payables and/or creditors relating to the 2612 operations. The Receiver’s gross realizations in respect of 2612 totaled approximately \$657,000 relating primarily to: (a) funds transferred from a 2612 bank account held with BMO; (b) collection of accounts receivable; and (c) a fuel sale relating to one customer shipment that was delivered post receivership.

2.5.3 The Receiver has obtained a recent PPSA search showing that CIBC is the only party with a registered security interest. The Receiver’s independent legal counsel has reviewed the CIBC security and provided its opinion that the security is valid and enforceable in accordance with its terms (the “**CIBC 2612 Security**”).

2.5.4 Subsequent to the Receiver’s appointment, CRA completed its review of the 2612 September 2019 HST submission and filed a claim for outstanding HST of \$159,000 which related primarily to HST on sales to related companies. The Receiver disagreed with CRA’s assessment on the basis that the majority of purported sales (and applicable HST) that gave rise to CRA’s claim were made to related companies subject to these or other receivership proceedings and were therefore not collected.

2.5.5 In addition to CIBC and CRA, the only other known potential creditor of 2612 is Pilot, who the Receiver understands may have supplied fuel sold by 2612. Accordingly, pursuant to the power granted to it under paragraph 3(s) of the Further Amended Appointment Order, the Receiver assigned 2612 into bankruptcy for the benefit of 2612’s creditors and in order to facilitate the distribution of funds held by 2612 in accordance with the *Bankruptcy and Insolvency Act*. The Receiver named BDO Canada Limited as trustee in bankruptcy (the “**2612 Trustee**”).

2.5.6 The 2612 Trustee held the first meeting of creditors on October 12, 2022. With the exception of CIBC, no other party filed a proof of claim nor attended the first meeting of creditors in person or proxy.

2.5.7 As a result of the bankruptcy of 2612 and the validity and enforceability of the CIBC 2612 Security, the Receiver is not aware of any prior ranking creditors and accordingly, as outlined in Section 6 herein, the Receiver proposes to distribute to CIBC the 2612 funds on hand, net of a \$15,000 reserve for estate administration costs.

3.1 Fleet Card Business

3.1.1 As described in the Third Report, the Debtors' fleet member reward card program, previously defined as the Fleet Card Business, accounted for approximately 95% of the Debtors' business. Before the receivership, the Fleet Card Business generated revenues of approximately \$1.1 million per day.

3.1.2 The Fleet Card Business is described in detail at paragraph 3.1.1 of the Third Report. Briefly, 908 provided customers (i.e., truck transportation companies and proprietorships of varying sizes) (the "**Fleet Card Customers**") with "fleet cards" (essentially credit cards) that individual drivers could use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. 908 was responsible for paying for the gas and other items purchased using the fleet cards, and for seeking payment from its customers. As of the Appointment Order's date, 908 had approximately 1,300 active known customer accounts, and up to 1,800 customers in total (each with one or more trucks in their fleet). The program encompassed other elements and incentives made available to some customers, such as claiming cash advances and rebates.

3.1.3 As previously reported in the Third Report, the Receiver terminated active operations of the Fleet Card Business on October 11, 2019, for various reasons including, but not limited to, the lack of any centralized record-keeping and the Receiver's concerns about the rapidly escalating risk of collection default, due to substantial returns from pre-authorized debit payments.

3.1.4 As a precondition to becoming eligible to purchase fuel and other items on credit, 908 required Fleet Card Customers to enter into a standard form CCA. The CCA includes a grant of security interest by the Fleet Card Customers in favour of 908.

3.1.5 In addition, 908 also required the principal of the Fleet Card Customer or some other person or entity to provide a guarantee for the payment of amounts owing to 908 pursuant to the applicable CCA (collectively, the "**Guarantors**" and each a "**Guarantor**").

3.1.6 Although the Fleet Card Business lacked adequate records as described in the Third Report, the Receiver has accurate and reliable records of the amounts charged by Fleet Card Customers for fuel and other items purchased using the fleet cards during the period September 9, 2019 through to October 11, 2019. These records were generated automatically by the electronic systems maintained by two third-party operators, WEX Bank (doing business as T-Chek Systems, Inc.) and Comdata, Inc., such that there was no opportunity for user input or error, or manipulation by 908's principals or employees. These detailed reports support the amounts that the Receiver proposed to collect by way of the Receiver's Collection Plan.

3.1.7 Since its appointment, and in light of the Fleet Card Business representing a significant portion of the Debtors' overall business, the Receiver has devoted considerable efforts to collect amounts owing to 908 from Fleet Card Customers (the "**Fleet Card A/R**").

3.1.8 The Receiver reported on the Fleet Card Business and its efforts to collect the Fleet Card A/R in greater detail in the Third Report and in the Eighth Report.

3.1.9 The Collection Plan Order established a process (the “**Collection Plan**”) to identify and determine the Receiver’s claims against specific customers of 908 and their guarantors.

3.1.10 The Court appointed Edmond Lamek of DLA Piper LLP as the claims officer (the “**Claims Officer**”) under the Collection Plan Order.

3.2 Receiver’s Claims

3.2.1 The Fleet Card Customers and their Guarantors which are subject to the Receiver’s Collection Plan are referred to as “**Subject Customers**”.

3.2.2 Following the Court’s issuance of the Collection Plan Order, the Receiver served the Collection Plan Order on the Subject Customers. Any Subject Customer who objected to the Collection Plan was entitled to return before the Court on August 26, 2020, to seek to vary or set aside the Collection Plan Order. No Subject Customers attempted to vary or set aside the Collection Plan Order.

3.2.3 When the Court issued the Collection Plan Order, there were more than 600 Subject Customer accounts (and numerous associated Guarantors).

3.2.4 The Receiver delivered a claim package including the Claim (defined below), a notice for publication (the “**Notice to Subject Customers**”), an instruction letter, a blank form of notice of dispute and a settlement offer to each of the Subject Customers. Dates and method of delivery to each Subject Customer are described in the affidavit of Angelo Consoli appended to the Second Default Judgment Report (the “**Consoli Affidavit**”).

3.2.5 The Receiver also caused the Notice to Subject Customers to be published in The Globe and Mail, and the Notice to Subject Customers, the instruction letter, a blank form of notice of dispute, and the Collection Plan Order to be posted at the Receiver’s Website.

3.2.6 The Receiver’s claims (the “**Claims**”) constitute the Receiver’s request for payment of the outstanding indebtedness owing by each Subject Customer. Each Claim provides that the Receiver claims payment of the aggregate of:

- the gross amount of all known unpaid invoices issued in respect of all outstanding fuel and other items purchased by each Fleet Card Customer and its truck drivers for the period September 9, 2019, to October 11, 2019;
- interest calculated at a rate of 18% from November 1, 2019 (this date was chosen as being both administratively efficient and because it is fair as it favours Subject Customers) per the CCA;²

² Interest was calculated to October 7, 2021, in respect of the Eleventh Report for the purpose of the Omnibus Default Judgment Order. Interest was calculated to May 31, 2020, in the Eighth Report.

- where applicable, a 10% PAD dishonoured fee in accordance with the CCA, which applies where PAD request(s) were dishonoured by the applicable Subject Customer's financial institution; and
- a fixed amount for the Receiver's collection costs and legal fees associated with initiating the Receiver's Collection Plan (collectively, the "**Claim Amount**").

3.3 **Undefended Claims**

First Omnibus Default Judgment Order

3.3.1 According to the Collection Plan Order, any Subject Customers that failed to submit either payment of the settlement amount by the Acceptance of Settlement Deadline or a Notice of Dispute by the Notice of Dispute Deadline (as those terms are defined in the Collection Plan Order), are deemed to be in default (the "**Defaulting Subject Customers**").

3.3.2 In addition, for any Receiver's Claim in respect of which the Receiver did not receive a Notice of Dispute by the Notice of Dispute Deadline or payment of the amount set out in the applicable Settlement Offer by the Acceptance of Settlement Deadline (each an "**Undefended Claim**"), the Defaulting Subject Customers are deemed to admit the truth of all allegations of fact made in the applicable Undefended Claim, including the amount(s) owing by them.

3.3.3 The Collection Plan Order provides that, upon satisfying the Claims Officer (in his sole discretion) that the Claims Packages were duly served, the Receiver shall be entitled to a default judgment against the Defaulting Subject Customers in the amounts set out in the Undefended Claims.

3.3.4 Per the Collection Plan Order, following the passage of the Acceptance of Settlement Deadline and the Notice of Dispute Deadline for the Claims served after the issuance of the Collection Plan Order, the Receiver referred the Undefended Claims to the Claims Officer.

3.3.5 On March 8, 2021, the Claims Officer prepared the First Default Judgment Report setting out its recommendations regarding the Undefended Claims that had been referred to the Claims Officer as at that date. The Claims Officer reported that it was satisfied, upon reviewing the Undefended Claims referred by the Receiver, along with an affidavit sworn by Angelo Consoli, that the Claims Packages had been duly served, and no response had been received. The Claims Officer therefore recommended that judgment be issued against the Subject Customers in respect of the Undefended Claims.

3.3.6 On March 15, 2021, the Honourable Justice Hainey of the Court issued the First Omnibus Default Judgment Order against 357 customer accounts and 162 guarantors, in accordance with the First Default Judgment Report with an aggregate value of judgments totaling \$14.8 million and \$7.4 million, respectively.

Second Omnibus Default Judgment Order

3.3.7 As the Receiver proceeded with its investigations, it became clear that 908's records did not correctly record a significant number of Subject Customer legal names.

The nature and extent of these deficiencies started to become apparent as Subject Customers provided documentation in response to the Claims (e.g., cancelled cheques, bank statements) and as legal counsel searched legal names so that the Receiver could register a security interest against certain Subject Customers under the *Personal Property Security Act* (Ontario).

3.3.8 Upon learning the correct legal names for certain Subject Customers, the Receiver proceeded to re-serve the Claims, naming the correct legal entity.

3.3.9 In addition, through the course of carrying out the Receiver's duties, the Receiver discovered documentation which identified the names and contact information for approximately 28 guarantors (the "**New Guarantors**") of certain customer accounts, which information had not previously been available to the Receiver.

3.3.10 Upon discovering the New Guarantors' information, the Receiver served the Claims on the New Guarantors.

3.3.11 Following the passage of the Acceptance of Settlement Deadline and the Notice of Dispute Deadline in respect of the claims referred to above (the "**Second Undefended Claims**"), the Receiver referred the Second Undefended Claims to the Claims Officer.

3.3.12 As set out in the Consoli Affidavit, the Subject Customers associated with the Second Undefended Claims did not have default judgment awarded against them by way of the First Default Judgment Order.

3.3.13 On October 2, 2021, the Claims Officer prepared the Second Default Judgment Report setting out its recommendations regarding the Second Undefended Claims. The Claims Officer reported that it was satisfied, upon reviewing the Second Undefended Claims referred by the Receiver, along with the Consoli Affidavit, that the Claims Packages had been duly served, and no response had been received. The Claims Officer therefore recommended that judgment be issued against the Subject Customers in respect of the Second Undefended Claims.

3.3.14 Section 45 of the Collection Plan Order provides that the Receiver shall be entitled to an omnibus default judgment to be issued by the Court against the defaulting Subject Customers in the amounts set out in the Second Default Judgment Report.

3.3.15 The Receiver sought and obtained the Second Omnibus Default Judgment Order in connection with the 38 customer and 46 guarantor accounts referred to in the Second Default Judgment Report. The Second Undefended Claims have an aggregate value of approximately \$1.3 million and \$3.3 million in respect of customer and guarantor accounts, respectively.

3.3.16 Subsequent to the Court granting the Second Omnibus Default Judgment Order, the Receiver and its Agent commenced enforcement of the judgments issued pursuant to that order.

3.3.17 As a result of undertaking the Collection Plan, overall collections to date total approximately \$8.65 million relating to: \$6.2 million in customer settlements; \$2.5 million from bank account garnishments (as described in greater detail in section 3.6 below); and \$418,000 from net remittances made by CGC. In the Receiver's view,

absent the Collection Plan process, there would not have been sufficient funds to repay the Receiver's Certificates in full in these proceedings, let alone make any distribution to any creditor.

3.4 Settled Claims

3.4.1 The Collection Plan Order provides that the Receiver and the Subject Customers are entitled to settle any Disputed Claims, on such terms as they may agree to, at any time.

3.4.2 The Receiver has entered into payment plan settlement agreements with or received repayments directly from approximately 200 Subject Customers totaling \$6.2 million. Approximately \$13,000 remains outstanding from a customer who entered into a settlement agreement with the Receiver and subsequently defaulted on its agreed-upon payment plan. The Receiver has assigned the account to the Collection Agent.

3.4.3 In addition to the Receiver's settlements/collections, CGC has remitted to the Receiver approximately \$418,000 (net of collection fees) from approximately 60 customers, with collection efforts ongoing.

3.5 Disputed Claims

3.5.1 The Receiver received 38 Notices of Dispute submitted in accordance with the Collection Plan Order. The Receiver resolved and/or negotiated settlements in respect of all but 9 of the Claims in respect of which it received a Notice of Dispute (the "**Disputed Claims**").

3.5.2 The Receiver submitted 9 Disputed Claims to the Claims Officer for adjudication. However, the Receiver subsequently settled two of those Disputed Claims prior to a decision being rendered by the Claims Officer. A third Dispute Notice was withdrawn and the Receiver is attempting to collect the account.

3.5.3 The Claims Officer rendered a decision in favour of the Receiver in respect of three of the Disputed Claims (the "**Claims Officer's Decisions**") with total claims of \$240,000, for which the Receiver has obtained judgments pursuant to Orders of the Court. To date, the Receiver has collected one of the accounts and collection efforts for the other two accounts are ongoing.

3.5.4 None of the Claims Officer's Decisions have been appealed.

3.5.5 The Receiver has attempted to resolve the three remaining Disputed Claims with the respective customers, however, negotiations have not advanced. The Receiver has accordingly submitted affidavits and other supporting materials in support of its Claims to the Claims Officer, to be adjudicated.

3.6 Enforcement Efforts

3.6.1 Since the issuance of the First Omnibus Default Judgment Order and the Second Omnibus Default Judgment Order, the Receiver has been engaged in efforts to enforce the resulting judgments (the "**Default Judgments**").

3.6.2 The Receiver's enforcement efforts have focused in large part on negotiations and/or issuing notices of garnishment for Subject Customers with judgment amounts greater than \$50,000, in accordance with the banking information available in 908's records. The Receiver engaged the Agent to assist with collection of Subject Customer accounts with judgment amounts below \$50,000, which efforts have included garnishment attempts on accounts greater than \$25,000 for which the Receiver located banking information from 908's records.

3.6.3 In many cases, upon a Subject Customer's accounts being garnished, the Subject Customer has reached out to the Receiver or its counsel to negotiate a consensual resolution. These settlement agreements are reflected in the figures referred to at paragraph 3.4.2 above.

3.6.4 Overall, the Receiver's net collections from garnishments to date total \$2.34 million. Of this amount, \$800,000 was garnished from 19 customers that subsequently entered into Settlement Agreements with the Receiver. Approximately \$360,000 of this amount was recovered from garnishments issued by CGC.

3.6.5 The remaining balance of \$1.5 million has been garnished from 27 customer accounts. Nine of these customers have since retained counsel and are disputing the Default Judgments.

3.6.6 The Receiver's experience in dealing with Subject Customers against whom the Default Judgments were issued has confirmed for the Receiver that the Collection Plan Process has been a fair and proportionate method of enforcing the millions of dollars of receivables owed to 908. The Subject Customers with whom the Receiver has engaged have all generally acknowledged that they owed money to 908, and that the documentation available to the Receiver setting out the volume of fuel purchased by the Subject Customers is accurate. Any disagreements between the Subject Customers and the Receiver have been in relation to the precise quantum owed, and in particular, the Subject Customers' allegations that they were entitled to rebates payable by 908.

3.7 Disputed Default Judgments

3.7.1 Certain Subject Customers have retained counsel to dispute the Default Judgments that have been rendered by the Court. To date, no motions have been made successfully varying the Order. The Receiver has been in negotiations with such customers where possible and/or has been involved in Case Conferences and/or submissions to the Claims Officer. Certain of the disputes are ongoing as outlined below.

3.8 RSG Law Customer Accounts

3.8.1 In or around June, 2021, various Subject Customers retained RSG Law to represent it in the dispute of their respective Default Judgments (the "**RSG Law Customer Accounts**"). Over time, the RSG Law retainer grew to 24 customers, 3 of which are no longer represented, leaving RSG Law to represent 21 customers (the "**RSG Law Customers**").

3.8.2 The Receiver has obtained Default Judgments against the RSG Law Customers with an aggregate value of approximately \$2.4 million. RSG Law submitted initial

settlement offers for a portion of these customers, all of which were unacceptable, given that no documentation was supplied in support of the positions taken. RSG Law later engaged Torkin Manes LLP (“TM”) to represent the RSG Law Customers in these proceedings. RSG Law has subsequently terminated its relationship with TM and is once again representing its customers alone.

3.8.3 Following significant negotiation between counsel, settlements were reached with 12 RSG Law Customers. Of the 12 settlements, nine RSG Law Customers are required to make payment to the Receiver, and the Receiver is required to return a portion of previously garnished funds to three RSG Law Customers.

3.8.4 For the RSG Law Customers that are required to make payment to the Receiver, the Receiver’s settlement offer required payment within 30 days but contemplated a possible, reasonable payment period that would be subject to 18% per annum interest. Of the nine customers that are required to make payment to the Receiver, six have agreed to make payment within 30 days. The remaining three customers (the “**RSG Law Settled Customers**”) have not proposed or agreed to any payment terms. A list of customers who have not agreed to payment terms is attached as **Appendix “H”**.

3.8.5 Accordingly, the Receiver is seeking an order imposing the payment terms requested by the Receiver on the RSG Law Settled Customers (i.e. payment within 30 days, and such other terms as found in the Receiver’s settlement agreement template approved by RSG Law). A copy of the Receiver’s settlement agreement template and RSG Law’s approval of same are attached as **Appendix “I”**.

3.8.6 Despite significant efforts by the Receiver’s Counsel to reach a settlement framework based on a principled approach, it has failed to reach a settlement with nine RSG Law Customers. The Receiver has communicated that as the parties were unable to reach a settlement after more than a year of negotiating, it no longer intends to expend time and resources negotiating. Since informing RSG Law of this, there has been no further communication related to these nine RSG Law Settled Customers.

3.8.7 Accordingly, the Receiver is seeking an order directing that the RSG Law Customers’ disputes be adjudicated by the Claims Officer without prejudice to the Default Judgments, on the following terms:

- The Default Judgments remain in place pending the outcome of the adjudication by the Claims Officer;
- All funds garnished by the Receiver or held in trust by Counsel in favour of RSG Law Customers continue to be held pending the outcome of the adjudication by the Claims Officer;
- All RSG Law Customers shall file a Notice of Dispute (as set-out in the Collection Plan Order) within 30 days of the order. Any RSG Law Customer that fails to file a compliant Notice of Dispute within 30 days of the order will be deemed to abandon its dispute and the contemplated motion to set aside the default judgments initially served on the Receiver’s Counsel on January 19, 2022 is dismissed with prejudice;

- Any right of appeal from the Claims Officer's decisions (as contemplated in the Collection Plan Order) is terminated and the Claims Officer's decision will be binding;
- The parties will consent to judgment in accordance with the Claims Officer's decision; and
- Costs of the adjudication are to be borne by the unsuccessful party.

3.9 Town Transport Ltd.

3.9.1 As part of the First Omnibus Default Judgment Order, the Receiver obtained Default Judgment against Town Transport Ltd. The Receiver subsequently attempted to enforce the Default Judgment by garnishing the bank accounts of Town Transport Ltd. Following service of the notice of garnishment, the Receiver's Counsel was contacted by counsel for Town Transport Ltd. indicating that judgment against its client was improperly obtained, as Town Transport Ltd. was never a customer of 908 and had no debt owing to 908.

3.9.2 An investigation by the Receiver and Counsel confirmed Town Transport Ltd.'s position, determining that the proper entity was Town *Transportation* Ltd., which at times referred to itself simply as "Town Transport".

3.9.3 The Receiver is hereby seeking an order to set aside the Default Judgment taken against Town Transport Ltd.

3.10 Town Transportation Ltd.

3.10.1 As noted in section 3.9 above, the Receiver incorrectly obtained Default Judgment against Town *Transport* Ltd. In completing its investigation to determine Town Transport Ltd.'s claim, the Receiver confirmed that the proper party for whom default judgment should have been obtained against was Town *Transportation* Ltd. The Receiver's determination is based on *inter alia*:

- The address of Town Transportation Ltd. as contained within 908's records;
- The banking details of Town Transportation Ltd., including the close proximity of Town Transportation Ltd.'s registered address to its bank branch as indicated within 908's records.

3.10.2 As part of its investigation, the Receiver has also confirmed that it properly served Town Transportation Ltd. pursuant to the Collections Plan Order. While the Claims Package served on Town Transportation Ltd. named Town Transport Ltd., the Receiver is confident that a reasonable person would have clearly understood that the claim was against Town Transportation Ltd., and that the Receiver had made a minor error in relation to the name. The Receiver's determination is based on, *inter alia*:

- Review of Town Transportation Ltd.'s website, which uses "Town Transport" and "Town Transportation" interchangeably; and

- Pre-receivership invoices issued to Town Transportation Ltd. which included the account number for which the claim is brought that lists the customer name as Town Transport Ltd.

Copies of the relevant sections of Town Transportation Ltd.'s website and a sample of a pre-receivership invoice are attached as **Appendix "J"**.

3.10.3 Town Transportation Ltd. did not file a Notice of Dispute within 30 days of service.

3.10.4 The Receiver is hereby seeking a default judgment as against Town Transportation Ltd. A copy of the Receiver's Claim against Town Transportation Ltd. is attached as **Appendix "K"**.

3.11 Correcting Misnomers in Default Judgments

3.11.1 As part of its enforcement efforts, the Receiver has determined that two further Default Judgments contain clerical errors resulting in unenforceable judgments due to misnomer. The two judgments are:

(A) 9268-5882 Quebec Inc. dba JVM Transport ("**9268**"), a copy of which Default Judgment is attached as **Appendix "L"**. Due to a clerical error, the Default Judgment against 9268 improperly identifies the debtor as 92638-5882 Quebec Inc. dba JVM Transport. The Receiver is confident that it would be clear to reasonable person that the claim was against 9268. The Receiver's determination is based on, *inter alia*:

- The claim as served to the customer included the additional numeral 8 together with its operating name, being dba JVM Transport (a copy of the claim service email is attached as **Appendix "M"**);
- The claim was served upon the e-mail address included in the Debtor's records for such customer, being JVMTRANSPORT14@GMAIL.COM; and
- The Default Judgment issued contains an extra numeral, which would make the corporation name invalid. Additionally, the Default Judgment lists 9268's operating name correctly.

(B) 6002676 Canada Inc. o/a On-Time Transport ("**6002**"), a copy of which Default Judgment is attached as **Appendix "N"**. The Receiver obtained Default Judgment against 6002 in its operating name (i.e. On-Time Transport) as opposed to its legal name. The Receiver is confident that it would be clear to a reasonable person that the claim was against 6002. The Receiver's determination is based on, *inter alia*:

- Review of 6002's website, which indicates it operates as On-Time Transport; and
- Pre-receivership invoices issued to 6002 which included the account number for which the claim is brought that lists the customer name as On-time Transport.

Copies of the relevant sections of 6002's website and a sample of a pre-receivership invoice is attached as **Appendix "O"**.

3.11.2 The Receiver is hereby seeking an order to amend the Default Judgments referred to above correcting the proper legal name within the judgments:

- (A) Current: 92638-5882 Quebec Inc. dba JVM Transport,
Correct: 9268-5882 Quebec Inc. dba JVM Transport; and
- (B) Current: Ontime Transport Inc.,
Correct: 6002676 Canada Inc. o/a On-Time Transport.

3.12 Najinder Transport Inc.

3.12.1 The Receiver obtained Default Judgment against Najinder Transport Inc. ("**Najinder**") as part of the Second Omnibus Default Judgment Order. Pursuant to the Default Judgment, the Receiver garnished the bank account of Najinder.

3.12.2 While the Receiver was successful in garnishing the full amount of its notice of garnishment, the Receiver and Najinder entered into settlement discussions. On or about May 2, 2022, the parties reached a settlement in principle that saw the Receiver returning a portion on the garnished funds to Najinder. However, despite the best efforts of the Receiver and its Counsel, Najinder has yet to execute the settlement agreement and therefore, the Receiver is unable to release funds.

3.12.3 The Receiver hereby seeks an order of this Honourable Court approving the settlement in accordance with the settlement agreement delivered by the Receiver to Najinder. A copy of correspondence between the Receiver's counsel and Najinder's counsel confirming the terms of the settlement is attached as Appendix "C".

4.0 INTERIM STATEMENT OF RECEIPTS & DISBURSEMENTS

4.1.1 Appendix P, attached hereto, presents a summary of the Receiver's interim statement of receipts and disbursements for the period September 30, 2019 to November 7, 2022 (the "**Receiver's Interim R&D**"). As is illustrated, receipts total approximately \$43.7 million, primarily related to: collections from the Fuel Card Business (largely due to the Collection Plan Order) and retail gas station operations, advances on the Receiver's Certificates, collection of accounts receivable, the K2 Sale Transaction, cash on hand, recovery of the Arctic and Citadel Mortgages, and miscellaneous refunds.

4.1.2 The Receiver has made disbursements of approximately \$39.6 million, primarily related to fuel and store retail purchases, the repayment of the Receiver's Certificates, draws on account of Receiver and legal fees, loan interest, payroll and related remittances and operating costs.

4.1.3 Accordingly, as at November 7, 2022 the Receiver has net funds in its accounts of approximately \$4.1 million, excluding unpaid estate costs and claims in the estate.

4.1.4 The net funds on hand relate to realization of assets associated with the estates of 908, 139 and 2612 as the balance of estates had negative realizations either prior to or after the consideration of fee allocations as outlined in section 5.0 below.

5.0 RECEIVER'S AND ITS COUNSEL'S ACCOUNTS

5.1 Receiver's and Counsel's Accounts

5.1.1 Pursuant to paragraph 21 of the Appointment Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and the fees and disbursements of its Counsel, is secured by the Receiver's Charge.

5.1.2 As outlined herein and in the prior reports of the Receiver, the Receiver has been involved in numerous complicated and many disputed matters in these receivership proceedings including, but not necessarily limited to: taking possession and operating numerous retail gas stations and the Fleet Card Business, with access to only limited records; transitioning certain gas station locations to other receivers; proceeding with a sale process for the 908-owned gas stations; undertaking the Collection Plan and related enforcement and litigation efforts, etc.

5.1.3 The fees and disbursements of the Receiver for the period ending August 31, 2022 are detailed in the affidavit of Christopher J. Mazur (the "**Mazur Fee Affidavit**"), a copy of which is attached as **Appendix "Q"**.

5.1.4 The fees and disbursements of Aird & Berlis, the Receiver's Counsel, for the period ending August 31, 2022 are detailed in the affidavit of Steven L. Graff (the "**Graff Fee Affidavit**"), a copy of which is attached as **Appendix "R"**.

5.1.5 The Receiver's fees to August 31, 2022 encompass 12,530.9 hours at an average hourly rate of approximately \$329.64 for a total of \$4,130,680.50 prior to disbursements of \$27,418.65 and applicable taxes. The Receiver is therefore requesting that this Honourable Court approve its total fees and disbursements to August 31, 2022 inclusive of applicable taxes in the amount of \$4,698,652.04.

5.1.6 Aird & Berlis' fees to August 31, 2022 total \$2,310,406 prior to disbursements of \$65,131.97 and applicable taxes. The Receiver is therefore requesting that this Honourable Court approve Aird & Berlis' total fees and disbursements inclusive of applicable taxes in the amount of \$2,682,068.10.

5.1.7 In light of the quantum of CIBC's outstanding secured debt, CIBC is the only party with an economic interest in the recoveries generated from the administration of the estates. The Receiver has been advised by CIBC that it is supportive of the Receiver's motion, including the quantum of its fees and those of its counsel, as detailed herein.

5.2 Fee Allocation

5.2.1 Given the nature and extent of the Debtors' operations and the co-mingling of its records and staff, it was considered cost prohibitive for the Receiver to have formally allocated its time and disbursements as between each of the various estates. Accordingly, the Receiver has prepared fee allocations (the "**Fee Allocation**") as between the various estates based on a detailed time review in respect of entities wherein the Receiver continued operating stations until a sale was completed or until

sites were transitioned to other receivers (e.g. 908, 2145754 Ontario Limited (“2145754”) and 2189788 Ontario Inc.) and an estimated allocation in respect of estates with limited or no operations, but which each or separately required realization efforts relating to possession and sale of assets/equipment and real property, collecting accounts receivable as well as administration and oversight in respect of attending to government and related accounts, creditor enquiries, correspondence with lenders and/or other receivers, etc. (e.g. 139, 2612, 2145744 Ontario Limited, 2364507 Ontario Limited).

5.2.2 The chart below provides an illustration of the Receiver’s and its Counsel’s Fee Allocation (excluding disbursements and taxes) as amongst the various estates:

Eagle Travel Plaza et al									
Allocation of Receiver's and Counsel's Professional Costs (excluding Disbursements and HST)									
Description		Eagle Travel	Holdco	Sarnia Shell	Provincial Rd.	Holdco	Menchies	Wholesale	
Entity		908	139	2145754	2189788	2145744	2365407	2612550	Total
Receiver	A	\$3,719,889	\$ 50,000	\$ 192,029	\$ 123,763	\$ 15,000	\$ 15,000	\$ 15,000	\$4,130,681
Counsel	B	2,238,001	20,000	30,487	6,917	5,000	5,000	5,000	2,310,406
Total	A+B	\$5,957,890	\$ 70,000	\$ 222,516	\$ 130,680	\$ 20,000	\$ 20,000	\$ 20,000	\$6,441,087

5.2.3 The Receiver is hereby requesting that this Honourable Court approve the Receiver’s Fee Allocation as amongst the entities as outlined above.

6.1 Funds available for distribution

6.1.1 Based on the results of the Collection Plan to date, the Receiver was able to repay the Receiver's Certificates and outlines below its proposed interim distribution based on the net funds on hand.

6.1.2 As outlined in sections 4.0 and 5.0 above, there is approximately \$4.1 million in the Receiver's trust accounts, and after consideration of the net realization efforts and allocation of fees, the remaining funds on hand relate to 908, 139 and 2612.

6.2 CIBC

6.2.1 CIBC is the first ranking secured creditor holding a claim over 908, 139 and 2612. The Receiver's independent legal counsel has reviewed the CIBC security and provided its opinion that the security is valid and enforceable in accordance with its terms.

6.2.2 In addition to CIBC, there were a variety of secured creditors who held either subsequent-ranking security, or purchase money security interests, as set out in searches of the PPSA (Ontario) registry performed October 23, 2022 (the "PPSA Searches").

6.2.3 In the case of secured creditors who held PMSIs over specific pieces of equipment, the Receiver and its Counsel reviewed the relevant security documentation and returned equipment to those PMSI holders, as applicable.

6.2.4 Attached hereto as **Appendix "S"** is a chart that details the security interests in the Debtors' property, as disclosed in the PPSA Searches.

6.2.5 The Receiver is not proposing to distribute any funds relating to any of the Debtors other than 908, 139 or 2612, as the realization on these Debtors estates is negative and/or nil after consideration of the Receiver's Fee Allocation.

6.2.6 As detailed in the materials filed earlier in these proceedings and sealed by the Court, CIBC is owed an extensive amount of funds that far exceed the current and future anticipated realizations from the 908, 139 and 2612 receivership proceedings by millions of dollars. Accordingly, the Bank will incur a significant shortfall and there will be no funds available for subsequent-ranking secured creditors or unsecured creditors.

6.2.7 Below the Receiver outlines why it does not believe there are any potential prior ranking claims, sets out the amount it proposes to holdback, and identifies the amount it proposes to distribute to CIBC by way of a distribution.

6.3 Employee Claims

6.3.1 As at September 30, 2019, 908 employed approximately 55 employees (including the owners and individuals related to the owners). Pursuant to Section 81.4 of the BIA, employee wages and vacation pay have a priority ranking ahead of the Bank's security up to a maximum of \$2,000 per employee. Immediately after the issuance of

the Appointment Order, the Receiver paid the known outstanding pre-receivership wages and vacation pay for the employees not related to the debtors and accordingly, believed that any additional Section 81.4 claims would be limited/negligible.

6.3.2 Pursuant to the WEPP, the Receiver filed claims on behalf of the known eligible employees. To date, the Receiver is aware of one employee claim for outstanding wages totaling approximately \$700, which amount was remitted by the Receiver to the Receiver General pursuant to Section 81.4 of the BIA.

6.4 Government Accounts - Canada Revenue Agency Source Deductions

6.4.1 908 utilized a payroll service provider (“ADP”) to process payroll and remit the associated employee and employer source deductions (“Payroll Deductions”) on a weekly basis for the majority of its employees. However, (i) certain 908 employees associated with the Bloomfield site were previously paid manually and were added to ADP in February 2019 and (ii) certain employees (1670 and 2097 London Line) were paid by manual cheques. Accordingly, the Receiver requested a payroll exam and CRA attended at the Tilbury site in March 2020 to conduct its review. CRA submitted a proof of claim relating to Payroll Deductions and the deemed trust portion for less than \$2,000, which was paid by the Receiver.

6.4.2 The Receiver understands that 2145744 and 2612 had no employees.

6.4.3 Based on a Notice of Assessment dated March 31, 2021 which was submitted by CRA for 2364507 Ontario Limited (the “Menchies”), CRA has a claim for payroll taxes for in excess of \$225,000. Net realizations from the Menchies assets were negative after consideration of the Receiver’s Fee Allocation. Accordingly, there are no funds available to distribute on account of 2364507 Ontario Limited claims.

6.5 Government Accounts - Canada Revenue Agency HST

6.5.1 As outlined in the Seventh Report, CRA submitted a claim for in excess of \$10,000,000 against 908 for outstanding HST. The outstanding HST is considered by the Receiver as an unsecured claim in the estate as a result of the 908 bankruptcy. CRA has filed an unsecured claim in the bankruptcy estate.

6.6 Customer Garnishments

6.6.1 As outlined herein, approximately \$2.3 million has been garnished from customer accounts as a result of the Receiver’s enforcement proceedings. Of said amount, approximately \$800,000 relates to customers that subsequently entered into Settlement Agreements with the Receiver. The balance of garnishments totaling approx. \$1.4 million was garnished over the period August 2021 through to September 2022. Certain of these customers have retained counsel and provided notice that they intend to file motions to set aside the Default Judgments. To date, no customer has successfully set aside its Default Judgment.

6.6.2 Pursuant to the Release of Funds Order, the Receiver is to hold any funds received from a sheriff of the Province of Ontario, and not disburse them, for the longer of: (a) 60 days; or (b) if the relevant Subject Customer has brought a motion to set aside the applicable Default Judgment before the 60 days have elapsed, the resolution of that motion.

6.6.3 Based on the foregoing, and the number and quantum of Default Judgments in dispute and/or which have been completed in the prior 60 days, the Receiver proposes to retain \$800,000, which represents the funds garnished from customers that have notified the Receiver of a dispute and/or retained counsel or in respect of customers whose proceeds of garnishment were remitted less than 60 days ago (the “Garnishment Holdback”).

6.7 Proposed Distributions

6.7.1 With the exception of the charges under the Appointment Order and the proposed Garnishment Holdback, the Receiver is not aware of any other claims that would rank in priority to CIBC. Accordingly, subject to the approval of this Honourable Court, the Receiver proposes to make an interim distribution and future distributions as Subject Customer accounts are collected and/or settled (collectively the “Proposed Distributions”):

- an interim distribution to CIBC in the amount of \$2.5 million comprised of;
 - a) \$14,114.98, from the 908593 funds on hand;
 - b) \$1,904,645.68 from the 1393382 funds on hand;
 - c) \$581,239.34 from the 2612550 funds on hand

(collectively the “Proposed Interim Distribution”) as illustrated in the chart below:

Summary of Funds Available for Distribution				
	908593	1393382	2612550	Total
Funds on Hand	\$ 1,618,849.54	\$ 1,919,645.68	\$ 596,239.34	\$ 4,134,734.57
Less:				-
Garnishment Holdback	(800,000.00)	-	-	(800,000.00)
Administrative Holdback	(800,000.00)	(15,000.00)	(15,000.00)	(830,000.00)
Net Balance	\$ 18,849.54	\$ 1,904,645.68	\$ 581,239.34	\$ 2,504,734.57
Proposed Distribution	\$ 14,114.98	\$1,904,645.68	\$ 581,239.34	\$ 2,500,000.00

- given the extent of the shortfall to the Bank and since no other creditor has an interest in the net proceeds of these receivership proceedings, subject to consideration of the Release of Funds Order, the Receiver proposes that it be authorized, from time to time, to distribute additional funds to CIBC relating to any future collections of garnished and/or settled customer accounts (the “Proposed Future Distributions”).

6.7.2 Prior to consideration of anticipated future receipts, the Proposed Interim Distribution holds back sufficient estimated funds to allow the Receiver to satisfy any outstanding estate costs incurred, the Garnishment Holdback as outlined herein, and estimated professional fees and costs incurred in the administration of the receivership and bankruptcy estates.

7.1 Recommendations:

7.1.1 The Receiver respectfully submits this Thirteenth Report to the Court in support of the Receiver's motion for Orders:

- approving the First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Tenth, Eleventh, and Twelfth Reports of the Receiver and the activities of the Receiver set out therein;
- approving the Thirteenth Report and the Receiver's activities as outlined herein;
- approving the Receiver's Interim R&D;
- approving the fees and disbursements of the Receiver and its counsel, Aird & Berlis, and the Fee Allocation as outlined herein;
- approving the Proposed Interim Distribution and Future Distributions to CIBC (as defined herein);
- directing that Application to Register Court Order as Instrument Number PR3604919 be deleted from parcel register PIN 14221-3436;
- correcting the proper legal names of certain Defaulting Subject Customers misnamed within their respective default judgments;
- directing that the RSG Law Customer Accounts be adjudicated by the Claims Officer as outlined herein;
- enforcing the settlements reached between the Receiver and the RSG Law Settled Customers; and
- enforcing the settlement reached between the Receiver and Najinder Transport Inc.

All of which is respectfully submitted this 9th day of November, 2022.

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

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

THIRTEENTH REPORT OF THE RECEIVER

AIRD & BERLIS LLP

Brookfield Place
181 Bay Street, Suite 1800
Toronto, Ontario M5J 2T9

Steven L. Graff (LSO # 31871V)

Tel: (416) 865-7726

Email: sgraff@airdberlis.com

Miranda Spence (LSO # 60621M)

Tel: (416) 865-3414

Email: mspence@airdberlis.com

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

APPENDIX D
ORDER RE ADMINISTRATION OF THE RECEIVER'S
COLLECTION PLAN

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) MONDAY, THE 21ST
)
MADAM JUSTICE CONWAY) DAY OF NOVEMBER, 2022

BETWEEN:

(Court Seal)

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

ORDER RE ADMINISTRATION OF THE RECEIVER'S COLLECTION PLAN

THIS MOTION, made by BDO Canada Limited ("**BDO**"), in its capacity as the 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**" or "**Eagle**

Travel”), for an order, (a) directing that an Application to Register Court Order be deleted from title to the property located at 43 Arctic Fox Crescent; (b) setting aside the default judgment against Town Transport Ltd.; (c) granting default judgment against Town Transportation Ltd.; (d) correcting the legal names of 9268-5882 Quebec Inc. dba JVM Transport and 6002676 Canada Inc. o/a On-Time Transport incorrectly named within their respective default judgments; (e) directing that the disputed claims of the RSG Law Customers (as defined below) be adjudicated by the Claims Officer, without prejudice to the default judgments entered against the RSG Law Customers; (f) enforcing the settlements reached between the Receiver and the RSG Law Settled Customers (as defined below); and (g) enforcing the settlement reached between the Receiver and Najinder Transport Inc. was heard on this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Thirteenth Report and the appendices thereto and on hearing the submissions of the Receiver’s Counsel and such other counsel as were listed on the counsel slip, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service of Alison Reynolds sworn November 10, 2022, filed,

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 Land Registrar of the Land Registry Office of Peel Region (No. 43) be directed to delete the Application to Register Court Order registered as Instrument Number PR3604919 from the parcel register for 43 Arctic Fox Crescent, Mississauga, Ontario PIN 14221-3436.

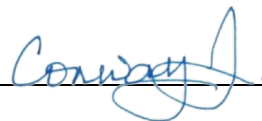
3. **THIS COURT ORDERS** that the default judgment obtained by the Receiver against Town Transport Ltd. as set out in the Order of Justice Koehnen dated October 7, 2021, is hereby set aside.
4. **IT IS FURTHER ORDERED AND DIRECTED** that the Receiver and Receiver's Counsel shall take all necessary steps to terminate any garnishment issued against Town Transport Ltd.
5. **THIS COURT ORDERS** that Town Transportation Ltd. is noted in default.
6. **THIS COURT ORDERS** that Town Transportation Ltd. shall pay to 908 the sum of \$54,472.21.
7. **THIS COURT ORDERS** that the Registrar shall issue a judgment against Town Transportation Ltd. in the form attached as Schedule "A" to this Order.
8. **THIS COURT ORDERS** that the Default Judgments against the Defaulting Subject Customers listed in Schedule "B" to this Order be amended to reflect the correct legal names of those customers.
9. **THIS COURT ORDERS** that the Registrar shall issue judgments against the Defaulting Subject Customers listed in Schedule "B" to this Order, in the form attached as Schedule "C" to this Order.
10. **THIS COURT ORDERS** that the disputed claims of the Defaulting Subject Customers listed in Schedule "D" to the Order who are represented by RSG Law (the "**RSG Law Customers**") be adjudicated by the Claims Officer by a process set-out by the Claims Officer. This Order is without prejudice to the Default Judgements and notices of garnishment against the RSG Law Customers, which remain in place pending the outcome of the Claims Officer's adjudications.

11. **THIS COURT ORDERS** that the RSG Law Customers must file their individual Notices of Dispute in accordance with the Receiver's Collection Plan Order within 30 days of this order. Any RSG Law Customer that fails to file a valid Notice of Dispute within 30 days of this Order will be deemed to have abandoned its disputed claim and waived its right to move to have its Default Judgment set aside.

12. **THIS COURT ORDERS** that the Receiver is entitled to enforce the Default Judgments against any Subject Customer listed in Schedule "D" hereto, which fails to file a valid Notice of Dispute within 30 days of this Order, including being at liberty to distribute any funds garnished from said Subject Customers' accounts.

13. **THIS COURT ORDERS** that the settlements reached with the Defaulting Subject Customers listed in Schedule "E" to the Order who are represented by RSG Law (the "**RSG Law Settled Customers**") are valid and enforceable according to the terms of the settlement agreement and release provided to RSG Law on or about October 13, 2022. For greater certainty, the agreed settlement amounts are to be paid within 30 days of this order.

14. **THIS COURT ORDERS** that the settlement reached between 908 and Najinder Transport Inc. is valid and enforceable according to the terms of the settlement agreement and release provided to Najinder Transport Inc. on or about May 5, 2022.



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 RE ADMINISTRATION OF THE RECEIVER'S
COLLECTION PLAN**

AIRD & BERLIS LLP

Barristers and Solicitors
Brookfield Place
181 Bay Street
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Toronto, ON M5J 2T9

Steven L. Graff (31871V)

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Miranda Spence (60621M)

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awest@airdberlis.com

Tel: 416-863-1500

Lawyers for the BDO Canada Limited, in its capacity as the court
appointed Receiver and Manager of 908593 Ontario Limited,

Schedule “A” – Town Transportation Judgment

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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

JUDGMENT

ON READING the Order issued by the Honourable Justice Conway in this proceeding on September 20, 2022,

1. **IT IS ORDERED AND ADJUDGED** that Town Transportation Ltd. pay to 908593 Ontario Limited the sum of \$54,472.21.

THIS JUDGMENT BEARS INTEREST at the rate of 18% per annum from its date.

Date _____

Signed by _____
Local Registrar

Address of court office: Superior Court of Justice
330 University Avenue, 8th Floor
Toronto, Ontario M5G 1R7

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

JUDGMENT

AIRD & BERLIS LLP
181 Bay Street, Suite 1800
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Adam West (LSO # 82565S)

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

Schedule “B” – Misnamed Default Judgments

Current Judgment (Misnamed Debtor)	Corrected Proper Legal Name
92638-5882 Quebec Inc. dba JVM Transport	9263-5882 Quebec Inc. dba JVM Transport
On-Time Transport	6002676 Canada Inc. o/a On-Time Transport

Schedule “C” – Corrected Judgments

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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

JUDGMENT

ON READING the Order issued by the Honourable Justice Conway in this proceeding on September 20, 2022,

1. **IT IS ORDERED AND ADJUDGED** that 6002676 Canada Inc. o/a On-Time Transport pay to 908593 Ontario Limited the sum of \$146,681.67.

THIS JUDGMENT BEARS INTEREST at the rate of 18% per annum from its date.

Date _____

Signed by _____

Local Registrar

Address of court office: Superior Court of Justice
330 University Avenue, 8th Floor
Toronto, Ontario M5G 1R7

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

JUDGMENT

AIRD & BERLIS LLP
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*Lawyers for BDO Canada Limited in its capacity as
the court-appointed Receiver of 908593 Ontario
Limited et al.*

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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

JUDGMENT

ON READING the Order issued by the Honourable Justice Conway in this proceeding on September 20, 2022,

1. **IT IS ORDERED AND ADJUDGED** that 9263-5882 Quebec Inc. dba JVM Transport pay to 908593 Ontario Limited the sum of \$53,501.04.

THIS JUDGMENT BEARS INTEREST at the rate of 18% per annum from its date

Date _____

Signed by _____
Local Registrar

Address of court office: Superior Court of Justice
330 University Avenue, 8th Floor
Toronto, Ontario M5G 1R7

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

JUDGMENT

AIRD & BERLIS LLP
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*Lawyers for BDO Canada Limited in its capacity as
the court-appointed Receiver of 908593 Ontario
Limited et al.*

Schedule “D” – RSG Law Customers List

Subject Customer	Default Judgment Amount	Date of Final Offer
7624123 Canada Inc.	\$157,034.06	September 26, 2022
Roadish Transport Inc.	\$90,298.23	September 26, 2022
P. Kahlon Transport Inc.	\$65,071.30	September 26, 2022
1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport	\$75,156.37	September 26, 2022
Primeline Logistics Inc.	\$79,759.15	September 26, 2022
2141111 Alberta Ltd. dba North Trans Logistics	\$101,487.75	September 26, 2022
2123610 Ontario Inc. o/a A One Logistics Inc.	\$12,146.25	September 26, 2022
2137458 Ontario Inc. o/a Peace Transportation	\$782,649.17	August 15, 2022

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Schedule “E” – RSG Law Settled Customers List

Subject Customer	Default Judgment Amount	Settlement Amount
SBS Expedited Services Ltd.	\$169,896.41	\$163,464.80
107017009 Canada Inc. o/a TGR-Trans	\$40,871.30	\$37,852.45

50807740.2

APPENDIX E
DISTRIBUTION AND APPROVAL ORDER

See attached.



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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE

)

MONDAY, THE 21ST

)

MADAM JUSTICE CONWAY

)

DAY OF NOVEMBER, 2022

BETWEEN:

(Court Seal)

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

DISTRIBUTION AND APPROVAL ORDER

THIS MOTION, made by the BDO Canada Limited ("**BDO**"), in its capacity as the 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**" or "**Eagle**

-2-

Travel”), 1393382 Ontario Limited (“**139**”), 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (“**2612**”) for an order (a) approving the First Report of the Receiver dated October 4, 2019 (the “**First Report**”) and the activities of the Receiver described therein; (b) approving the Second Report of the Receiver dated October 11, 2019 (the “**Second Report**”) and the activities of the Receiver described therein; (c) approving the Fourth Report of the Receiver dated October 18, 2019 (the “**Third Report**”) and the activities of the Receiver described therein; (d) approving the Fourth Report of the Receiver dated November 11, 2019 (the “**Fourth Report**”) and the activities of the Receiver described therein; (e) approving the Fifth Report of the Receiver dated November 26, 2019 (the “**Fifth Report**”) and the activities of the Receiver described therein; (f) approving the Sixth Report of the Receiver dated April 7, 2020 (the “**Sixth Report**”) and the activities of the Receiver described therein; (g) approving the Seventh Report of the Receiver dated May 8, 2020 (the “**Seventh Report**”) and the activities of the Receiver described therein; (h) approving the Eighth Report of the Receiver dated July 21, 2020 (the “**Eighth Report**”) and the activities of the Receiver described therein; (i) approving the Tenth Report of the Receiver dated March 9, 2021 (the “**Tenth Report**”) and the activities of the Receiver described therein; (j) approving the Twelfth Report of the Receiver dated May 4, 2022 (the “**Twelfth Report**”) and the activities of the Receiver described therein; (k) approving the Thirteenth Report of the Receiver dated September 13, 2022 (the “**Thirteenth Report**”) and the activities of the Receiver described therein; (l) approving the fees and disbursements of the Receiver and the Receiver’s Counsel, as detailed in the affidavit of Christopher J. Mazur sworn September 12, 2022 (the “**Mazur Affidavit**”), and the affidavit of Steven L. Graff sworn September 13, 2022 (the “**Graff Affidavit**”); (m) approving the Receiver’s interim statement of receipts and disbursements for the period September 29, 2019 to November 7, 2022; and (n) authorizing the Receiver to make interim and

-3-

future distributions to the Canadian Imperial Bank of Commerce ("**CIBC**"), was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the First, Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Tenth, Eleventh, Twelfth and Thirteenth Reports and the appendices thereto, the Mazur Affidavit and the Graff Affidavit, and on hearing the submissions of the Receiver's Counsel, counsel for CIBC and such other counsel as were listed on the counsel slip, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service of Alison Reynolds sworn November 10, 2022, filed,

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 First Report and the activities of the Receiver described therein be and are hereby approved.
3. **THIS COURT ORDERS** that the Second Report and the activities of the Receiver described therein be and are hereby approved.
4. **THIS COURT ORDERS** that the Third Report and the activities of the Receiver described therein be and are hereby approved.
5. **THIS COURT ORDERS** that the Fourth Report and the activities of the Receiver described therein be and are hereby approved.
6. **THIS COURT ORDERS** that the Fifth Report and the activities of the Receiver described therein be and are hereby approved.

-4-

7. **THIS COURT ORDERS** that the Sixth Report and the activities of the Receiver described therein be and are hereby approved.

8. **THIS COURT ORDERS** that the Seventh Report and the activities of the Receiver described therein be and are hereby approved.

9. **THIS COURT ORDERS** that the Eighth Report and the activities of the Receiver described therein be and are hereby approved.

10. **THIS COURT ORDERS** that the Tenth Report and the activities of the Receiver described therein be and are hereby approved.

11. **THIS COURT ORDERS** that the Eleventh Report and the activities of the Receiver described therein be and are hereby approved.

12. **THIS COURT ORDERS** that the Twelfth Report and the activities of the Receiver described therein be and are hereby approved.

13. **THIS COURT ORDERS** that the Thirteenth Report and the activities of the Receiver described therein be and are hereby approved.

14. **THIS COURT ORDERS** that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way the approval of the Receiver's reports detailed in paragraphs 2 through 13 herein.

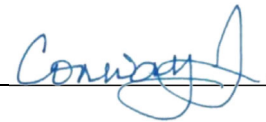
15. **THIS COURT ORDERS** that the fees and disbursements of the Receiver as described in the Thirteenth Report and as set out in the Mazur Affidavit, be and are hereby approved.

-5-

16. **THIS COURT ORDERS** that the fees and disbursements of the Receiver's Counsel as described in the Thirteenth Report and as set out in the Graff Affidavit, be and are hereby approved.

17. **THIS COURT ORDERS** that the Receiver's statement of receipts and disbursements for the period September 30, 2019 to November 7, 2022 be and is hereby approved.

18. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to distribute the sum of \$2,500,000 to CIBC, in partial satisfaction of the secured indebtedness owing by 908, 139 and 2612 to CIBC.



**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT
TORONTO

DISTRIBUTION AND APPROVAL ORDER

AIRD & BERLIS LLP

Barristers and Solicitors
Brookfield Place
181 Bay Street
Suite 1800
Toronto, ON M5J 2T9

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awest@airdberlis.com

Tel: 416-863-1500

Lawyers for the BDO Canada Limited, in its capacity as the court
appointed Receiver and Manager of 908593 Ontario Limited,

APPENDIX F
COLLECTION PLAN ORDER

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE

)

TUESDAY, THE 4TH

JUSTICE HAINEY

)

DAY OF AUGUST, 2020

)

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

RECEIVER'S COLLECTION PLAN ORDER

THIS MOTION, made by BDO Canada Limited ("**BDO**"), in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**"), of the assets, undertakings and properties of 908593 Ontario Limited, operating as Eagle Travel Plaza ("**Eagle Travel**"), 1393382 Ontario Limited, 2145744 Ontario Limited, 2145754 Ontario Limited, 2123618 Ontario Limited, **THIS NOTICE WAS APPROVED BY THE ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)**

1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (the “Debtors”), for an order (the “Receiver’s Collection Plan Order”) approving a procedure for the identification, quantification, and resolution of the Receiver’s Claims (defined below), was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Eighth Report of the Receiver dated July 21, 2020 (the “Eighth Report”) and on hearing the submissions of counsel for the Receiver and those other parties that were present as listed on the counsel slip, no other party appearing although duly served as appears from the affidavit of service of Diana McMillen sworn July 29, 2020.

SERVICE AND INTERPRETATION

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

2. **THIS COURT ORDERS** that, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **“Acceptance of Settlement Deadline”** means the date that is thirty (30) days from the Date of Service of the Claims Package;
- (b) **“Appeal Period”** means the period that concludes on the fifteenth calendar day following the issuance of a Claims Decision in respect of a Receiver’s Claim by the Claims Officer;
- (c) **“BIA”** means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
- (d) **“Business Day”** means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario;
- (e) **“CCA”** means an Eagle Fuel Card Credit Agreement, as described in the Eighth Report;

- (f) **"Claims Decision(s)"** means the Claims Officer's written decision following his determination of each Disputed Claim, to be issued by the Claims Officer to the Receiver and the applicable Subject Customer;
- (g) **"Claims Officer"** means the individual appointed to act as a claims officer for the purpose of this Receiver's Collection Plan Order, as set out in paragraph 8 of this Order;
- (h) **"Claims Officer's Report(s)"** means one or more reports prepared by the Claims Officer summarizing the Claims Decisions which are not appealed within the applicable Appeal Period;
- (i) **"Claims Package"** means a package including the applicable Receiver's Claim, the Notice to Subject Customers, the Instruction Letter, a blank form of Notice of Dispute, and any other documentation the Receiver may deem appropriate;
- (j) **"CJA"** means the *Courts of Justice Act*, R.S.O. 1990, c C.43, as amended;
- (k) **"Comeback Hearing"** means a hearing before the Court, as described in paragraph 16 of this Order;
- (l) **"Court"** means the Ontario Superior Court of Justice (Commercial List);
- (m) **"Date of Service"** means that date of effective service of a Claim Package having regard to paragraph 49 of this Order;
- (n) **"Default Judgment Report(s)"** means one or more reports prepared by the Claims Officer setting out its recommendations as to the quantum of any default judgments to be issued in respect of any Un defended Claims;
- (o) **"Defaulting Subject Customer(s)"** means any Subject Customer who fails to conclude a settlement by the Acceptance of Settlement Deadline and/or submit a Notice of Dispute by the Notice of Dispute Deadline;

- (p) **"Dispute Package"** means a package including the applicable Receiver's Claim, the applicable Notice of Dispute filed by the Subject Customer in respect of the Receiver's Claim, any supporting documentation filed by the Subject Customer, and ancillary documentation;
- (q) **"Disputed Claim(s)"** means a Receiver's Claim in respect of which a completed Notice of Dispute has been submitted to the Receiver by the Notice of Dispute Deadline;
- (r) **"Guarantee"** means a "Guarantee Payment of Funds for Your Company" agreement, which guarantees payment pursuant to a CCA, as described in the Eighth Report;
- (s) **"Guarantor"** means a signatory to a Guarantee;
- (t) **"Instruction Letter"** means the instruction letter to Subject Customers, substantially in the form attached as Schedule "A" hereto, regarding the completion of a Notice of Dispute by the Subject Customer, and the Receiver's Collection Plan described herein;
- (u) **"Notice to Subject Customers"** means the notice for publication by the Receiver as described in paragraph 18 hereof, in the form attached as Schedule "B";
- (v) **"Notice of Dispute"** means the notice referred to in paragraph 28 hereof substantially in the form attached as Schedule "C" hereto which must be delivered to the Receiver by any Subject Customer wishing to dispute a Receiver's Claim, with reasons for its dispute and supporting documentation;
- (w) **"Notice of Dispute Deadline"** means the date that is thirty (30) days from the Date of Service of the Claims Package;
- (x) **"Person"** means any individual, corporation, firm, limited or unlimited liability company, general or limited partnership, association (incorporated or unincorporated), trust, unincorporated organization, joint venture, trade union,

government authority or any agency, regulatory body or officer thereof or any other entity, wherever situate or domiciled, and whether or not having legal status, and whether acting on their own or in a representative capacity;

- (y) **“Protocol”** means the E-Service Protocol of the Commercial List;
 - (z) **“Subject Customer(s)”** means customers of Eagle Travel from whom the Receiver seeks payment pursuant to this Receiver’s Collection Plan, together with their applicable Guarantors, as described in greater detail in the Eighth Report;
 - (aa) **“Receiver’s Claim”** means the Receiver’s Claim referred to in paragraphs 22-23 hereof to be filed by the Receiver, substantially in the form attached hereto as Schedule “D”;
 - (bb) **“Receiver’s Website”** means the website maintained by the Receiver at the following URL: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>;
 - (cc) **“Settlement Offer”** means a notice setting out the payment amount that the Receiver is prepared to accept in settlement of the applicable Receiver’s Claim;
 - (dd) **“Undefended Claim(s)”** means any Receiver’s Claim in respect of which the Receiver does not receive a Notice of Dispute by the Notice of Dispute Deadline, or payment of the amount set out in the applicable Settlement Offer by the Acceptance of Settlement Deadline.
3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in Toronto, Ontario, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.
4. **THIS COURT ORDERS** that all references to the word “including” shall mean “including without limitation”.
5. **THIS COURT ORDERS** that all references to the singular herein include the plural, the plural include the singular, and any gender includes the other gender.

GENERAL PROVISIONS

6. **THIS COURT ORDERS** that the Claims Officer, once appointed, is hereby authorized (i) to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may, where they are satisfied that a Receiver's Claim has been adequately proven, waive strict compliance with the requirements of this Receiver's Collection Plan Order as to completion and execution of such forms, and (ii) to request any further documentation or other evidence from the Receiver, the Subject Customers and/or third parties that may reasonably be required in order to determine the validity of a Receiver's Claim, including any defences thereto.

7. **THIS COURT ORDERS** that all Receiver's Claims shall be denominated in the original currency of the Receiver's Claim. Where no currency is indicated, the Receiver's Claim shall be presumed to be in Canadian Dollars. Any Receiver's Claims denominated in a foreign currency shall be converted to Canadian Dollars based on the Bank of Canada's daily average rate for that currency against the Canadian Dollar in effect on the date of this Receiver's Collection Plan Order.

CLAIMS OFFICER'S ROLE

8. **THIS COURT ORDERS** that Edmond Lamek of DLA Piper (Canada) LLP shall be and is hereby appointed as the Claims Officer, with the rights, duties, responsibilities and obligations prescribed by this Receiver's Collection Plan Order.

9. **THIS COURT ORDERS** that the Claims Officer, in addition to its prescribed rights, duties, responsibilities and obligations under this Receiver's Collection Plan Order, shall assist the Receiver and the Subject Customers in the determination of the Receiver's Claims, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Receiver's Collection Plan Order or incidental thereto.

10. **THIS COURT ORDERS** that in carrying out his mandate, the Claims Officer may, among other things:

- (a) make all necessary inquiries, take accounts, and assess costs;

- (b) adopt processes which, in his discretion, he considers appropriate to facilitate the adjudication of the Receiver's Claims, having regard for the principles set out in Rule 2 of the *Rules of Civil Procedure*, and with a view to proceeding in the simplest, least expensive and most expeditious fashion;
- (c) consult the Receiver, the Subject Customers, and any other persons the Claims Officer considers appropriate;
- (d) report to the Court as prescribed herein, in stages if necessary or appropriate; and
- (e) apply to this Court for advice and directions as, in his discretion, the Claims Officer deems necessary.

11. **THIS COURT ORDERS** that the Claims Officer is authorized to take all steps and to do all acts necessary or desirable to carry out the terms of this Receiver's Collection Plan Order, including dealing with any Court, regulatory body or other government ministry, department or agency, and to take all such steps as are necessary or incidental thereto.

12. **THIS COURT ORDERS** that (i) in carrying out the terms of this Receiver's Collection Plan Order, the Claims Officer shall have all of the protections given him by this Receiver's Collection Plan Order, and as an officer of this Court, including the stay of proceedings in his favour, (ii) the Claims Officer shall incur no liability or obligation as a result of the carrying out of the provisions of this Receiver's Collection Plan Order, except to the extent that the Claims Officer has acted with gross negligence or willful misconduct, (iii) the Claims Officer shall be entitled to rely on the books and records of the Receiver and the Subject Customers, and any information provided by the Receiver and the Subject Customers, all without independent investigation, and (iv) the Claims Officer shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any party, except to the extent that the Claims Officer has acted with gross negligence or willful misconduct. Nothing in this Order shall derogate from the protections afforded a person pursuant to Section 142 of the CJA.

13. **THIS COURT ORDERS** that the Receiver shall pay from the Eagle Travel estate the reasonable professional fees and disbursements of the Claims Officer on presentation and acceptance of invoices from time to time. The Claims Officer shall be entitled to a reasonable retainer against his fees and disbursements which shall be paid upon request by the Receiver.

COMEBACK HEARING

14. **THIS COURT ORDERS** that the Receiver shall send a copy of this Receiver's Collection Plan Order to each Subject Customer by ordinary mail or email to the last known address or email address of the Subject Customer, within three Business Days following the issuance of the Receiver's Collection Plan Order.

15. **THIS COURT ORDERS** that the Receiver shall cause the Receiver's Collection Plan Order to be posted to the Receiver's Website as soon as reasonably practicable after its issuance, and cause it to remain posted thereon until its discharge as Receiver.

16. **THIS COURT ORDERS** that the Receiver shall attend before the Court on August 16²⁶, 2020, for a hearing (the "**Comeback Hearing**"). Any Subject Customer who seeks to vary or set aside any provision of this Receiver's Collection Plan Order in accordance with Rule 37.14 must attend the Comeback Hearing, failing which no such motions may be brought.



NOTICE TO SUBJECT CUSTOMERS

17. **THIS COURT ORDERS** that the Receiver shall send a Claims Package to each Subject Customer by ordinary mail or email to the last known address or email address of the Subject Customer, within three Business Days following the Comeback Date. The Claims Package shall contain (each as defined herein):

- (a) the applicable Receiver's Claim;
- (b) the Notice to Subject Customers;
- (c) the Instruction Letter;
- (d) a blank form of Notice of Dispute; and
- (e) the applicable Settlement Offer.

after the Comeback Hearing

18. **THIS COURT ORDERS** that as soon as practicable, ~~but no later than 5:00 p.m. on August 6, 2020,~~ the Receiver shall cause the Notice to Subject Customers to be published in the Wednesday and Saturday national edition of *The Globe and Mail*.

19. **THIS COURT ORDERS** that the Receiver shall cause the Notice to Subject Customers, the Instruction Letter, and a blank form of Notice of Dispute to be posted to the Receiver's Website as soon as reasonably practicable, and cause them to remain posted thereon until its discharge as Receiver.

20. **THIS COURT ORDERS** that upon request by a Subject Customer for a Claims Package or documents or information relating to the Receiver's Collection Plan, the Receiver shall forthwith send the applicable Claims Package, direct such Subject Customer to the documents posted on the Receiver's Website, or otherwise respond to the request for information or documents as the Receiver considers appropriate in the circumstances.

21. **THIS COURT ORDERS** that the form and substance of each of the Receiver's Claim, Notice to Subject Customers, Instruction Letter, and Notice of Dispute, substantially in the forms attached as schedules hereto, are hereby approved. Despite the foregoing, the Receiver may, from time to time, make such minor changes to such forms as the Receiver, in consultation with the Claims Officer, considers necessary or desirable.

RECEIVER'S CLAIMS

22. **THIS COURT ORDERS** that the Receiver's Claim shall constitute the Receiver's formal request for payment of the outstanding indebtedness owing by each Subject Customer, calculated in accordance with the applicable CCA or Guarantee, as described in the Eighth Report.

23. **THIS COURT ORDERS** that the Receiver's Claim shall constitute an initiating process against the applicable Subject Customer. The service and adjudication of each Receiver's Claim in accordance with the terms of this Receiver's Collection Plan Order shall form a sufficient basis upon which this Court may grant judgment against the applicable Subject Customer.

RESOLUTION OF RECEIVER'S CLAIMS

24. **THIS COURT ORDERS** that the Receiver shall include in each Claims Package a Settlement Offer setting out the amount that the Receiver is prepared to accept in full and final settlement of the applicable Receiver's Claim.

25. **THIS COURT ORDERS** that each Settlement Offer shall remain open for acceptance until the Acceptance of Settlement Deadline.

26. **THIS COURT ORDERS** that where a Subject Customer pays the full amount of the Settlement Offer to the Receiver by the Acceptance of Settlement Deadline, the Receiver will provide the applicable Subject Customer (including any related Guarantor), with an executed full and final release relating to the Receiver's Claim.

27. **THIS COURT ORDERS** that nothing herein derogates from the Receiver's ability to negotiate with the Subject Customers, for the purpose of resolving the Receiver's Claims on terms acceptable to the applicable parties.

NOTICES OF DISPUTE

28. **THIS COURT ORDERS** that Subject Customers who dispute the Receiver's Claim against them shall submit to the Receiver a Notice of Dispute, together with copies of all documents relied upon by Subject Customers, by the Notice of Dispute Deadline.

ADJUDICATION OF DISPUTED CLAIMS

29. **THIS COURT ORDERS** that, following the Notice of Dispute Deadline, the Receiver shall file with the Claims Officer a Dispute Package in respect of any Disputed Claim(s) that it intends to pursue. Each Dispute Package shall include:

- (a) the applicable Receiver's Claim;
- (b) the applicable Notice of Dispute, together with any supporting documentation filed by the Subject Customer; and
- (c) any ancillary documentation.

30. **THIS COURT ORDERS** that the Receiver shall be entitled to abandon any Disputed Claim, without costs, at its discretion, provided that the Disputed Claim has not yet been referred to the Claims Officer.

31. **THIS COURT ORDERS** that the Receiver shall provide notice to the applicable Subject Customer as to whether a Disputed Claim has been referred to the Claims Officer or abandoned, within three Business Days of the Disputed Claim being so referred or abandoned.

32. **THIS COURT ORDERS** that, subject to further order of the Court, the Claims Officer shall determine the validity and amount of each Disputed Claim referred to the Claims Officer. In doing so, the Claims Officer shall be empowered to determine the process by which further evidence may be brought before him, if necessary, as well as any other procedural matters which may arise in respect of the determination of any Disputed Claim.

33. **THIS COURT ORDERS** that the Claims Officer shall be entitled to decide the Disputed Claims on the basis of the written record contained within the applicable Dispute Package, in his discretion.

34. **THIS COURT ORDERS** that the Claims Officer shall be empowered to make an award of costs against either the Receiver or the Subject Customer, having regard for the factors set out in Rule 57.01 of the *Rules*, as part of his determination of the Disputed Claims.

35. **THIS COURT ORDERS** that, following his determination of each Disputed Claim, the Claims Officer shall prepare a Claims Decision, in writing, and provide a copy of same to the Receiver and the applicable Subject Customer.

RIGHT OF APPEAL

36. **THIS COURT ORDERS** that each of the Receiver and each Subject Customer shall be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with this Court, within fifteen (15) calendar days of notification of the Claims Decisions (the "**Appeal Period**"), a notice of appeal returnable on a date to be fixed by this Court.

37. **THIS COURT ORDERS** that if a notice of appeal is not filed within such period, then the applicable Claims Decision shall be deemed to be final and binding and there shall be no further right of appeal, review or recourse to the Court from the Claims Decision.

38. **THIS COURT ORDERS** that, following the expiry of the Appeal Period, the Receiver will seek the direction of the Court regarding the procedure for the hearing of the appeals. All appeals shall proceed as true appeals on the basis of the record before the Claims Officer, and not as hearings *de novo*. The Claims Officer shall not have any role in the appeal process.

39. **THIS COURT ORDERS** that, to the extent that appeals raise common issues, the Receiver may seek to have such appeals consolidated.

40. **THIS COURT ORDERS** that, for clarity, the Receiver shall have the power to settle or abandon any appeals brought pursuant to this Order.

DEFAULT PROCEEDINGS

41. **THIS COURT ORDERS** that any Subject Customer who fails to:

- (a) conclude a settlement by the Acceptance of Settlement Deadline; and
- (b) submit a Notice of Dispute by the Notice of Dispute Deadline,

shall be deemed to be in default (the “**Defaulting Subject Customers**”).

42. **THIS COURT ORDERS** that each Defaulting Subject Customer shall be deemed to admit the truth of all allegations of fact made in the applicable Undefended Claim, including the amount(s) owing by them.

43. **THIS COURT ORDERS** that, upon satisfying the Claims Officer (in his sole discretion) that the Claims Package was duly served on the Subject Customer, the Receiver shall be entitled to default judgment against the Defaulting Subject Customers in the amounts set out in the Undefended Claims.

44. **THIS COURT ORDERS** that, following the passage of the Acceptance of Settlement Deadline and the Notice of Dispute Deadline, the Receiver shall refer the Undefended Claims to the Claims Officer.

45. **THIS COURT ORDERS** that the Claims Officer shall review the Undefended Claims, and shall prepare a Default Judgment Report. The Receiver shall be entitled to an omnibus default judgment against the Defaulting Subject Customers, in the amounts set out in the Default Judgment Report, to be issued by the Court.

ISSUANCE OF JUDGMENTS

46. **THIS COURT ORDERS** that following the expiry of the Appeal Period, the Claims Officer shall prepare and file with the Court the Claim's Officer's Report.

47. **THIS COURT ORDERS** that the Receiver shall be entitled to judgment against the applicable Subject Customers in the amounts identified in the Claims Officer's Report, and shall bring a motion to the Court for the purpose of obtaining such judgments.

48. **THIS COURT ORDERS** that the Receiver need not provide said Subject Customers with notice of this motion for judgment.

SERVICE AND NOTICES

49. **THIS COURT ORDERS** that the Receiver may, unless otherwise specified by this Claims Procedure Order, serve and deliver the Receiver's Collection Plan Order, the Claims Package, and any letters, notices or other documents to the Subject Customers or any other interested person by forwarding true copies thereof by prepaid ordinary mail, registered mail, courier, personal delivery, facsimile transmission or email to such persons at the physical or electronic address, as applicable, last shown on the books and records of the Receiver. Any such service and delivery shall be deemed to have been received: (a) if sent by ordinary mail or registered mail, on the third Business Day after mailing within Ontario, the fifth Business Day after mailing within Canada (other than within Ontario), and the tenth Business Day after mailing internationally; (b) if sent by courier or personal delivery, on the next Business Day following dispatch; and (c) if delivered by facsimile transmission or email by 5:00 p.m. on a

Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

50. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the “Protocol”) is approved and adopted by reference herein and, through the administration of the Receiver’s Collection Plan, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <https://www.ontariocourts.ca/scj/practice/practice-directions/toronto/eservice-commercial/>) shall be valid and effective service. 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 upon transmission.

51. **THIS COURT ORDERS** that any notice or communication (including Notices of Dispute) to be given under this Receiver’s Collection Plan Order to the Receiver shall be in writing in substantially the form, if any, provided for in this Receiver’s Collection Plan Order, and will be sufficiently given only if delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO Canada Limited
805 – 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: Eagle Travel Collections

Email: BDOEagle@bdo.ca

Any such notice or communication shall be deemed to be received upon actual receipt thereof during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

52. **THIS COURT ORDERS** that in the event that this Receiver’s Collection Plan Order is later amended by further order of the Court, the Receiver shall post such further order on the Receiver’s Website, and such posting shall constitute adequate notice to Subject Customers of such amended Receiver’s Collection Plan.

53. **THIS COURT ORDERS** that this Receiver's Collection Plan Order shall constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*.

MISCELLANEOUS

54. **THIS COURT ORDERS** that the Receiver or the Claims Officer may from time to time apply to this Court to amend, vary or supplement this Receiver's Collection Plan Order or for advice and directions in the discharge of their respective powers and duties hereunder.

55. **THIS COURT ORDERS** that the filing of a jury notice by any Subject Customer or Guarantor, as applicable, is hereby prohibited pursuant to Section 108(3) of the *Courts of Justice Act* (Ontario).

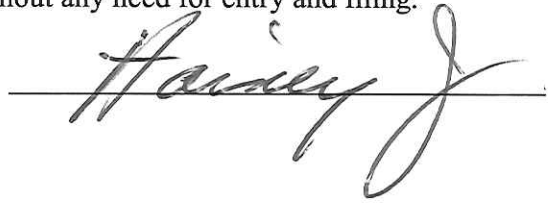
56. **THIS COURT ORDERS** that all Subject Customers are required to preserve evidence which they know or ought to know is relevant to a Receiver's Claim.

57. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories in Canada, outside Canada and against all Persons against whom it may be enforceable.

58. **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, or abroad, to give effect to this Order and to assist the Receiver, the Claims Officer and their respective 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 and to the Claims Officer, as an officer of this Court, as may be necessary or desirable to give effect to this Order, or to assist the Receiver and the Claims Officer and their respective agents in carrying out the terms of this Order.

59. **THIS COURT ORDERS** that each of the Receiver and the Claims Officer 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.

60. **THIS COURT ORDERS** that this Receiver's Collection Plan Order and all of its provisions are effective from the date it is made without any need for entry and filing.

A handwritten signature in cursive script, appearing to read "Haidy J.", is written over a solid horizontal line. The signature is fluid and extends slightly to the right of the line.

SCHEDULE "A"
FORM OF INSTRUCTION LETTER

THIS NOTICE WAS APPROVED BY THE ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)

Instruction Letter

Step 1: Review the Receiver's Collection Order, the Receiver's Claim, the Notice to Subject Customers and the Settlement Offer delivered along with this Instruction Letter and any other documentation in the Claim Package. Further information with respect to the Receiver's Collection Plan, including the Receiver's Collection Order and the Eighth Report of the Receiver filed with the Court in connection with the Receiver's Collection Plan, is available on the Receiver's website: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>.

Step 2: If you do not dispute the amount of the Receiver's Claim and are prepared to accept the Settlement Offer, you may notify the Receiver in writing of your acceptance and arrange for payment of the Settlement Amount by no later than **thirty (30) days from the date of service of the Settlement Offer** (the "**Acceptance of Settlement Deadline**"). Any notice or communication to be given to the Receiver must be in writing and delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO CANADA LIMITED

805 - 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: Eagle Travel Collections

Email: BDOEagle@bdo.ca

Phone: <*>

Fax: 905-570-0249

Step 3: If you do dispute the amount of the Receiver's Claim, and do not accept the Settlement Offer, you must complete a **Notice of Dispute** form. State what you disagree with and why, and if there is anything you agree with. Attach copies of any documents that help your case. If you want to pay all or part of the amount owing to the Receiver, state how much you will pay and when you will pay.

Step 4: Deliver your completed Notice of Dispute form and any attachments to the Receiver by email, or if it cannot be given by email, by prepaid registered mail, courier or personal delivery to the address above, by no later than **thirty (30) days from the date of service of the Settlement Offer** (the "**Notice of Dispute Deadline**").

NOTE: Any Subject Customer who fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, shall be deemed to admit the amount(s) owing by them as set out in the Receiver's Claim, and the Receiver shall be entitled to default judgment against said Subject Customers in the said amounts.

Step 5: Subject to further order of the Court, the Claims Officer appointed to administer the Receiver's Collection Plan will determine the validity and amount of each Receiver's Claim in respect of which a dispute has been referred to the Claims Officer. Following the determination of the Receiver's Claims, the Claims Officer will notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the "**Claims Decision(s)**").

THIS NOTICE WAS APPROVED BY THE ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)

Step 6: The Receiver and each Subject Customer will be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with the Court, within fifteen (15) calendar days of notification of the Claims Decisions (the "**Appeal Period**"), a notice of appeal returnable on a date to be fixed by the Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding.

SCHEDULE "B"

FORM OF NOTICE TO SUBJECTION CUSTOMERS

EAGLE TRAVEL COLLECTION PROCESS

NOTICE TO SUBJECT CUSTOMERS

SUBJECT CUSTOMERS OF EAGLE TRAVEL

Please read this notice carefully as it may affect your legal rights.

If you or your company conducted business in Canada with 908593 Ontario Limited, operating as Eagle Travel Plaza ("**Eagle Travel**") or a company affiliated with Eagle Travel at any time between September 9, 2019 and October 13, 2019, in relation to Eagle Travel's fleet member reward card program (the "**Fleet Card Business**"), you may be a Subject Customer.

PURPOSE OF THIS NOTICE

BDO Canada Limited has been appointed as the receiver (the "**Receiver**"), of the assets, undertakings and properties of Eagle Travel in an action commenced by the Canadian Imperial Bank of Commerce against Eagle Travel and certain other affiliated entities at the Ontario Superior Court of Justice (Commercial List) bearing Court File No. CV-19-00628293-00CL.

By way of an Order of the Honourable Justice Hainey dated August 4, 2020 (the "**Receiver's Collection Order**"), the Receiver has established a process (the "**Receiver's Collection Plan**") for the identification and determination of claims by the Receiver against certain customers of Eagle Travel, and their guarantors, with respect to unpaid accounts receivable in connection with the Fleet Card Business.

If you are a Subject Customer, your legal rights will be affected by the Receiver's Collection Plan.

THE RECEIVER'S COLLECTION PLAN

The Receiver's Collection Plan can be summarized as follows:

- a) **Claim Package.** If you are a Subject Customer, you will receive a Claim Package including the Receiver's Claim, this Notice to Subject Customers, an Instruction Letter, a blank Notice of Dispute form and a Settlement Offer, along with any other documentation the Receiver may deem appropriate, by mail or email.
- b) **Settlement of Claims.** If you do not dispute the amount of the Receiver's Claim and are prepared to accept the Settlement Offer, you may notify the Receiver in writing of your acceptance and arrange for payment of the Settlement Amount by no later than thirty (30) days from the date of service of the Claim Package (the "**Acceptance of Settlement Deadline**"). Any notice or communication to be given to the Receiver must be in writing and delivered by email, or if it cannot be given by email by prepaid registered mail, courier or personal delivery, addressed to:

BDO CANADA LIMITED
805 - 25 Main Street W.
Hamilton, ON L8P 1H1

Attention: Eagle Travel Collections

Email BDOEagle@bdo.ca

Phone: <*>

Fax: 905-570-0249

- c) **Notice of Dispute.** If you do dispute the amount of the Receiver's Claim, and do not accept the Settlement Offer, you must complete and deliver the **Notice of Dispute** form and any attachments to the Receiver by email, or if it cannot be given by email, by prepaid registered mail, courier or personal delivery to the address above, by no later than thirty (30) days from the date of service of the Claim Package (the "**Notice of Dispute Deadline**").

NOTE: If a Subject Customer fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, judgment may be given against them in their absence and without further notice.

- d) **Determination of Unsettled Disputes by Claims Officer.** Subject to further order of the Court, the Claims Officer appointed to administer the Receiver's Collection Plan will determine the validity and amount of each Receiver's Claim in respect of which a dispute has been referred to the Claims Officer. Following the determination of the Receiver's Claims, the Claims Officer will notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the "**Claims Decision(s)**").
- e) **Right of Appeal.** The Receiver and each Subject Customer will be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with the Court, within fifteen (15) calendar days of notification of the Claims Decisions (the "**Appeal Period**"), a notice of appeal returnable on a date to be fixed by the Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding.

ADDITIONAL INFORMATION

Further information, including the Receiver's Collection Order and the Eighth Report of the Receiver filed with the Court in connection with the Receiver's Collection Plan, is available on the Receiver's website: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>.

INTERPRETATION

This notice is a summary of the terms of the Receiver's Collection Order. If there is a conflict between the provisions of this notice and the terms of Receiver's Collection Order, the Receiver's Collection Order prevails.

THIS NOTICE WAS APPROVED BY THE ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)

SCHEDULE "C"

FORM OF NOTICE OF DISPUTE

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court-appointed receiver, BDO CANADA LIMITED

Claimant

and

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Respondent

NOTICE OF DISPUTE

Respondent

Last name, or name of company		
First name	Second name	Also known as
Address (street number, apt., unit)		
City/Town	Province	Phone no.
Postal code		Fax no.
Representative (if any)		LSO #
Address (street number, apt., unit)		
City/Town	Province	Phone no.
Postal code		Fax no.

THIS NOTICE OF DISPUTE IS BEING DELIVERED ON BEHALF OF: (Name(s) of respondent(s))

and I/we: (Check as many as apply)

- ☐ Dispute the claim made against me/us.
- ☐ Admit the full claim and propose the following terms of payment:

\$ _____ per _____ commencing _____, 20 ____.

(Amount) (Week/month)

☐ Admit part of the claim in the amount of \$ _____ and propose the following terms of payment:
\$ _____ per _____ commencing _____, 20 _____.
(Amount) (Week/month)

REASONS FOR DISPUTING THE CLAIM AND DETAILS:

Explain what happened, including where and when. Explain why you do not agree with the claim made against you.

If you are relying on any documents, you **MUST** attach copies to the Notice of Dispute. If evidence is lost or unavailable, you **MUST** explain why it is not attached.

What happened?

Where?

When?

**Why I/we
disagree with all
or part of the
claim:**

☐ **ADDITIONAL PAGES ARE ATTACHED BECAUSE MORE ROOM WAS NEEDED.**

Prepared on: _____, 20 _____
(Signature of defendant or representative)

908593 ONTARIO LIMITED, operating as Eagle Travel, by and
its Court-appointed receiver, BDO CANADA LIMITED

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED
SCHEDULE A

Claimant

Respondent

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO

NOTICE OF DISPUTE

SCHEDULE "D"
FORM OF RECEIVER'S CLAIM

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

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

908593 ONTARIO LIMITED, operating as Eagle Travel
Plaza by its Court-appointed receiver, BDO CANADA LIMITED

Claimant

and

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A

Respondent

RECEIVER'S CLAIM

TO THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED SCHEDULE A:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the Claimant. The details of the claim made against you are set out in the following pages. The amount of the claim against you is set out at Schedule A hereto.

Please refer to the Instruction Letter that was enclosed with this Receiver's Claim for instructions as to how to respond to this Receiver's Claim. A copy of the Instruction Letter may also be found at: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>

NOTE: If you fail to respond to this Receiver's Claim as instructed in the Instruction Letter, judgment may be given against you in your absence and without further notice.

Date: _____

RECEIVER'S CLAIM

1. The Claimant, BDO Canada Limited, in its capacity as the Court-appointed receiver (in such capacity, the "Receiver") of 908593 Ontario Limited operating as Eagle Travel Plaza and Eagle Fleet Services ("EFS"), claims as against the subject customer identified in Schedule A hereto (the "Subject Customer"), damages as set out in Schedule A hereto, consisting of:
 - (a) any indebtedness owing to EFS by the Subject Customer, which was incurred during the period September 9, 2019 to October 13, 2019, pursuant to the applicable CCA and/or Guarantee (each as defined below) (the "Indebtedness");
 - (b) interest on the Indebtedness calculated at a rate of 18% per annum in accordance with the CCA (or alternatively, at the rate prescribed by the Courts of Justice Act, R.S.O. 1990 c. C. 43, as amended (the "CJA")), from November 1, 2019 to the date of judgment;
 - (c) post-judgment interest at a rate of 18% per annum, in accordance with the CCA (or alternatively, at the rate prescribed by the CJA);
 - (d) where applicable, a 10% fee arising from dishonoured pre-authorized debit payments, in accordance with the CCA;
 - (e) a fee of \$500 representing an estimate of legal and collection costs incurred to the date of issuance of the Receiver's Collection Plan Order (defined below) (the "Issuance Date");
 - (f) the Receiver's costs of this proceeding from the Issuance Date on a complete or, in the alternative, substantial indemnity basis, plus all applicable disbursements and taxes; and

- (g) such further and other relief as the Claims Officer (defined below) or the Court may deem just.

Procedural Background

2. EFS is a corporation that was incorporated pursuant to the laws of Ontario, with a head office in Tilbury, Ontario. Prior to the appointment of the Receiver, EFS carried on business as a fuel and fleet card service provider to customers consisting of truck transportation companies and sole proprietorships of varying fleet sizes.
3. The Receiver was appointed by way of the Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated September 30, 2019 (the "Appointment Order").
4. By order dated <*>, the Court authorized the Receiver to collect certain amounts owing to EFS by its customers, by way of a simplified procedure described therein (the "Receiver's Collection Plan Order"). A copy of the Receiver's Collection Plan Order is publicly available at the Receiver's website located at: <https://www.bdo.ca/en-ca/extranets/eagletravelplaza/>.
5. Pursuant to the Receiver's Collection Plan Order, the Court appointed a claims officer (the "Claims Officer") to adjudicate claims brought pursuant to the Receiver's Collection Plan Order, including the within Receiver's Claim.

The CCAs and Guarantees

6. As part of its business operations, EFS provided its customers with fuel cards allowing for the purchase of fuel and other items on credit. As a precondition to being eligible to

purchase fuel and other items on credit, each customer was required by EFS to enter into an Eagle Fuel Card Credit Agreement (each a "CCA").

7. The Receiver pleads and relies upon all of the terms of the CCA. Pursuant to the terms of the CCA, EFS's customers agreed, among other things:

- (a) to remain responsible for paying all charges incurred pursuant to the CCA, including the gross sale price of all goods and services purchased on credit using the fuel card issued pursuant to the CCA, inclusive of taxes, surcharges, and fees as may reasonably be determined by EFS;
- (b) that interest shall accrue on any delinquent credit balance from the date due at the highest rate permitted by law or 18 percent per annum, whichever amount shall be less;
- (c) to be liable for any legal or collection fees incurred to collect any delinquent balance;
- (d) to authorize EFS to debit draft the customer's bank account for any and all outstanding charges during the approved calendar interval, at the dates and times chosen by EFS. The customer further agreed that any debit drafts not honoured by the customer's bank would entitle EFS to, among other things, charge a fee equal to the lesser of (a) 10% of the face amount of the debit draft, or (b) the greatest amount lawfully permitted to be charged on debit drafts returned unpaid; and
- (e) that if the customer disputes any amount invoiced pursuant to the CCA, the customer shall notify EFS of the dispute within 48 hours of receipt of the invoice

(referred to as a statement), failing which the customer shall be conclusively deemed to accept the amount of the invoice.

8. In many cases, a customer's obligation to EFS pursuant to a CCA was secured by a personal guarantee, as set out in a schedule to the CCA entitled a "Guarantee Payment of Funds for Your Company" agreement (each, a "Guarantee").
9. The Receiver pleads and relies upon all of the terms of the Guarantee. Each signatory to a Guarantee (each, a "Guarantor") agreed, among other things:
 - (a) to be jointly and severally liable to EFS for any amounts owing to EFS by the applicable EFS customer; and
 - (b) to waive the giving or making of any demand.
10. The Receiver states that the Subject Customer was a signatory to either a CCA and/or a Guarantee, and is bound by the terms of said CCA and/or Guarantee.
11. Each of the CCA and the Guarantee identifies EFS Inc. as a signatory. The CCA also provides that "EFS refers to Eagle Fleet Services". The Receiver states that, as "EFS Inc." is not a registered entity, whereas "Eagle Fleet Services" is a business name registered to EFS, EFS is entitled to enforce the CCAs and the Guarantees, by its Court-appointed Receiver.

The Subject Customer's Obligations to the Receiver

12. Between the period September 9, 2019 to October 13, 2019, the Subject Customer incurred the Indebtedness, in its capacity as either a customer of EFS or a Guarantor.

13. To date, despite the Receiver's efforts to recover the Indebtedness through authorized debit drafts and other means, the Indebtedness remains outstanding.
14. The Receiver states that it is entitled to payment of the Indebtedness from the Subject Customer, pursuant to the terms of the CCA and/or the Guarantee, as applicable.
15. The Receiver further states that by non-payment of the Indebtedness, the Subject Customer has been unjustly enriched, to the detriment of the Receiver, for which enrichment there is no juristic reason. The Plaintiff pleads and relies upon the principle of unjust enrichment and seeks a disgorgement from the Subject Customer in an amount equivalent to the Indebtedness.
16. The Receiver pleads and relies upon the terms of the Receiver's Collection Plan Order, and any applicable Rules and/or statutes referred to therein.
17. If necessary, this Receiver's Claim may be served on a party outside of Ontario without leave in accordance with Rule 17.02 of the Rules of Civil Procedure because it relates to a contract that was made in Ontario.
18. This Receiver's Claim will be prosecuted before the Claims Officer in Toronto in accordance with the Receiver's Collection Plan Order.

Date: <*>, 2020

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
Suite 1800, Box 754
181 Bay Street
Toronto, Ontario
M5J 2T9

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Lawyers for the Receiver

908593 ONTARIO LIMITED, operating as Eagle Travel, by its and
Court-appointed receiver, BDO CANADA LIMITED

Claimant

THE SUBJECT CUSTOMER IDENTIFIED IN THE ATTACHED
SCHEDULE A

Respondent

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO**

RECEIVER'S CLAIM

AIRD & BERLIS LLP
Barristers and Solicitors
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

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Lawyers for the Claimant

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

RECEIVER'S COLLECTION ORDER

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

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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.*

41009914.1

APPENDIX G
BOOKS AND RECORDS

See attached.

TILBURY ACCOUNTING OFFICE

Box #	Entity	Document	Dates
Box 1	908593	Various power, electricity documents	2000 - 2005
	908593	Invoices from various companies	
	908593	CRA documents	
	908593	Commercial Lease Agreements	
	908593	Legal documents	
	908593	Insurance documentation	
	908593	Financial statements	
	908593	Accounts Receivable statements	
Box 2	908593	Sales Reports	2017
Box 3	908593	Certificates of Incorporation	2000 - 2019
	908593	Creditor documention	
	908593	Tax statements	
	908593	MDP financial statements	
	908593	Insurance documents	
	908593	Bank statements	
	908593	Quiznos documentation	
Box 4	908593	Corporate tax returns	2000 - 2016
	908593	CRA corporate statements	
	908593	Mercedes repair documentation	
	908593	Diesel Fuel Purchases	
	908593	Indian Road sales summary	
	908593	Esso - Tobacco Permit Provincial	
	2123618	BMO bank statements (2013)	
	908593	Acura & Lexus Agreements	
Box 5	908593	Imperial Tobacco	2016 - 2018
	908593	T4 Statements	
	908593	Libro Credit Union bank statements	
	908593	Mercedes, Audi, Lexus agreements	
	908593	Corporate Tax documentation	
	908593	Myer Side Drive Mississauga lease agreement	
Box 6	908593	Capital One documentation (2008)	2008 - 2019
	908593	Various notes pertaining to the business	
	908593	Libro Bank statements	
	908593	Fuel Sales Summary Month to Date Reports (2019)	
Box 7	908593	Salary records	2017 & 2018
Box 8	908593	Accounts Receivable Statements	2006 & 2007
Box 9	908593	Account Receivable Statements (2005, 2008, 2012, 2017)	1998 - 2017
	908593	Corporate Tax documentation (1998)	

TILBURY ACCOUNTING OFFICE

Box #	Entity	Document	Dates
Box 10	908593	CIBC cheque copies (2018-2019)	2001 - 2019
	908593	Financial Statements (2001 & 2003)	
	908593	SIR Solutions record of payments (2014 - 2016)	
	908593	T4 Statements (2014)	
	908593	Ministry of Finance documentation (2016 & 2018)	
	908593	WSIB documentation (2018)	
	908593	CIBC US Bank Statements (2014)	
	908593	Scotiabank statements (2010)	
	908593	RBC Statements (2008)	
	908593	Global record of payments (2014)	
	908593	Amex Merchant Statements (2011)	
Box 11	908593	CRA pay records (2018 - 2019)	2002 - 2019
	908593	Fuel purchase statements	
	908593	Account Receivable statements (2002)	
	908593	Insurance documents (2004 & 2016)	
Box 12	908593	Windsor Credit Union	2014 - 2018
	N/A	Libro Credit Union	
	N/A	CIBC	
	2145754	CIBC	
	N/A	Libro Credit Union	
	N/A	Windsor Credit Union	
Box 13	2145754	Financial Statements	2018-2019
Box 14	2145754	Cancelled Cheques	Miscellaneous
		Shift Reports	
		WSIB documents	
		Tobacco Tax documents	
		AGCO	
		Corporate Tax Statements	
		Payroll Tax Statements	
		Bank Statements	
		Insurance documents (2017-2018)	
Box 15	Miscellaneous	Noise Cancellation Report	Miscellaneous
		Cancelled Cheques	
		Financial Statements	
		Bank Statements	
		Vendor Invoices	
		Ministry of Labour Notice (243164)	

908593 ONTARIO LIMITED - POST 2013

Box #	SITE LOCATION	Contents	Year
1	BLOOMFIELD	SHIFT REPORTS	2015
2	BLOOMFIELD	SHIFT REPORTS	2017
3	BLOOMFIELD	SHIFT REPORTS	2017
4	BLOOMFIELD	SHIFT REPORTS	2016/2017
5	BLOOMFIELD	SUBWAY RECEIPTS	2015
6	BLOOMFIELD	DAY END REPORTS	2013/2014
7	BLOOMFIELD	SHIFT REPORTS	2015
8	BLOOMFIELD	SUBWAY RECEIPTS	2015
9	BLOOMFIELD	SHIFT REPORTS	2016
10	BLOOMFIELD	ACCOUNTS PAYABLE	2016
11	KEIL DRIVE	MISCELLANEOUS	2014
12	KEIL DRIVE	MISCELLANEOUS	2014
13	BLOOMFIELD	PIZZA PIZZA	2015
14	BLOOMFIELD	CASH REPORTS	2015
15	BLOOMFIELD	CASH REPORTS	2018
16	BLOOMFIELD	CASH REPORTS	2018/2019
17	BLOOMFIELD	RECEIPTS	2019
18	BLOOMFIELD	RECEIPTS	2017
19	BLOOMFIELD	RECEIPTS	2018
20	BLOOMFIELD	RECEIPTS	2018
21	BLOOMFIELD	DAILY SALES REPORT	2018
22	BLOOMFIELD	SUBWAY RECEIPTS	2018
23	BLOOMFIELD	RECEIPTS	2018
24	BLOOMFIELD	RECEIPTS	2018
25	BLOOMFIELD	RECEIPTS	2018
26	BLOOMFIELD	CASH REPORTS	2018
27	BLOOMFIELD	RECEIPTS	2018
28	BLOOMFIELD	CASH REPORTS	2017
29	BLOOMFIELD	RECEIPTS	2017
30	BLOOMFIELD	RECEIPTS	2018
31	BLOOMFIELD	RECEIPTS	2018
32	BLOOMFIELD	CASH REPORTS	2018
33	BLOOMFIELD	RECEIPTS	2018
34	908593	ACCOUNTS PAYABLE	2018
35	BLOOMFIELD	SHIFT REPORTS	2014
36	BLOOMFIELD	CHARGE ON ACCOUNT	2013/2014
37	BLOOMFIELD	CUSTOMER STATEMENTS	2014
38	BLOOMFIELD	CHARGE ON ACCOUNT	2014
39	BLOOMFIELD	CAT RECEIPTS	2014
40	BLOOMFIELD	SUBWAY RECEIPTS	2016
41	BLOOMFIELD	SUBWAY RECEIPTS	2015
42	BLOOMFIELD	CHARGE ON ACCOUNT	2014
43	BLOOMFIELD	CHARGE ON ACCOUNT	2015
44	BLOOMFIELD	DAILY SALES REPORT	2013 - 2015
45	908593	CASH/CREDIT RECEIPTS	2017
46	908593	CASH/CREDIT RECEIPTS	2016
47	KEIL DRIVE	MISCELLANEOUS	2014
48	BLOOMFIELD	DAILY SALES REPORT	2015
49	908593	ACCOUNTS PAYABLE	2016

908593 ONTARIO LIMITED - POST 2013

Box #	SITE LOCATION	Contents	Year
50	KEIL DRIVE	VARIOUS	2015
52	BLOOMFIELD	SUBWAY RECEIPTS	2015
53	BLOOMFIELD	SUBWAY RECEIPTS	2015
54	BLOOMFIELD	SUBWAY RECEIPTS	2018
55	BLOOMFIELD	SUBWAY RECEIPTS	2016
56	BLOOMFIELD	SUBWAY RECEIPTS	2016
57	BLOOMFIELD	SUBWAY RECEIPTS	2017
58	BLOOMFIELD	SUBWAY RECEIPTS	2018
59	BLOOMFIELD	CASH RECEIPTS	2016
60	BLOOMFIELD	CHARGE ON ACCOUNT	2017
61	BLOOMFIELD	CHARGE ON ACCOUNT	2017
62	BLOOMFIELD	CASH RECEIPTS	2016
63	BLOOMFIELD	CASH RECEIPTS	2016
64	BLOOMFIELD	SHIFT REPORTS	2016
65	BLOOMFIELD	T CHEK	2016
66	BLOOMFIELD	CHARGE ON ACCOUNT	2017
67	BLOOMFIELD	CHARGE ON ACCOUNT	2017
68	BLOOMFIELD	SHIFT REPORTS	2017
69	BLOOMFIELD	T CHEK	2017
70	BLOOMFIELD	T CHEK	2015
71	BLOOMFIELD	T CHEK	2016
72	BLOOMFIELD	ACCOUNTS PAYABLE	2017
73	BLOOMFIELD	T CHEK	2017
74	BLOOMFIELD	ACCOUNTS PAYABLE	20017
75	BLOOMFIELD	CHARGE ON ACCOUNT	2017
76	BLOOMFIELD	CASH RECEIPTS	2016
77	BLOOMFIELD	SHIFT REPORTS	2016
78	BLOOMFIELD	T CHEK	2017
79	BLOOMFIELD	CHARGE ON ACCOUNT	2016
80	BLOOMFIELD	SHIFT REPORTS	2017
81	BLOOMFIELD	CASH RECEIPTS	2017
82	BLOOMFIELD	CASH RECEIPTS	2017
83	BLOOMFIELD	CHARGE ON ACCOUNT	2016
84	BLOOMFIELD	T CHEK	2017
85	BLOOMFIELD	T CHEK	2017
86	BLOOMFIELD	SHIFT REPORTS	2017
87	BLOOMFIELD	ACCOUNTS PAYABLE	2016
88	BLOOMFIELD	CHARGE ON ACCOUNT	2015
89	BLOOMFIELD	T CHEK	2016
90	BLOOMFIELD	DAILY SALES REPORT	2016
91	BLOOMFIELD	CHARGE ON ACCOUNT	2016
92	BLOOMFIELD	CHARGE ON ACCOUNT	2014
93	BLOOMFIELD	SUBWAY RECEIPTS	2014
94	BLOOMFIELD	CAT RECEIPTS	2014
95	BLOOMFIELD	CASH RECEIPTS	2018
96	BLOOMFIELD	SALES RECEIPTS	2016

908593 ONTARIO LIMITED - POST 2013

Box #	SITE LOCATION	Contents	Year
97	BLOOMFIELD	SHIFT REPORTS	2016
98	BLOOMFIELD	T CHEK	2017
99	BLOOMFIELD	T CHEK	2017
100	BLOOMFIELD	SHIFT REPORTS	2015
101	BLOOMFIELD	SUBWAY RECEIPTS	2015
102	BLOOMFIELD	CAT RECEIPTS	2015
103	BLOOMFIELD	CASH RECEIPTS	2013-2014
104	BLOOMFIELD	CASH RECEIPTS	2016
105	BLOOMFIELD	CASH RECEIPTS	2016
106	BLOOMFIELD	CASH RECEIPTS	2014
107	BLOOMFIELD	CASH RECEIPTS	2016
108	BLOOMFIELD	T CHEK	2016
109	BLOOMFIELD	CASH/CREDIT RECEIPTS	2014
110	402 Esso	CASH REPORTS	2018-2019
111	402 Esso	CASH REPORTS	2018
112	402 Esso	CASH REPORTS	2019
113	MISCELLANEOUS	CASH REPORTS	2018-2019
114	MISCELLANEOUS	CASH REPORTS	2018
115	MISCELLANEOUS	CASH REPORTS	2018
116	MISCELLANEOUS	CASH REPORTS	2018
117	BLOOMFIELD	SUBWAY RECEIPTS	2016
118	BLOOMFIELD	SUBWAY RECEIPTS	2016
119	BLOOMFIELD	SUBWAY RECEIPTS	2016
120	908593	ACCOUNTS PAYABLE	2014
121	BLOOMFIELD	CHARGE ON ACCOUNT	2014
122	BLOOMFIELD	CASH RECEIPTS	2014
123	BLOOMFIELD	CHARGE ON ACCOUNT	2014
124	BLOOMFIELD	CASH RECEIPTS	2014
125	BLOOMFIELD	CHARGE ON ACCOUNT	2014
126	BLOOMFIELD	CAT RECEIPTS	2015
127	BLOOMFIELD	SHIFT REPORTS	2014
128	BLOOMFIELD	CHARGE ON ACCOUNT	2015
129	BLOOMFIELD	CHARGE ON ACCOUNT	2013/2014
130	BLOOMFIELD	CHARGE ON ACCOUNT	2014
131	BLOOMFIELD	CHARGE ON ACCOUNT	2014
132	BLOOMFIELD	CHARGE ON ACCOUNT	2014
133	BLOOMFIELD	CHARGE ON ACCOUNT	2015
134	BLOOMFIELD	CASH RECEIPTS	2018
135	BLOOMFIELD	DAILY SALES REPORT	2012-2015
136	BLOOMFIELD	DAILY SALES REPORT	2014
137	BLOOMFIELD	DAILY SALES REPORT	2012-2015
138	BLOOMFIELD	CASH RECEIPTS	2015
139	BLOOMFIELD	CHARGE ON ACCOUNT	2014
140	BLOOMFIELD	CASH RECEIPTS	2015
141	BLOOMFIELD	CUSTOMER STATEMENTS	2014
142	BLOOMFIELD	CHARGE ON ACCOUNT	2015

908593 ONTARIO LIMITED - POST 2013

Box #	SITE LOCATION	Contents	Year
143	BLOOMFIELD	SUBWAY RECEIPTS	2015
144	BLOOMFIELD	CHARGE ON ACCOUNT	2015
145	BLOOMFIELD	CUSTOMER STATEMENTS	2015
146	BLOOMFIELD	CASH RECEIPTS	2015
147	BLOOMFIELD	CHARGE ON ACCOUNT	2015
148	BLOOMFIELD	SUBWAY RECEIPTS	2015
149	BLOOMFIELD	CASH RECEIPTS	2018
150	BLOOMFIELD	CASH RECEIPTS	2019
151	BLOOMFIELD	ACCOUNTS PAYABLE	2018
152	BLOOMFIELD	CASH RECEIPTS	2019
153	BLOOMFIELD	CASH RECEIPTS	2018
154	BLOOMFIELD	T CHEK	2018
155	BLOOMFIELD	CASH REPORTS	2018
156	BLOOMFIELD	CASH RECEIPTS	2018
157	BLOOMFIELD	CASH RECEIPTS	2018
158	BLOOMFIELD	CHARGE ON ACCOUNT	2015
159	BLOOMFIELD	CHARGE ON ACCOUNT	2015
160	BLOOMFIELD	CASH RECEIPTS	2017
161	BLOOMFIELD	CHARGE ON ACCOUNT	2017
162	BLOOMFIELD	CASH RECEIPTS	2017
163	BLOOMFIELD	CASH RECEIPTS	2017
164	BLOOMFIELD	CHARGE ON ACCOUNT	2017
165	BLOOMFIELD	CHARGE ON ACCOUNT	2016
166	BLOOMFIELD	CASH RECEIPTS	2017
167	BLOOMFIELD	CHARGE ON ACCOUNT	2014
168	BLOOMFIELD	SHIFT REPORTS	2012
169	BLOOMFIELD	CHARGE ON ACCOUNT	2014
170	BLOOMFIELD	T CHEK	2014
171	BLOOMFIELD	DAY END REPORTS	2013
172	BLOOMFIELD	CHARGE ON ACCOUNT	2015
173	BLOOMFIELD	DAILY SALES REPORT	2012
174	BLOOMFIELD	COMM CHECK	2013-2015
175	BLOOMFIELD	SUBWAY RECEIPTS	2015
176	BLOOMFIELD	SHIFT REPORTS	2016
177	BLOOMFIELD	SUBWAY RECEIPTS	2016
178	BLOOMFIELD	CASH RECEIPTS	2019
179	BLOOMFIELD	SHIFT REPORTS	2014
180	BLOOMFIELD	SUBWAY RECEIPTS	2015
181	BLOOMFIELD	CASH RECEIPTS	2019
182	BLOOMFIELD	CASH RECEIPTS	2019
183	BLOOMFIELD	CASH RECEIPTS	2018
184	BLOOMFIELD	CASH RECEIPTS	2014
185	BLOOMFIELD	CASH RECEIPTS	2014
186	BLOOMFIELD	CASH RECEIPTS	2018/2019
187	BLOOMFIELD	VARIOUS BLANK BANK DEPOSIT BOOKS	
188	BLOOMFIELD	CASH RECEIPTS	2019

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Box #	SITE LOCATION	Contents	Year
189	BLOOMFIELD	CHARGE ON ACCOUNT	2014
190	BLOOMFIELD	COMM DATA	2014
191	BLOOMFIELD	CASH RECEIPTS	2015
192	BLOOMFIELD	T CHEK	2015
193	BLOOMFIELD	CASH REPORTS	2019
194	BLOOMFIELD	COMM DATA	2015
195	BLOOMFIELD	CASH RECEIPTS	2015
196	908593	SHIFT REPORTS	2015
197	908593	ACCOUNTS PAYABLE	2015
198	908593	DAY END REPORTS	2014
199	908593	ACCOUNTS PAYABLE	2014
200	908593	SHIFT REPORTS	2014
201	908593	CASH RECEIPTS	2014
202	908593	ACCOUNTS PAYABLE	2015
203	908593	DAY END REPORTS	2015
204	908593	ACCOUNTS PAYABLE	2014
205	908593	CUSTOMER STATEMENTS	2018
206	908593	CASH RECEIPTS	2019
207	908593	CUSTOMER STATEMENTS	2014
208	908593	T CHEK	2018
209	908593	CUSTOMER STATEMENTS	2018
210	908593	CUSTOMER STATEMENTS	2017
211	908593	CASH RECEIPTS	2019
212	908593	CASH RECEIPTS	2018
213	908593	CUSTOMER STATEMENTS	2017
214	908593	CUSTOMER STATEMENTS	2018
215	908593	CUSTOMER STATEMENTS	2017
216	908593	DAILY SALES REPORT	2016
217	TILBURY	ACCOUNTS PAYABLE	2017
218	908593	CASH RECEIPTS	2017
219	908593	A/P HST	2016
220	908593	HST	2015
221	908593	ACCOUNTS PAYABLE	2014
222	908593	ACCOUNTS PAYABLE	2014
223	908593	ACCOUNTS PAYABLE	2018
224	TILBURY	A/P HST	2017
225	TILBURY	CASH RECEIPTS	2018
226	908593	EHT/WSIB/PAYROLL DEUCTIONS/PROP TAXES	2010-2015
227	908593	COMM DATA	2014-2015
228	TILBURY	CUSTOMER STATEMENTS	2013
229	908593	HST	2017
230	908593	CASH RECEIPTS	2014
231	TILBURY	T CHEK	2017
232	TILBURY	CASH RECEIPTS	2017
233	908593	ACCOUNTS PAYABLE	2015
234	908593	ACCOUNTS PAYABLE	2014

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Box #	SITE LOCATION	Contents	Year
235	908593	CASH REPORTS/DAY END	2017
236	908593	CASH/CREDIT RECEIPTS	2018
237	BLOOMFIELD	CASH RECEIPTS	2019
238	BLOOMFIELD	CASH RECEIPTS	2019
239	908593	CASH RECEIPTS	2019
240	908593	CASH REPORTS	2019
241	908593	CASH REPORTS	2019
242	908593	CASH REPORTS	2018
243	908593	CASH REPORTS	2019
244	BLOOMFIELD	CASH REPORTS	2019
245	BLOOMFIELD	CASH REPORTS	2019
246	908593	CASH REPORTS	2019
247	908593	CASH REPORTS	2019
248	908593	CUSTOMER STATEMENTS	2019
249	908593	CASH RECEIPTS	2017
250	908593	DAY END REPORTS	2018
251	908593	CASH REPORTS	2017
252	908593	COMM DATA	2015
253	908593	SHIFT REPORTS	2017
254	908593	CASH RECEIPTS	2015
255	908593	SHIFT REPORTS	2017
256	908593	ACCOUNTS PAYABLE	2017
257	908593	DAY END REPORTS	2017
258	908593	SHIFT REPORTS	2016
259	908593	CUSTOMER STATEMENTS	2017
260	908593	SHIFT REPORTS	2016
261	908593	SHIFT REPORTS	2016
262	908593	CASH RECEIPTS	2016
263	908593	SHIFT REPORTS	2016
264	908593	FUEL PRICE REPORTS	2014
265	908593	PAY POINT REPORTS	2014
266	908593	SHIFT REPORTS	2015
267	908593	SHIFT REPORTS	2015
268	908593	CASH RECEIPTS	2015
269	908593	CUSTOMER STATEMENTS	2017
270	908593	CUSTOMER STATEMENTS	2018-2019
271	908593	ACCOUNTS PAYABLE	2018
272	908593	ACCOUNTS PAYABLE	2011
273	908593	ACCOUNTS PAYABLE	2017/2018
274	908593	SHIFT REPORTS	2015
275	908593	PAY POINT REPORTS	2014
276	908593	PAY POINT REPORTS	2015
277	908593	CASH RECEIPTS	2016
278	908593	ACCOUNTS PAYABLE	2014
279	908593	CASH RECEIPTS	2014
280	908593	CASH RECEIPTS	2015

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Box #	SITE LOCATION	Contents	Year
281	908593	CASH RECEIPTS	2018
282	908593	CASH RECEIPTS	2014
283	908593	CASH RECEIPTS	2014+2015
284	908593	SHIFT REPORTS	2015
285	908593	CASH RECEIPTS	2017
286	908593	CASH RECEIPTS	2015
287	908593	CUSTOMER STATEMENTS	2015
288	908593	CASH RECEIPTS + SHIFT REPORTS	2016
290	908593	CASH REPORTS	2014
291	908593	SHIFT REPORTS	2014
292	908593	CASH RECEIPTS	2019
293	908593	CASH RECEIPTS	2018
294	908593	CASH RECEIPTS	2019
295	908593	CASH RECEIPTS	2019
296	908593	CASH RECEIPTS	2019
297	908593	CASH RECEIPTS	2018
298	908593	CASH RECEIPTS	2017
299	908593	DAILY SALES REPORT	2015
300	908593	CASH RECEIPTS	2015
301	908593	SHIFT REPORTS	2017
302	908593	COMDATA REPORTS	2014
303	908593	SHIFT REPORTS	2015
304	908593	PAY POINT REPORTS	2014
305	908593	CASH RECEIPTS	2015
306	908593	SHIFT REPORTS	2018
307	908593	PAY POINT REPORTS	2015
308	908593	SHIFT REPORTS	2014
309	908593	SHIFT REPORTS	2016
310	908593	DAY END REPORTS	2015
311	908593	SHIFT REPORTS	2015
312	908593	ACCOUNTS PAYABLE	2012
313	908593	CASH RECEIPTS	2015
314	908593	SHIFT REPORTS	2014
315	908593	PAY POINT REPORTS	2016
316	908593	SHIFT REPORTS	2014
317	908593	DAY END REPORTS	2016
318	908593	SHIFT REPORTS	2015
319	908593	PAY POINT REPORTS	2014
320	908593	CUSTOMER STATEMENTS	2016
321	908593	CUSTOMER STATEMENTS	2012
322	908593	CUSTOMER STATEMENTS	2018
323	908593	CUSTOMER STATEMENTS	2018
324	908593	CUSTOMER STATEMENTS	2014
325	908593	SHIFT REPORTS	2016-2017
326	908593	PAY POINT REPORTS	2015
327	908593	SHIFT REPORTS	2014

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Box #	SITE LOCATION	Contents	Year
328	908593	PAY POINT REPORTS	2015
329	908593	PAY POINT REPORTS	2015
330	908593	CASH RECEIPTS	2015
331	908593	ACCOUNTS PAYABLE	2014
332	908593	SHIFT REPORTS	2014
333	908593	PAY POINT REPORTS	2014
334	908593	CASH RECEIPTS	2015
335	908593	PAY POINT REPORTS	2014
336	908593	CASH RECEIPTS	2015
337	908593	CUSTOMER STATEMENTS	2018
338	908593	SHIFT REPORTS	2016
339	908593	ACCOUNTS PAYABLE	2016
340	908593	DAY END REPORTS	2014
341	908593	ACCOUNTS PAYABLE	2017
342	908593	SHIFT REPORTS	2018
343	908593	CUSTOMER STATEMENTS	2019
344	908593	CUSTOMER STATEMENTS	2019
345	908593	ACCOUNTS PAYABLE	2014
346	908593	CHEQUE STUBS	2018-2019
347	908593	CUSTOMER STATEMENTS	2018
348	908593	CUSTOMER STATEMENTS	2018
349	908593	ACCOUNTS PAYABLE	2018
350	908593	ACCOUNTS PAYABLE	2015
351	908593	CUSTOMER STATEMENTS	2018
352	908593	CUSTOMER STATEMENTS	2015
353	908593	SHIFT REPORTS	2018
354	908593	ACCOUNTS PAYABLE	2016-2017
355	908593	CASH RECEIPTS	2019
356	908593	T CHEK	2018-2019
357	908593	CUSTOMER STATEMENTS	2019
358	908593	SHIFT REPORTS	2018
359	908593	DAY END REPORTS	2014
360	908593	ELECTRONIC SETTLEMENT REPORTS	2016
361	908593	CHEQUE STUBS	2018
362	908593	CASH RECEIPTS	2016-2017
363	908593	CASH RECEIPTS / DAY END REPORTS	2016
364	908593	CUSTOMER STATEMENTS	2016
365	908593	SHIFT REPORTS	2017
366	908593	ACCOUNTS PAYABLE	2013+2014
367	908593	CUSTOMER STATEMENTS	2014
368	908593	CUSTOMER STATEMENTS	2014
369	908593	SHIFT REPORTS	2015
370	908593	ACCOUNTS PAYABLE	2014-2017
371	908593	ACCOUNTS PAYABLE	2014
372	908593	CASH RECEIPTS	2017
373	908593	CASH RECEIPTS	2017

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Box #	SITE LOCATION	Contents	Year
374	908593	CASH RECEIPTS	2014
375	908593	A/P & CASH RECEIPTS	2016
376	908593	CASH RECEIPTS	2014
377	908593	CASH RECEIPTS	2014
378	908593	SHIFT REPORTS AND A/P	2017
379	908593	SHIFT REPORTS	2016
380	908593	SHIFT REPOERTS	2017
381	908593	CASH RECEIPTS	2014
382	908593	CUSTOMER STATEMENTS	2014
383	908593	CASH RECEIPTS	2014
384	908593	CASH RECEIPTS	2018
385	908593	SHIFT REPORTS	2017
386	908593	SHIFT REPORTS	2017
387	908593	COMDATA TCHEK REPORTS	2016
388	908593	CASH RECEIPTS	2017
389	908593	SHIFT REPORTS	2018
390	908593	CASH RECEIPTS	2014
391	908593	CASH RECEIPTS	2014
392	908593	CASH RECEIPTS	2014
393	908593	CASH RECEIPTS	2016-2017
394	908593	CASH RECEIPTS	2014
395	908593	ACCOUNTS PAYABLE	2015
396	908593	CASH RECEIPTS	2018
397	908593	CASH RECEIPTS	2016
398	908593	CASH RECEIPTS SUBWAY	2017+2018
399	908593	CUSTOMER STATEMENTS	2015
400	908593	CHEQUE STUBS	2019
401	908593	SHIFT REPORTS	2016
402	908593	DAILY SALES REPORT	2016
403	908593	DAILY SALES REPORT	2015
404	908593	EMPLOYEE SCHEDULES	2012-2016
405	908593	CUSTOMER STATEMENTS	2016-2019
406	908593	CUSTOMER STATEMENTS	2019
407	908593	CASH RECEIPTS	2014
408	908593	CASH RECEIPTS AND SHIFT REPORTS	2014
410	908593	CASH RECEIPTS	2018
411	908593	CASH RECEIPTS	2019
412	908593	CUSTOMER STATEMENTS	2019
413	908593	CUSTOMER STATEMENTS	2019
414	908593	SHIFT REPORTS AND CHEQUE STUBS	2018
415	908593	SHIFT REPORTS AND CHEQUE STUBS	2016
416	908593	CASH RECEIPTS	2016

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Box #	SITE LOCATION	Contents	Year
1	BLOOMFIELD	SHIFT REPORTS	2013
2	908593	ACCOUNTS PAYABLE	2013
3	BLOOMFIELD	ACCOUNTS PAYABLE	2013
4	MSD	MSD SERVICES	2005
5	MSD	MSD SERVICES	2003/2004
6	MSD	MSD SERVICES	2002
7	MSD	MSD SERVICES	2004
8	BLOOMFIELD	CUSTOMER STATEMENTS	2010
9	BLOOMFIELD	CHARGE ON ACCOUNT	2013
10	BLOOMFIELD	SHIFT REPORTS	2013
11	BLOOMFIELD	ACCOUNTS PAYABLE	2011
12	BLOOMFIELD	CASH RECEIPTS	2013
13	BLOOMFIELD	CUSTOMER STATEMENTS	2012
14	BLOOMFIELD	ACCOUNTS PAYABLE	2012
15	BLOOMFIELD	ACCOUNTS PAYABLE	2013
16	BLOOMFIELD	END OF DAY REPORTS	2009
17	BLOOMFIELD	IOL REPORTS	2009/2010
18	BLOOMFIELD	SHIFT REPORTS	2009
19	KEIL DRIVE	HST	2013
20	KEIL DRIVE	VARIOUS	2012
21	BLOOMFIELD	SALES RECORDS	1995-2007
22	BLOOMFIELD	CHARGE ON ACCOUNT	2011
23	BLOOMFIELD	CUSTOMER STATEMENTS	2012/20013
24	BLOOMFIELD	DAILY SALES / AP	2006
25	BLOOMFIELD	CASH RECEIPTS	2012
26	BLOOMFIELD	SM LOGISTICS	2001
27	BLOOMFIELD	DAILY SALES / AP	2007
28	BLOOMFIELD	ACCOUNTS PAYABLE	2009
29	BLOOMFIELD	SM LOGISTICS	2002
30	BLOOMFIELD	IOL REPORTS	2010/2011
31	BLOOMFIELD	CHARGE ON ACCOUNT	2012
32	BLOOMFIELD	CASH RECEIPTS	2012
33	BLOOMFIELD	CASH RECEIPTS	2012/2013
34	BLOOMFIELD	ACCOUNTS PAYABLE	2011
35	BLOOMFIELD	ACCOUNTS PAYABLE	2013
36	BLOOMFIELD	CUSTOMER STATEMENTS	2013
37	BLOOMFIELD	SHIFT REPORTS	2013
38	908593	ACCOUNTS PAYABLE	2007
39	908593	ACCOUNTS PAYABLE	2009
40	908593	ACCOUNTS PAYABLE	2007
41	908593	DAILY REPORTS EHT/T4	2001
42	908593	PAYROLL/GST	1998-2005
43	908593	COMM DATA T CHEK	2011
44	908593	ACCOUNTS PAYABLE	2006
45	BLOOMFIELD	SM LOGISTICS	2006
46	908593	ACCOUNTS PAYABLE	2008
47	KEIL DRIVE	SALES/PURCHASES	2011
48	908593	CHEQUE STUBS	2005
49	MSD	MSD SERVICES	2207

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Box #	SITE LOCATION	Contents	Year
50	MSD	MSD SERVICES	2007
51	MSD	MSD SERVICES	2001
52	BLOOMFIELD	SM LOGISTICS	2008
53	908593	ACCOUNTS PAYABLE	2011
54	908593	HST	2006-2009
55	908593	ACCOUNTS PAYABLE	2012
56	BLOOMFIELD	SHIFT REPORTS	2011
57	BLOOMFIELD	CASH T CHEK/ COMDATA	2013
58	BLOOMFIELD	SHIFT REPORTS	2012
59	BLOOMFIELD	CHARGE ON ACCOUNT	2013
60	BLOOMFIELD	CHARGE ON ACCOUNT	2012
61	BLOOMFIELD	CUSTOMER STATEMENTS	2012
62	BLOOMFIELD	CHARGE ON ACCOUNT	2013
63	BLOOMFIELD	CASH RECEIPTS	2013
64	BLOOMFIELD	CASH RECEIPTS	2012
65	BLOOMFIELD	ACCOUNTS PAYABLE	2013
66	BLOOMFIELD	CHARGE ON ACCOUNT	2013
67	BLOOMFIELD	T CHEK	2012
68	BLOOMFIELD	CASH/CREDIT RECEIPTS	2013
69	BLOOMFIELD	DAILY SALES REPORTS	2011
70	BLOOMFIELD	SHIFT REPORTS	2012
71	908593	HST	2010-2013
72	908593	ACCOUNTS PAYABLE	2011
73	908593	SHIFT REPORTS	2013
74	908593	ACCOUNTS PAYABLE	2007-2009
75	908593	DAILY SALES REPORT	2011
76	908593	ACCOUNTS PAYABLE	2007
77	LASALLE	ACCOUNTS PAYABLE	2007
78	908593	SHIFT REPORTS	2010
79	908593	DAY END REPORTS	2013
80	908593	CUSTOMER STATEMENTS	2011
81	908593	DAY END REPORTS	2010
82	908593	ACCOUNTS PAYABLE	2010
83	908593	SHIFT REPORTS	2009
84	LASALLE	ACCOUNTS PAYABLE	2006-2008
85	908593	ACCOUNTS PAYABLE	2005
86	908593	ACCOUNTS PAYABLE	2013
87	908593	ACCOUNTS PAYABLE	2013
88	908593	SHIFT REPORTS	2013
89	908593	HST	2011-2013
90	908593	ACCOUNTS PAYABLE	2012
91	908593	SALES REPORTS	2011
92	908593	ACCOUNTS PAYABLE	20011
93	908593	SHIFT REPORTS	2011
94	908593	DAILY SALES REPORT	2012
95	908593	DAILY SALES REPORT	2008-2009

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Box #	SITE LOCATION	Contents	Year
96	908593	ACCOUNTS PAYABLE	2006
97	908593	ACCOUNTS PAYABLE	2012
98	908593	ACCOUNTS PAYABLE	2010
99	908593	ACCOUNTS PAYABLE	2012
100	908593	GST/HST	2000-2012
101	908593	ACCOUNTS PAYABLE	2008
102	908593	ACCOUNTS PAYABLE	2005
103	908593	ACCOUNTS PAYABLE	2012
104	908593	ACCOUNTS PAYABLE	2011
105	BLOOMFIELD	CHARGE ON ACCOUNT	2013
106	BLOOMFIELD	CHARGE ON ACCOUNT	2013
107	KEIL DRIVE	MISCELLANEOUS	2013
108	KEIL DRIVE	MISCELLANEOUS	2012
109	KEIL DRIVE	MISCELLANEOUS	2010
110	KEIL DRIVE	MISCELLANEOUS	2013
111	BLOOMFIELD	CASH RECEIPTS	1023
112	BLOOMFIELD	CHARGE ON ACCOUNT	2011
113	BLOOMFIELD	CHARGE ON ACCOUNT	2011
114	BLOOMFIELD	CUSTOMER STATEMENTS	2013
115	BLOOMFIELD	IOL REPORTS	2011
116	BLOOMFIELD	CHARGE ON ACCOUNT	2012
117	BLOOMFIELD	CASH RECEIPTS	2012
118	BLOOMFIELD	IOL REPORTS	2012
119	BLOOMFIELD	SHIFT REPORTS	2011
120	BLOOMFIELD	CASH RECEIPTS	2013
121	BLOOMFIELD	CASH RECEIPTS	2012
122	BLOOMFIELD	CUSTOMER STATEMENTS	2012
123	908593	DAILY SALES REPORT	2012
124	908593	DAILY SALES REPORT	2013
125	908593	DAILY SALES REPORT	2013
126	908593	DAILY SALES REPORT	2013
127	908593	DAILY SALES REPORT	2013
128	908593	COMM DATA / DAILY SALES REPORT	2012
129	908593	ACCOUNTS PAYABLE	2013
130	908593	DAILY SALES REPORT	2011
131	908593	ACCOUNTS PAYABLE	2012
132	908593	ACCOUNTS PAYABLE	2011
133	908593	ACCOUNTS PAYABLE	2008
134	908593	CASH RECEIPTS	2001-2002
135	908593	CASH RECEIPTS	2002 + PRE
136	908593	MISCELLANEOUS DOCUMENTS	PRE 2002
137	908593	MISCELLANEOUS DOCUMENTS	PRE 2002
138	908593	MISCELLANEOUS DOCUMENTS	PRE 2002
139	908593	MISCELLANEOUS DOCUMENTS	PRE 2002
140	908593	MISCELLANEOUS DOCUMENTS	PRE 2002
141	908593	MISCELLANEOUS DOCUMENTS	PRE 2002

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Box #	SITE LOCATION	Contents	Year
142	908593	CUSTOMER STATEMENTS	2002
143	908593	CHEQUE STUBS	2001
144	908593	ACCOUNTS PAYABLE	2011
145	908593	ACCOUNTS PAYABLE	2013
146	908593	DHILLON EXPRESS AP	
147	908593	ACCOUNTS PAYABLE	2009
148	908593	SHIFT REPORTS	2009
149	908593	SHIFT REPORTS	2013
150	908593	ACCOUNTS PAYABLE	2008
151	908593	SHIFT REPORTS	2009
152	908593	CASH PAYOUTS	2011
153	908593	CUSTOMER STATEMENTS	2010-2011
154	908593	ACCOUNTS PAYABLE	2007-2009
155	908593	ACCOUNTS PAYABLE	2012
156	908593	CUSTOMER STATEMENTS	2013
157	908593	ACCOUNTS PAYABLE	2011-2012
158	908593	ACCOUNTS PAYABLE	2012
159	908593	ACCOUNTS PAYABLE	2003
160	908593	CASH RECEIPTS	2012
161	908593	DAILY FUEL SALES	1996-2005
162	908593	ACCOUNTS PAYABLE	2012
163	908593	DAY END REPORTS	2013
164	908593	SHIFT REPORTS	2013
165	908593	ACCOUNTS PAYABLE	2012
166	908593	ACCOUNTS PAYABLE	2010
167	908593	ACCOUNTS PAYABLE	2013
168	908593	ACCOUNTS PAYABLE	2004-2006
169	908593	CUSTOMER STATEMENTS	2009
170	908593	ACCOUNTS PAYABLE	2007-2008
171	908593	CUSTOMER STATEMENTS	2008
172	908593	ACCOUNTS PAYABLE	2011
173	908593	DAY END REPORTS	2012
174	908593	PAYROLL PAPERS	2007-2009
175	908593	ACCOUNTS PAYABLE	2007
176	908593	CUSTOMER STATEMENTS	2008
177	908593	SHIFT REPORTS	2002
178	908593	ACCOUNTS PAYABLE	2013
179	908593	DAY END REPORTS	2009
180	908593	BANK STATEMENTS	2009
181	908593	CASH RECEIPTS	2013
182	908593	DAY END REPORTS	2013
183	908593	ACCOUNTS PAYABLE	2013
184	908593	SHIFT CLOSE	2012-2013
185	908593	ACCOUNTS PAYABLE	2015
186	908593	ACCOUNTS PAYABLE	2019
187	908593	ACCOUNTS PAYABLE	2010

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Box #	SITE LOCATION	Contents	Year
188	908593	ACCOUNTS PAYABLE	2010
189	908593	ACCOUNTS PAYABLE	2010
190	908593	SHIFT REPORTS	2010
191	908593	ACCOUNTS PAYABLE	2006
192	908593	DAY END REPORTS	2010
193	908593	ACCOUNTS PAYABLE	2009
194	908593	SHIFT REPORTS	2013
195	908593	CASH RECEIPTS	2013
196	908593	SHIFT REPORTS	2010
197	908593	CASH RECEIPTS	2013
198	908593	A/P / SHIFT REPORTS	2010-2012
199	908593	A/P / SHIFT REPORTS	2009
200	908593	LEGAL DOCS / BANK STATEMENTS	2009
201	908593	CASH RECEIPTS	2013
202	908593	CASH RECEIPTS	2013
203	908593	CASH RECEIPTS	2013
204	908593	MISC PAPERS	2009
205	908593	ACCOUNTS PAYABLE	2010
206	908593	MISC PAPERS LEGAL	2007
207	908593	CUSTOMER STATEMENTS	2001
208	908593	SHIFT REPORTS	2010
209	908593	ACCOUNTS PAYABLE	2009
210	908593	ACCOUNTS PAYABLE	2009
211	908593	CASH RECEIPTS	2005
212	908593	ACCOUNTS PAYABLE	2001-2012

COMPUTERS

Item#	System Name/Description	System Type	O/S
1	Tilbury Server; Computer Name: 18WELLER_TIL901	Tower	Windows 7 Pro
2	POS System (Valerie Remote via TeamViewer); Computer Name: EAGLEFLEET-PC	Tower	Windows 10
3	Computer Name: DESKTOP-58MKFAO	Gateway mini-tower	Windows 10
4	Computer Name: DESKTOP-IG2NI43 (Default login was for Valerie Ojo)	Lenovo ThinkCentre mini-tower	Windows 10
5	Computer Name: DESKTOP-KGNUN6B	Lenovo ThinkCentre mini-tower	Windows 10
6	Computer Name: DESKTOP-VP1Q45U	Lenovo ThinkCentre mini-tower	Windows 10
7	Computer Name: USER4-PC (also known as "EFS Tower")	Lenovo ThinkCentre mid-size tower	Windows 7 Pro
8	Computer Name: OWNER001-PC	Generic PC tower	Windows 10
9	Computer ID: Serial No: Z2ADZAAH ST500DM002, Product No. 1BD142-500	Seagate Hardrive	N/A
10	Computer ID: Serial No: Z6E1917G ST500DM002, Product No. 1BD142-500	Seagate Hardrive	N/A
11	Computer ID: HP Pavilion Series; Serial No. MXU12901Z7, Product No. BV705AA#ABC, Model No. p7-1030	HP Tower Unit	Windows 7
12	Computer ID: HP Pavilion 500 PC Series; Serial No. MXX50611H7, Product No. K5G75aa#ABL, Model No. 500-509C	HP Tower Unit	N/A
13	Computer ID: Model: EN 7232A; Product Key: @FFRF-96MXP-B8RYC - 7HVKF-JTQ8T (Other ID: Indian and Norther Affairs Canada 040001464)	ASUS Tower Unit	N/A
14	Computer ID: Serial Number: Model: TL-ER6120(UN), Ver: 3.0, S/N: 2191263000411	TP-Link Router	N/A
15	Computer ID: Serial Number: Model TL-SG1016 (UN), Ver: 12.0, S/N 2179512000655	TP-Link Router	N/A
16	Computer ID: Make and Model: Customer Built; Serial #: N/A	Intel Tower Unit	N/A
17	Computer ID: Model OMNI1500LCDT; US: 5WSWP00B003, IC: 3449-003, REN:0.1	Tripp Lite Battery Back-up Unit	N/A
18	Computer ID: Model OMNI1500LCDT; US: 5WSWP00B003, IC: 3449-003, REN:0.1	Tripp Lite Battery Back-up Unit	N/A
19	Computer ID: Model XS 1500	APC Battery Back-up Unit	N/A
20	Computer ID: HP Pavilion Elite HPE-000 Series; Serial No. MXX1110JMN, Product No. BV647AA#ABC, Model No. HPE-501F	HP Tower Unit	Windows 7
21	Computer ID: Dell- Reg Model: D03s, Reg Type D03S001(Default login was for Gurjinder)	Dell Desktop Unit	Windows 7
22	Computer ID: Dell- Reg Model: D03s, Reg Type D03S001 (Default login was for Sandeep)	Dell Desktop Unit	Windows 7
23	Computer ID: Dell- Reg Model: D03s, Reg Type D03S001 (Default login was for Jagmeet)	Dell Desktop Unit	Windows 7
24	Computer ID: Dell- Reg Model: D03s, Reg Type D03S001, (Default login was for "office")	Dell Desktop Unit	Windows 7
25	Misc.	Monitor	N/A
26	Misc. - Box	Keyboards & Powerbars	N/A
27	Misc. - Box	Router & Power Cords	N/A

BLOOMFIELD LOCATION

Box #	Entity	Document	Dates
Box 1	Bloomfield	OLG Lottery Tickets	Dec 18/2019
Box 2	Bloomfield	Miscellaneous Mail	Dec 18/2019
Box 3	Bloomfield	Customer Agreements	Dec 18/2019
Box 4	Bloomfield	Customer Agreements	Dec 18/2019
Box 5	Bloomfield	Customer Agreements	Dec 18/2019
Box 6	Provincial Road Esso	Sales & Purchase records	2008 - 2010
Box 7	Bloomfield - Eagle Fleet	Customer Statements	2018
Box 8	Bloomfield - Eagle Fleet	Customer Statements	2018
Box 9	Bloomfield	Eagle Travel A/R Statements	2016
Box 10	Bloomfield - Eagle Fleet Bloomfield - Eagle Fleet	TD & Windsor Credit Union Bank Statements (2014) CIBC Bank Statements (2016)	2014 - 2016
Box 11	908593	Expenses	2018-2019
Box 12	Bloomfield Bloomfield Bloomfield - Eagle Fleet	Expenses (2016 - 2017) Customer Purchases (2015 - 2019) Customer Statements (2019)	2015 - 2019
Box 13	Bloomfield	AR Statements	2016-2019
Box 14	Bloomfield	AR Statements	2016-2019
Box 15	1254044 908593 Eagle Travel Plaza Bloomfield 1254044 1254044 1393382 2145754 2145754 Miscellaneous Bloomfield Bloomfield	Lottery ticket license (2013) A/R Statements (2013) A/R Aging Summary (2013) Summary of Accounts (2013) Alcohol & Gaming Commission of Ontario (2013) Priorities Agreement (2013) Irrevocable Unconditional Continuing Guaranty (2013) MDP Financial Statements (2013) Alcohol & Gaming Commission of Ontario (2013) Esso EFT Transactions (2013) Inventory Report (2013) Reconcilliation Report (2012)	2012 - 2013
Box 16	Bloomfield Bloomfield	Comm data reports (2016-2019) Daily Sales Counter Receipts (2018 - 2019)	2016-2019
Box 17	Bloomfield Bloomfield	Gas Dip sales Sales reports & Yearly volume charts (2010 - 2012)	2000 - 2017

BLOOMFIELD LOCATION

Box #	Entity	Document	Dates
	1393382	Appraisal Report	
	2189788	Environmental Site assessment (2009)	
	908593	Appraisal Report (2008)	
	Bloomfield	CT Soil & Materials Engineering Inc (2000)	
	402 Esso	Daily Sales Reports (2016 - 2017)	
Box 18	Bloomfield	Daily Fuel & Diesel Sales	2001 - 2004
Box 19	Bloomfield	Daily Sales	2012
Box 20	Bloomfield	Fuel Purchase Invoices	2007 - 2016
	1393382	Environmental Site Assessment	
	Bloomfield - Eagle Fleet Services	Better of Pricing Report	
	1393382	Proposed Site Redevelopment	
	2395985	Certificate of Incorporation	
	203 Indian Rd S	Municipal Business Licences	
	2123618	Environmental Site Assessment	
	Bloomfield	Monthly Report	
	1393382	Financial Statements	
	2145744	Financial Statements	
	2123618	Financial Statements	
	2123618	P&L	
	908593	Pilot Recievables Invoices	
	908593	SFJ Inc Invoices	
	Bloomfield	Comdata reports	
	Bloomfield	Control Sheets	
	Bloomfield	Fuel Purchase Invoices from various customers	
Box 21	Bloomfield	Eagle Fleet Customer Rebates & Stubs	2017-2019
Box 22	Bloomfield	Veichle Loading Report - Bill of Lading	2015 - 2016
	Boomfield	Various email documents	
	Bloomfield	Better of Pricing Report	
Box 23	Bloomfield	Customer Rebate cheques	2018 - 2019
Box 24	Bloomfield	Customer Rebate cheques	2018-2019
Box 25	Bloomfield	Daily Sales Counter Receipts	2016
Box 26	2123618	Appraisal Report	2005-2017
	1393382	Appraisal Report	
	Sarnia Service Centre	Bluewater Environmental Inc	
	Bloomfield	Fuel Purchase Invoices	
	Sarnia Service Centre	Appraisal Report	
	2189788	Appraisal Report	
	2145744	Appraisal Report	
	1393382	Appraisal Report	
	908593	Narrative Appraisal Report	
	908593	Environmental Site Assessment	
	1670 London Line	Environmental Site Assessment	
	Bloomfield	Comdata Corporation	
	402 Esso	Daily Sales Reports	
Box 27	Bloomfield	Expenses	2012

BLOOMFIELD LOCATION

Box #	Entity	Document	Dates
Box 28	Bloomfield	Customer Statements	2010 - 2011
Box 29	Bloomfield	Expenses & AR	2010 - 2018
Box 30	Sarnia	Sarnia Site Drawings	2019
Box 31	908593 & 2099232	Property appraisals	2015
Box 32	Bloomfield	Daily Sales Reports	2014
Box 33	Bloomfield Bloomfield	Coremark Purchases A/R Statements	2012
Box 34	Bloomfield	Lottery tickets	2012 - 2015
Box 35	N/A	Offer to Purchase, Lakeshore Ontario Land Purchase Agreements	2007 2012
Box 36	N/A London Line 2145744 2587894 Bloomfield	Subway Cost of Goods Paypoint Report Mortgage Indian Road Sarnia Property Transfer A/R Statements	2009-2018
Box 37	Bloomfield	A/R Statements	2007
Box 38	Bloomfield	A/R Statements	2013
Box 39	Bloomfield Bloomfield Bloomfield	Fuel Sales Fuel Purchases Store Sales	1995 - 2015
Box 40	Bloomfield	Nova Chemicals Fuel Purchases	2008, 2009
Box 41	Bloomfield	Nova Chemicals	2007 - 2012
Box 42	Bloomfield Bloomfield	Nova Chemicals Fuel Purchases	2012
Box 43	Bloomfield & Eagle Travel Bloomfield	Customer Cheque Copies Comdata Credit Card Settlement Statements	2013
Box 44	Bloomfield	AR Paid	2009

BLOOMFIELD LOCATION

Box #	Entity	Document	Dates
Box 45	Bloomfield	Fuel Purchases	2012
Box 46	Bloomfield	Comdata/Cash invoices	2004 - 2009
Box 47	Bloomfield	Com Check	2003
Box 48	Wyoming	Sales Reports	2011
Box 49	Bloomfield	Eagle Fleet Customer Statements & Rebates	2018 - 2019
Box 50	Bloomfield	Weekly Customer Sale Summaries	2019
Box 51	Bloomfield	Weekly Customer Sale Summaries	2019
Box 52	Bloomfield Bloomfield Bloomfield	Weekly Customer Sale Summaries Eagle Employee Schedules Gas Inventory Reports	2018 - 2019
Box 53	Bloomfield Bloomfield Bloomfield	Weekly Customer Sale Summaries Bill of Ladings for fuel purchases Vendor Statements	2019
Box 54	Bloomfield	Eagle Fleet Services Customer Statements	2013
Box 55	Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield	Fuel Purchases Fuel Sales HST Raw Data Store Inventories Cheque Stubs	2017
Box 56	Bloomfield Bloomfield 1393382 908593 Sarnia Service Center Bloomfield Bloomfield 908593 908593 2123618 2145754 2145744 Provincial Road Sarnia Service Center Tilbury Bloomfield	Customer Statements Credit Card Receipts RBC Bank Statements Financial Statements Financial Statements Weekly Store Sales Fuel Purchases Imperial Oil Purchases Financial Statements Financial Statements Financial Statements Financial Statements Environmental Assessment Environmental Assessment Environmental Assessment Vendor Reports	1991 - 2014
Box 57	Wyoming Sarnia Bloomfield	Environmental Assessment Daily Sales Report Fuel Purchases	2012 - 2017

BLOOMFIELD LOCATION

Box #	Entity	Document	Dates
Box 58	Tilbury Bloomfield Bloomfield	Sales Reports Sales Receipts AR Statements	2000 - 2017
Box 59	Bloomfield	Daily Sales	2009
Box 60	Bloomfield Bloomfield Bloomfield Bloomfield	Fuel Purchase Metro news Maintenance expenses Utilities	2007 - 2009
Box 61	Bloomfield Bloomfield	Payroll Monthly Sales	1991 - 1993
Box 62	Bloomfield	Daily Fuel Inventories	2008, 2009
Box 63	Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield	Property Appraisal Chatham Environmental Assessment Sales GST Ultramar Agreement	2003 - 2005
Box 64	Bloomfield	Environmental Assessments	N/A
Box 65	Miscellaneous Miscellaneous Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield	AR Statements & Sale Transactions Documents from various companies (CIBC, SIR) Customer cheques Stargate Logistics Fuel invoices (2012 - 2013) Dhand Transportation Ltd Fuel invoices (2012 - 2013) RDC Transport AR Statements (2013) TDS Logistics Inc AR Statements (2013 - 2014) BTC Express, KMB, LOAD Fuel Purchase Invoices Carey Leasing Fuel Purchase Invoices (2012 - 2013) M & K Transport AR Statements (2011 - 2013) W.T.L Transport AR Statements (2011 - 2013) Sarai Trucking Fuel invoices 2013 APM Logistics Inc Fuel invoices (2011 - 2013) D Corporation Fuel invoices (2011 - 2014) Canamex AR Statements (2011 - 2014)	2011 - 2014
Box 66	Bloomfield Sarnia Service Center Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield Bloomfield	Skylark Logitics Inc Fuel Invoices (2012 - 2013) Account Receivable Statements (2013 - 2017) Fuel Purchase Invoices Peter Hodge Transportation Fuel Purchase Invoices (2012 - 2014) Warren Gibson Transport Fuel Purchase Invoices (2012 - 2013) Khela Brothers Transport Fuel Purchase Invoices (2013 - 2014) 136894 Ontario Ltd Fuel Purchase Invoices (2012 - 2014) McAllister Courier Inc. Fuel Purchase Invoices (2012) McAllister Courier Inc. AR Statements (2012)	2012 - 2017

MISCELLANEOUS

Box #	Entity	Contents	Year
1	908593	BANK STATEMENTS	2002
2	908593	BANK STATEMENTS	2010
3	908593	BANK STATEMENTS	2000
4	908593	BANK STATEMENTS	2004
5	Miscellaneous	TAX RETURNS	2006-2014
6	908593	BANK STATEMENTS	2001
7	908593	BANK STATEMENTS	2000
8	Miscellaneous	INSURANCE DOCS	2012-2016
9	Miscellaneous	BATEMAN DOCS	1990
10	908593	BANK STATEMENTS	2001
11	908593	BANK STATEMENTS	2003
12	Miscellaneous	DHILLON TAX RETURNS	1988-1991
13	908593	BANK STATEMENTS	2006
14	908593	BANK STATEMENTS	2005
15	908593	BANK STATEMENTS	1996
16	908593	BANK STATEMENTS	1999
17	908593	BANK STATEMENTS	2006
18	908593	BANK STATEMENTS	1998
19	908593	BANK STATEMENTS	1996/1997
20	908593	BANK STATEMENTS	1995
21	908593	BANK STATEMENTS	2012
22	908593	BANK STATEMENTS	1993
23	Miscellaneous	LEGAL DOCUMENTS	N/A
24	908593	BANK STATEMENTS	2007
25	908593	BANK STATEMENTS	2007/2008
26	Miscellaneous	MORTGAGE DOCUMENTS	1996
27	Miscellaneous	MORTGAGE DOCUMENTS	N/A
28	908593	BANK STATEMENTS	2006
29	Miscellaneous	CHQ STUBS/ DEPOSIT BOOKS	2000
30	908593	BANK STATEMENTS	2014
31	908593	CHQ STUBS	2008/2009
32	908593	CORPORATION DOCUMENTS	N/A
33	908593	LEGAL DOCUMENTS	2013
34	908593	SOURCE DEDUCTIONS	2019-2017
35	908593	BLANK CHEQUES MISCELLANEOUS BANKS	N/A
36	908593	BLANK CHEQUES MISCELLANEOUS BANKS	N/A
37	908593	BLANK CHEQUES MISCELLANEOUS BANKS + DEPOSIT BOOKS	N/A
38	908593	BLANK CHEQUES VARIOUS BANKS + DEPOSIT BOOKS	N/A
39	908593	MISCELLANEOUS LEGAL DOCS	2012
40	908593	MISCELLANEOUS LEGAL DOCS	2012
41	908593, 1254044, 1393382, 2123618, 2145754, 2189788, 2431264, 2541899, 2542372	BANK STATEMENTS	2014 - 2019

SHELL SARNIA

Box #	SITE LOCATION	Contents	Year
1	SHELL SARNIA	CASH REPORTS	2018
2	SHELL SARNIA	EAGLE FLEET SERVICES	2018
3	SHELL SARNIA	EAGLE FLEET SERVICES	2018
4	SHELL SARNIA	Accounts Payable	2013
5	SHELL SARNIA	Accounts Payable	2018
6	SHELL SARNIA	CASH REPORTS	2014
7	SHELL SARNIA	CASH REPORTS	2017
8	SHELL SARNIA	Accounts Payable	2014
9	SHELL SARNIA	HST	2013
10	SHELL SARNIA	CASH REPORTS	2013
11	SHELL SARNIA	CASH REPORTS	2013
12	SHELL SARNIA	CASH REPORTS	2017
13	SHELL SARNIA	CASH REPORTS	2014
14	SHELL SARNIA	CASH REPORTS	2014
15	SHELL SARNIA	CASH REPORTS	2015
16	SHELL SARNIA	CASH REPORTS	2013
17	SHELL SARNIA	CASH REPORTS	2013-2014
18	SHELL SARNIA	CASH REPORTS	2017
19	SHELL SARNIA	CASH REPORTS	2012
20	SHELL SARNIA	CASH REPORTS	2012
21	SHELL SARNIA	CASH REPORTS	2014
22	SHELL SARNIA	CASH REPORTS	2013
23	SHELL SARNIA	CASH REPORTS	2013
24	SHELL SARNIA	QUIZNOIS CASH RECEIPTS	2012
25	SHELL SARNIA	QUIZNOIS CASH RECEIPTS	2013
26	SHELL SARNIA	QUIZNOIS CASH RECEIPTS	2014
27	SHELL SARNIA	QUIZNOIS CASH RECEIPTS	2015
28	SHELL SARNIA	QUIZNOIS CASH RECEIPTS	2014-2015
29	SHELL SARNIA	SETTLEMENT REPORTS	2018
30	SHELL SARNIA	SHIFT REPORTS	2019

APPENDIX H
THE RECEIVER'S THIRD REPORT DATED OCTOBER 18, 2019,
WITHOUT APPENDICES

See attached.

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

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, 1393382 ONTARIO
LIMITED, 2145744 ONTARIO LIMITED, 2145754 ONTARIO LIMITED, 1552838
ONTARIO INC., 2189788 ONTARIO INC., 2123618 ONTARIO LIMITED, 1849722
ONTARIO LIMITED, 2469244 ONTARIO LIMITED, 2364507 ONTARIO LIMITED,
1254044 ONTARIO LIMITED and 2612550 ONTARIO LIMITED**

Defendants

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

OCTOBER 18, 2019

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Listing of Appendices

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- Appendix B - Listing of the Receivership Parties
- Appendix C - Order of the Court dated October 3, 2019
- Appendix D - The Receiver's First Report dated October 4, 2019, without appendices
- Appendix E - Amended Appointment Order (amended October 4, 2019)
- Appendix F - Order of the Court dated October 7, 2019
- Appendix G - The Receiver's Second Report dated October 11, 2019, without appendices
- Appendix H - Order of the Court dated October 11, 2019
- Appendix I - Chart of Related Companies
- Appendix J - BMO Receivership Order dated October 16, 2019
- Appendix K - In-House AR
- Appendix L - Subway Notice dated October 4, 2019

1.0 INTRODUCTION AND PURPOSE OF REPORT

1.1 Introduction

- 1.1.1 By way of an order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (the “**Appointment Order**”), BDO Canada Limited (“**BDO**”) was appointed as the Receiver, without security, of all the Property (as defined in the Appointment Order) of 908593 Ontario Limited operating as Eagle Travel Plaza (“**908**”), 1393382 Ontario Limited (“**139**”), 2145744 Ontario Limited (“**5744**”), 2145754 Ontario Limited (“**5754**”), 1552838 Ontario Inc., 2189788 Ontario Inc., 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, 1254044 Ontario Limited and 2612550 Ontario Limited (collectively, the “**Debtors**” or the “**Receivership Parties**”). Attached, as **Appendix A**, is copy of the Appointment Order. Attached as **Appendix B** is a listing of the Receivership Parties, including their location, a description of their operations and the parties which hold security over each entity’s assets.
- 1.1.2 At the September 30 hearing, the Court granted the following two additional orders by separate motion:
- an order to allow entry and search of premises of the Defendants (the “**Anton Piller Order**”); and
 - a Mareva injunction order restraining Simranjit Dhillon (“**Simran**”), Mandhir Dhillon (“**Mandhir**”), Sarbjit Dhillon (“**Sarbjit**”) and Mandeep Dhillon (“**Mandeep**”) (collectively the “**Individual Defendants**” and, together with the Debtors, the “**Defendants**”) from dissipating their assets (the “**Mareva Order**”).
- 1.1.3 Certain of the Debtors operate a number of retail gas stations, truck service centres and fueling stations in Southwestern Ontario (collectively, the “**Retail Gas Stations**”). The service centres are located in Windsor, Tilbury, Chatham, Wyoming, and Sarnia (Sarnia having three locations). 908 operated a fleet member reward card program (the “**Fleet Card Business**”) used by its customers at gas stations located in Canada and the United States, including at gas stations operated by certain of the Debtors. The Fleet Card Business is described in detail below at paragraph 3.1.1. For the reasons outlined in detail below, the Receiver terminated active operations in respect of the Fleet Card Business on October 11, 2019, after determining that it lacked any centralized record-keeping, traditional management structure, and/or controls, and that it was generating significant and rapidly escalating losses. As set out in Appendix B, the remaining Debtors are related companies who own, operate and/or guarantee related businesses and assets, including certain fast food restaurants located at certain of the Retail Gas Stations.
- 1.1.4 The background with respect to the Defendants, as well as a description of the activities and circumstances leading to the appointment of the Receiver over the Receivership Parties, 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.

- 1.1.5 The Individual Defendants, who are not the subject of the receivership but are subject to the Mareva Order and the Anton Piller Order, are various members of the Dhillon family. Together, members of the Dhillon family own, operate and are otherwise associated with the Receivership Parties.
- 1.1.6 On October 3, 2019, the Court issued an order (the “**October 3 Order**”) that, among other things, released into the Receiver’s possession three computer towers (the “**Simran Computers**”) which had been seized from Simran’s Cadillac XT5 pursuant to the Anton Piller Order. Attached as **Appendix C** is a copy of the October 3 Order.
- 1.1.7 On October 4, 2019, the Receiver filed its first report to the Court (the “**First Report**”), in support of a motion brought by CIBC seeking an order, among other things, granting the Receiver access to certain records seized from the Storage Unit (as defined in the First Report) located at a storage facility identified in the Anton Piller Order. Attached as **Appendix D**, is a copy of the First Report (without appendices). The First Report has already been sealed, and therefore will be redacted the publicly-available version of this Third Report
- 1.1.8 On October 4, 2019, the Court amended the Appointment Order (the “**Amended Appointment Order**”) to increase the Receiver’s borrowing limit under the Receiver’s Borrowing Charge (as defined in the Appointment Order) to \$5,000,000. A copy of the Amended Appointment Order is attached to this report as **Appendix E**.
- 1.1.9 On October 7, 2019, the Court issued an order amending the Mareva Order (the “**October 7 Order**”) to expand the assets subject to the Mareva Order to include the assets of certain corporations that are not named as Defendants. A copy of the October 7 Order is attached as **Appendix F**.
- 1.1.10 On October 11, 2019, the Receiver filed its second report to the Court (the “**Second Report**”), which was filed in support of a motion brought by the Receiver to amend and restate the Appointment Order to increase the Receiver’s borrowing limit under the Receiver’s Borrowing Charge to \$10,000,000. A copy of the Second Report (without appendices) is attached as **Appendix G**.
- 1.1.11 On October 11, 2019, the Court issued an order (the “**October 11 Order**”) that amended the Appointment Order to increase the Receiver’s borrowing limit under the Receiver’s Borrowing Charge (as defined in the Appointment Order) to \$10,000,000. A copy of the October 11 Order is attached to this report as **Appendix H**.

1.2 Purpose of this Report

- 1.2.1 This report is the Receiver’s third report to the Court (the “**Third Report**”) and is filed to provide the Court with an update on the Debtors’ business and operations. In particular, the Receiver is reporting on a number of materially detrimental events that occurred in the business days leading up to Friday, October 11, 2019, which led the Receiver to conclude that the Debtors’ Fleet Card Business and its associated operations were not viable even in the short term. The Fleet Card Business was accordingly shut down effective 6:00 p.m. on October 11, 2019, as

described in sections 3 and 6.1 below. The Receiver continues to assess the Debtors' Retail Gas Station business and operations, and this business line remains operational as of the date of this report.

- 1.2.2 In preparing this Third Report, the Receiver has relied upon the Receivership Parties' 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 Third Report has been prepared for the use of this Court to provide general information and an update relating to these Receivership Proceedings. This Third 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 Third Report contrary to the provisions of this paragraph.
- 1.2.4 Capitalized terms used but not defined in this Third Report shall have the meaning ascribed to them in the First Report or the Appointment Order, as applicable, both of which are appended hereto for reference. 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 RECEIVER'S ACTIVITIES

2.1 Taking Possession

2.1.1 On September 30, 2019, the majority of the Receiver's Southern Ontario commercial restructuring team was mobilized to locations near each of the Debtors' premises, to await the issuance of the Appointment Order. Immediately upon the issuance of the Appointment Order, the Receiver's staff took possession and control over the Debtors' Property, as detailed below. In total, the Receiver engaged fourteen staff members, together with technology experts including its national IT security director, in its initial effort. Since the date of the Appointment Order, the Receiver has taken possession and control of the following properties:

- the Esso gas station, On the Run convenience store and restaurants at the address municipally known as 3613 Queens Line in Tilbury, Ontario (the "**Tilbury Location**"), at which location certain of the Debtors also maintain staff offices;
- the Esso gas station at the address municipally known as 1670 London Line Road in Sarnia, Ontario;
- the Esso gas station at the address municipally known as 2097 London Line Road in Sarnia, Ontario;
- the truck stop convenience store and Esso gas station, including the Pizza Pizza and Subway restaurants, at the address municipally known as 22216 Bloomfield Road in Chatham, Ontario (the "**Bloomfield Location**"), at which location certain of the Debtors also maintain staff offices;
- the Shell gas station at the address municipally known as 203 Indian Road in Sarnia, Ontario;
- the Esso gas station, Pizza Depot and customer service operations of the Eagle Fleet Business at the address municipally known as 1527 Provincial Road in Windsor, Ontario (the "**Windsor Location**"); and
- the Debtors' sales office at the address municipally known as 69 Bramalea Road, PO Box 1618, Brampton, Ontario (the "**Sales Office**").

2.1.2 In taking possession, the Receiver arranged for the changing of all external locks and certain internal office locks, mail redirection, inventorying the various assets on site, videotaping the premises, implementing security arrangements (where appropriate), backing up computer systems, changing computer passwords, copying the records of internal video surveillance systems, limiting external access to company computer systems, closing the Debtors' bank accounts, and opening bank accounts for the Debtors that were operating entities (collectively, the "**Receiver's Account(s)**").

2.1.3 In addition, as a result of the evidence in the CIBC motion record that the Debtors had been moving funds around in the days leading up to the appointment, the Receiver advised the Schedule A banks and a number of credit unions of its appointment, asked for information relating to any accounts held by the Debtors, and asked that any such accounts be frozen.

- 2.1.4 The Receiver secured cash found on the various sites totaling approximately \$71,000, and made arrangements for the cash to be deposited into the Receiver's Account. This amount includes \$9,000 the Receiver found in a desk drawer in a locked office at 1670 London Line, Sarnia location, and \$60,000 of cash the Receiver found in a bag at the Tilbury Location (the "**Cash Bag**") on September 30, 2019. A BDO representative witnessed Sarbjit leaving the Cash Bag in a small bathroom on the outside of the main building, while Sarbjit was removing records from the business premises and loading them into his vehicle earlier that day. Mandeep later notified the Receiver that the Cash Bag related to a separate ATM business operated by relatives of the Individual Defendants. To date, no additional documentation has been provided by the Individual Defendants and/or their relatives to the Receiver in respect of this matter.
- 2.1.5 The Receiver met with the employees and/or third party contractors at the sites above to advise of the Appointment Order and the intention to continue operations in the normal course.
- 2.2 **Cash Controls and Depositing**
- 2.2.1 A meaningful portion of the Debtors' sales receipts relating to the Retail Gas Stations are received in cash from customers (i.e. the retail fuel, convenience stores and fast food operations). The Receiver obtained access to the on-site safes where daily cash deposits were stored, and arranged daily pick-up of cash from each of the locations to be deposited to the Receiver's Accounts daily.
- 2.2.2 None of the employees at the various locations knew the combinations to the safes. Accordingly, in certain instances the Receiver had to arrange for the safes to be breached in order to gain access. At the Bloomfield and Tilbury Locations, Simran and Mandeep, respectively, provided access to the safes. For those safes where access was provided, the Receiver has changed the combinations and/or secured the keys.
- 2.3 **Invoicing and Collections**
- 2.3.1 As discussed in greater detail below in Section 3, invoicing and collections for the Fleet Card Business are complex and labour-intensive. The Receiver has spent considerable time with the various employees who are involved in gathering invoicing data from the T-Chek and Comdata systems (defined in paragraph 3.1.1 below), in order to understand the method used to convert that data into customer invoicing, and the methods of collection of amounts invoiced to each customer. The Receiver's efforts in this regard have been impeded by, among other things, the fact that the Debtors' record-keeping was completely inadequate, as described in sections 2.4 and 3.2 below.
- 2.3.2 The Receiver has also had to understand the process for invoicing and collecting certain customer accounts that were not invoiced through the Fleet Card Business, (the "**In-House Diesel Fuel Accounts**"). This process is also discussed in greater detail in section 3 below.

2.4 Accounting Controls and Books and Records

- 2.4.1** Upon taking possession of the Bloomfield Location and the Tilbury Location, the Receiver changed the locks of the various offices at each location. The Receiver noted that the records at each location were in extreme disarray, with no apparent coordination of records. The records were strewn about the offices, and several of the drawers of the desks in the offices were empty.
- 2.4.2** The three accounting staff at the Tilbury Location maintained their offices in small portables at the back of the gas station. The records in the portables primarily consist of historical daily sales packages for each gas station location, supplier payables, certain government accounts reporting and some customer fuel card credit applications. There are no monthly operations reporting packages at the accounting office.
- 2.4.3** The Receiver has begun to put in place rudimentary reporting on the retail sales conducted at the Retail Gas Stations on a consolidated basis, as well as reconciling the Fleet Card Business sales to third party data supplied by T-Chek and Comdata. This is discussed further in Section 3.
- 2.4.4** Lastly, the Receiver has been in contact with the Debtors' external accountant, MDP LLP, who has provided the Quickbooks files related to 908, 139, 5754 and 5744.

2.5 Maintaining Operations

- 2.5.1** The Receiver has arranged to maintain fuel deliveries to the Retail Gas Stations for both regular and diesel fuels. The Receiver has had to contact fuel suppliers, make arrangements for new accounts and to set up delivery terms for the fuel. The Receiver notes that the Debtors originally had diesel fuel delivered to them, but the Receiver could not initially determine the identity of the supplier(s). The Receiver later determined that Pilot (as defined in paragraph 3.1.1 herein) supplied some fuel, which was delivered by Canadian Clean Fuels, up to the afternoon of October 2, 2019. In the intervening period, the Receiver sourced and made arrangements with Amco Petroleum Ltd., which had not previously provided fuel to the Debtors, to continue supply.
- 2.5.2** The Receiver took possession of the sales offices located in Brampton and Windsor, and maintained the employment of the sales and customer service staff at each location. Through the sales staff and directly, the Receiver has maintained contact with Fleet Card Business customers. The Receiver has also been in contact with Go Daddy to maintain the Fleet Card Business website for customers. Initially, Go Daddy would not respond or provide details to the Receiver and/or its counsel, Aird & Berlis LLP ("**Counsel**"), without the account number and applicable PIN, despite the issuance of the Appointment Order. Access to the Go Daddy site was gained on October 4, 2019, after the Receiver gained access to the Simran Computers (discussed below).
- 2.5.3** The Receiver made direct contact with both T-Chek and Comdata to discuss the continuation of operations, customer listing, customer usage, billing and credit terms.

- 2.5.4** The Receiver contacted and set up new accounts for the numerous suppliers to the gas station convenience stores (such as Coke, Pepsi, Cor Mark, Imperial Tobacco, etc.).
- 2.5.5** Further, the Receiver has been in contact with Ontario Lottery and Gaming Commission (the “**OLG**”) to discuss the lottery sales at the various gas stations. To date, the OLG has not authorized the Receiver to continue the sales of OLG products. Once the Debtors’ bank accounts were closed and/or frozen pursuant to the Mareva Order, a number of payments bounced, and the OLG disabled the terminals. Upon learning of the issue, the Receiver began setting up new accounts in the Receiver’s name to allow these terminals to operate, which remains in process while the Receiver awaits the Alcohol and Gaming Commission’s authorization. The Receiver will take appropriate steps to ensure that the authorization is granted.
- 2.5.6** The Receiver has maintained various fast food operations at the various gas station locations, and has arranged to continue supply of the various products sold at the locations. In total, the Receiver is maintaining the operations of a Subway and Pizza Pizza at the Bloomfield location, and a Pizza Depot at the Windsor Location.
- 2.5.7** The Receiver closed the Menchie’s Frozen Yogurt business located at 1041 Wellington Rd., London. The Receiver determined that the professional costs associated with keeping this business operational would outweigh the benefits.
- 2.5.8** The Receiver met with the staff at the various locations, and discussed the Appointment Order with them, along with the Receiver’s intended course of action. The Receiver has also arranged to continue the payroll for each of the Retail Gas Stations, the sales staff, the Subway, the Pizza Pizza, the Pizza Depot, and the accounting staff at the Tilbury Location.

2.6 Other Activities of the Receiver

2.6.1 In addition to the activities detailed above, the Receiver has:

- liaised with the Ministry of the Environment regarding potential environmental issues;
- liaised with other lenders to the Receivership Parties;
- coordinated the execution of the Receiver’s duties under the Appointment Order and the execution of Grant Thornton’s duties under the Anton Piller Order;
- worked with CIBC and Pilot (as defined in paragraph 3.1.1 herein), on the negotiations of the non-disclosure and stabilization agreements (as discussed in greater detail in Section 5, below); and
- participated in daily update calls with CIBC and their counsel regarding the status of operations, the stabilization agreement and funding requirements.

2.7 Assets not in the Receiver's possession

2.7.1 The Receiver has not taken possession and control over certain of the assets and/or locations of the following parties either included in the Appointment Order or related thereto:

- the Esso gas station owned by 1254044 Ontario Limited and the Burger King restaurant at the address municipally known as 5906 Oil Heritage Road in Wyoming, Ontario (together, the “**Wyoming Location**”), which are discussed in greater detail at paragraphs 2.7.2-2.7.7 below;
- the Shell station at 119 Keil Drive South, which was previously owned by 2123618 Ontario Limited (one of the Debtors), but which was sold to an unrelated party in or around 2014. The Receiver is not aware of any active business being carried on by this entity;
- the Burger King restaurant located at the Shell gas station at 203 Indian Road in Sarnia, Ontario, as it is not owned by any of the Debtors; and,
- two of the apparent three Menchies owned by 2364507 Ontario Limited, as the Receiver has been unable to determine with certainty whether this company owns additional Menchies locations, and if so, where they are located.

2.7.2 On October 2, 2019, the Receiver became aware that the Wyoming Location may be operated by 1254044 Ontario Limited (“**125**”), a Receivership Party. Until that time, there had been confusion regarding 125's ownership and operational status, because the Teraview Land Registry search results for the Wyoming Location's municipal address incorrectly indicated that the land is owned by an unrelated party, JN Ventures Limited. Upon learning that the Wyoming Location may be operated by 125, the Receiver immediately sought clarification regarding the ownership of the Wyoming Location, and determined that the property is in fact owned by 125. Around the same time, the Receiver further came to understand that 125 had granted a security interest in the Wyoming Location in favour of Bank of Montreal (“**BMO**”) pursuant to various security agreements.

2.7.3 Upon learning of BMO's interest, the Receiver and Counsel began engaging with BMO with respect to this issue. BMO, CIBC and the Receiver engaged in discussions regarding the path forward for 125 and certain other Receivership Parties which were subject to BMO security interests, being 218 and 155. Attached as **Appendix I** is a chart which illustrates the related companies which have granted security interests in favour of BMO, and their relationship(s) to the Debtors.

2.7.4 Following discussions with the Receiver and CIBC, BMO determined that it would initiate a separate application to appoint MNP Ltd. as receiver over all of the assets, undertakings and properties of 125, 218, 155 and certain other related companies and assets. The application was unopposed and the order was granted on October 16, 2019 (the “**BMO Receivership Order**”). As part of the BMO Receivership Order, the Receiver was discharged as Receiver of 125, 218 and 155 effective as of 1:00 p.m. (Toronto time) on October 16, 2019. A copy of the BMO Receivership Order is attached hereto as **Appendix J**.

2.7.5 Leading up to the issuance of the BMO Receivership Order, the Receiver, BMO and CIBC collectively agreed to provide operational support to the Wyoming Location.

The Receiver, BMO and CIBC entered into a reimbursement agreement dated October 10, 2019, whereby 125's employee payroll and fuel supplies would be funded by the Receiver (and indirectly, by CIBC), and reimbursed by BMO (the "**Reimbursement Agreement**").

- 2.7.6 The Reimbursement Agreement also included employee payroll and fuel delivery funding for the Ultramar gas station at the address municipally known as 5470 Walker Road, Tecumseh, Ontario (the "**Tecumseh Location**"). The Tecumseh Location is owned by 2541899 Ontario Limited ("**254**"), a related company to the Debtors which is not a Receivership Party, but which is the subject of the BMO Receivership Order. As a result of the Reimbursement Agreement, employees of 125 have continued to be paid and are current on their wages. The Receiver subsequently learned that 254's employees are not paid directly by 254, but by a third-party management company, which has continued to pay 254's employees.
- 2.7.7 In order to deliver fuel to the Wyoming Location and the Tecumseh Location, on or about October 9, 2019, the Receiver reached out to counsel to the Individual Defendants (other than Simran) by phone and email, requesting confirmation as to the quantity of fuel needed, as well as certain other basic information required for fuel delivery. The Receiver did not receive a response to its requests, and therefore was unable to order fuel to be delivered.

3.0 DIESEL FUEL BUSINESS UNIT

3.1 Background

3.1.1 The Receiver estimates that the Fleet Card Business accounted for approximately 95% of the Debtors' business, representing approximately \$1.1 million in revenues per day. The Fleet Card Business can be summarized as follows:

- 908 provided its customers (truck transportation companies with varying fleet sizes) with "**Fleet Cards**". A Fleet Card is essentially a credit card, which was issued to each of the customers' truck drivers to allow them to purchase fuel and other items on credit, as described below. As of the date of the appointment, 908 had approximately 1,300 active known customers, and up to 1,800 customers in total. As each customer represents numerous truck drivers, there are significantly more Fleet Cards in circulation than there are active known customers;
- the Fleet Cards were administered by way of electronic systems maintained by two third-party operators, WEX Bank (doing business as T-Chek Systems, Inc., "**T-chek**") and Comdata, Inc. ("**Comdata**"), both of which are domiciled in the U.S.;
- customers' truck drivers used the Fleet Cards to purchase diesel fuel, convenience store items and obtain cash advances at stations operated by the Debtors and their partners, Pilot Travel Centers LLC, Flying J Canada Inc. and their respective affiliates and partners (collectively, "**Pilot**"). Pilot has informed the Receiver that Fleet Cards issued by 908 could be used at all of Pilot's stations, consisting of approximately 700 U.S. locations and 70 Canadian locations;
- 908 paid Pilot, at a discounted rate, for the fuel purchased by its Fleet Card customers. Pursuant to the short term fuel marketing agreement between Pilot Travel Centers LLC and 908, 908 had ten days to pay Pilot for the fuel purchased by customers through the Fleet Cards;
- 908 would then invoice its customers for the fuel and other items purchased, and any cash advances received through the Fleet Cards. Pursuant to credit agreements with each customer, customers' payments were taken either daily, twice weekly, weekly or every 15 days, through several payment methods. The main payment method was for 908 to debit a customer's bank account for the amount owed through 908's bank account system. However, customers also made payments to 908 by way of credit cards, fund transfers, and cheques;
- monthly, customers expected to receive a rebate cheque from 908 in relation to their fuel purchases on the Fleet Cards. The Receiver's counsel has reviewed the customer agreements, and has not found any contractual requirement for 908 to issue rebate cheques to its customers, nor any documented basis upon which rebates were to be calculated. Based on discussions with 908's employees and Simran, the Receiver understands that, historically, 908 provided customers with rebates, which Simran personally quantified based on the spread between the price and the cost of fuel, and then taking into consideration the volume of fuel purchased, Simran's relationship with the customer, and the economic climate; and

- Fleet Card holders were also eligible to access credit by way of the “Express Codes” system administered on T-Chek and Comdata’s systems, pursuant to which customers receive cheques that they could use to pay for items or services purchased from vendors other than the Debtors and Pilot, such as repairs.

3.2 Books and Records and Management Controls

- 3.2.1 Upon its appointment, the Receiver could not initially locate the majority of the critical information that was fundamental to operating the Fleet Card Business. It appeared to the Receiver that the Debtors did not maintain a central repository for customer and other data. Accordingly, in order to understand the Debtors’ operations, the Receiver had to meet with representatives of the Debtor, including Simran and Mandeep. Due to Simran’s alleged involvement in the events that precipitated the Receiver’s appointment, the Receiver has been cautious in relying on any information provided by Simran, but has had little other option given the state of the business records (or lack thereof).
- 3.2.2 Following requests from the Receiver, on Thursday, October 3, 2019, Simran and Mandeep attended at the Tilbury Location to meet with the Receiver (the “October 3 Meeting”). This was Simran’s first attendance at any of the Debtors’ operations since the issuance of the Appointment Order. Mandeep had attended briefly at the Bloomfield Location on October 1, 2019, to address payroll, but his assistance was not ultimately required as the Receiver made arrangements to coordinate the payroll.
- 3.2.3 At the October 3 Meeting, Simran advised representatives of the Receiver that critical operational and financial information relating to the Fleet Card Business was contained on the Simran Computers, which at that time were in the possession of the Independent Supervising Solicitor (the “ISS”), pursuant to the Anton Piller Order, having been seized from the trunk of Simran’s Cadillac XT5, where he had put them.
- 3.2.4 Counsel for CIBC and the Receiver immediately attended before the Court to obtain the October 3 Order, which permitted the ISS to transfer custody of the Simran Computers to the Receiver. The Receiver thereafter received the Simran Computers at approximately 10:00 p.m. on October 3, 2019.
- 3.2.5 On October 4, 2019, Simran attended at the Bloomfield Location to assist the Receiver with reviewing the information contained on the Simran Computers. Mandeep did not attend, and has not attended at any of the Debtors’ locations since the October 3 Meeting, despite a request by the Receiver that Mandeep attend at the Bloomfield Location on or about October 8, 2019. The Receiver has asked Mandeep a limited number of questions by email and phone, which he has answered.
- 3.2.6 For a business of the size and reported revenue base of the Debtors, and the significant amount of cash being generated, the Receiver expected to find integrated professional systems and processes for accounting, management and significant internal controls. Instead, the Receiver has determined that:
 - there are no written procedures for calculating the rebates for customers;

- there are no controls for determining the accuracy or completeness of invoicing;
- there are no written procedures for accumulating In-House Diesel Fuel customer data for invoicing;
- there are no written procedures for collection from customers (i.e. which method of payment each customer is using and when they are expected to pay);
- there is no procedure for maintaining ongoing accounts receivable balances;
- information and tasks were highly disbursed amongst the employees at different locations, such that no employee knew any complete process or task; and
- there are multiple systems recording differing types of transactions, with no internal accounting system to consolidate all transactions.

3.2.7 One of the most significant issues for the Receiver continues to be the lack of accurate and complete customer data. The Debtors did not have a central repository for customer data. The Company did begin using the Salesforce CRM system in 2018; however, the Receiver was unable to ascertain if this information was complete. Additionally, the Salesforce CRM was used primarily for customer contact details only (no pricing, billing frequency, banking details, etc.). As noted above, the employees did not have a complete understanding of the various operations of the Debtors, and there were effectively no controls or procedures in place.

3.2.8 The Fleet Card Business consisted of thousands of transactions each week that were invoiced through an excel-based proprietary program, with no known reconciliation to the source data from T-Chek and Comdata. In order to collect payment from the Fleet Card Business' approximately 1,300 known active customers, the Receiver required customer bank account information. However, the Receiver did not have access to customer collection data and customer bank account information until Simran was able to show the Receiver the information on the Simran Computers on Friday, October 4, 2019.

3.2.9 As noted above, the Debtors do not have a centralized accounting system by which the financial results of the various parts of the Business are consolidated in order to assess the overall financial position of the Debtors. In particular, there is no accounting system that consolidates the invoicing, collections and rebates for the most significant portion of the Business, the Fleet Card Business. At the October 3 Meeting, Simran confirmed there was no updated accounts receivable listing, and that the accounts receivable listing was only prepared manually by him on a monthly basis for the borrowing base calculation at the end of the following month. Accordingly, Simran stated that the August 31, 2019 accounts receivable listing would not have been prepared until September 30, 2019 and the only receivables listing available was as at July 31, 2019.

3.2.10 Following the meeting on October 4, 2019, Simran attended at the Bloomfield Location for approximately an hour's worth of assistance on October 7, 2019, and two hours' worth of assistance on October 9, 2019.



3.4 Invoicing and Collection for the Fleet Card Business Unit - Fuel

- 3.4.1 In order to collect electronically from Fleet Card Customers, an operator must enter information regarding a customer's complete corporate name, Fleet Card account number and banking information into CIBC's on-line banking system (collectively, the "**Customer Data**").
- 3.4.2 Upon its appointment, as stated, the Receiver did not have the information necessary to collect from customer bank accounts. As discussed above, the Receiver gained access to the Customer Data upon receipt of the Simran Computers at approximately 10:00 p.m. on October 3, 2019.
- 3.4.3 On Friday, October 4, 2019, Simran attended the offices at the Bloomfield Location and showed the Receiver certain computer files containing Customer Data. On a test basis, the Receiver initially entered approximately 40 customer accounts into the CIBC system, and then walked through how those customer accounts would be debited (the "**PAD Process**").
- 3.4.4 Once it had established how to complete the PAD Process, the Receiver had to enter Customer Data for the Debtors' approximately 1,300 active known customers before it could commence collections of the amounts invoiced to customers. Seven (7) of the Receiver's staff members spent approximately eight (8) hours each on Saturday, October 5, 2019 manually entering Customer Data into the CIBC systems. This was the maximum number of Receiver staff who could be authorized to have bank account access, for security reasons.
- 3.4.5 On Monday, October 7, 2019, the Receiver arranged for seven (7) staff members to commence the PAD Process to debit the approximately 1,300 customer accounts, for amounts invoiced for the period September 23 to 29, 2019. The Receiver commenced the PAD Processing for the week of September 30 to October 6, 2019 on Wednesday October 9 and finished what could be entered on Friday, October 11, 2019.

3.4.6 During the PAD Processing conducted between October 4, 2019, and October 11, 2019, the Receiver determined that there was CDN \$1,814,579.69 and U.S. \$1,691,608.19 in accounts for which the Receiver did not have complete Customer Data to permit the Receiver to process a payment. Examples of the missing information include, without limitation:

- incomplete customer names (i.e. the entry stated “Orbit” for the customer name but there were five different customers whose name began with “Orbit”);
- missing bank account information (either U.S. or Canadian accounts or both);
- incorrect bank account information that would not be accepted by the PAD system;
- the customer ID account number did not match the customer name; and,
- the customer did not appear in the listing of customer files provided.

3.4.7 In the end, the Receiver was able to process \$5,532,445.30 and U.S. \$3,598,861.62 in customer payments through PAD Processing between October 4, 2019, and October 11, 2019. The Receiver also completed \$90,116.76 in payments through customer credit cards.

3.4.8 As of Friday, October 11, 2019 the Receiver has experienced numerous returned items from PAD Processing. The chart below summarizes the Receiver’s returned items from PAD Processing as of October 11, 2019:

Reason for Return	Currency	
	CAD	U.S.
Payment stopped by customer	\$ 472,023	\$ 67,558
NSF	289,722	58,667
Account closed	55,315	417
Account not found	68,122	88,676
Account frozen	57,068	-
Not in accordance with business	106,230	74,462
No agreement existed	39,266	-
Other	42,503	-
Totals	\$ 1,130,248	\$ 289,780

3.4.9 The Receiver understands that this volume of returns is not surprising in the industry, given the Receiver’s delayed ability to process payments. Over the course of the Receiver’s efforts to effect PAD Processing, the rate of returns has continued to accelerate. Pilot has advised that, in its experience, if accounts are not collected within a few days of becoming due, the likelihood of collection declines each day.

3.5 Invoicing and Collection for the Fleet Card Business Unit - Express Codes

3.5.1 As detailed above, Fleet Card holders can use “Express Codes” to obtain cheques that they can use to purchase items and services other than fuel and convenience store items. During the period September 30, 2019 to October 6, 2019, Express

Codes cheques averaged approximately \$70,000 per day, and cash advances averaged approximately \$27,000 a day. The invoicing information for the Express Codes is also gathered by T-Chek and Comdata and downloaded by 908 into their invoicing systems. Accordingly, the Receiver has had the same concerns regarding accuracy and completeness of the Express Codes invoicing as it has had for the fuel invoicing.

- 3.5.2 Express Codes invoicing is provided to customers on a weekly basis, and is collected using the same methods as the fuel invoicing (i.e. principally through the PAD Process).

3.6 In-House Diesel Fuel Accounts

- 3.6.1 There are approximately 22 In-House Diesel Fuel Accounts. These customers differ from other customer accounts, in that they are managed at the local gas station and not through the sales staff. In addition, they have different payment terms (mostly by cheques and potentially longer payment terms of up to 30 days) and rebates (cash rebates and preferred pricing). The invoicing information is maintained in a separate computer system at each of the three gas stations with a “Truck Stop” for diesel refueling. The Receiver was informed by the employees at the Bloomfield Location that the invoicing for In-House Diesel Fuel Accounts at Bloomfield was prepared solely by Simran.
- 3.6.2 The accounting staff at the Tilbury Location were able to generate a summary aged receivables listing for the In-House Diesel Fuel Accounts (the “In-House AR”). A copy of the In-House AR as at September 30, 2019 is attached as **Appendix K**. However, the accounting staff stated that the payments received from the largest In-House Diesel Fuel customers were not reported to them, and therefore were not referenced in the In-House AR. The In-House AR shows accounts total approximately \$2,100,000, including the account for One World, which shows an outstanding balance of approximately \$1,260,000. However, in discussions with One World, its representatives stated that payments are remitted weekly and that it only owed approximately \$150,000 as at September 30, 2019. The Receiver is investigating this account further, but it appears that the In-House AR generated by the accounting staff at the Tilbury Location may be significantly overstated.
- 3.6.3 In addition, the Receiver has communicated directly with Warren Gibson, one of the Debtors’ largest In-House Diesel Fuel customers. Warren Gibson advised the Receiver that it would only continue to purchase fuel if its existing pricing arrangements were honoured. The Receiver has learned that the pricing that the Debtors’ offered to Warren Gibson resulted in only a very slim gross margin, which does not appear to be sustainable.

3.7 Diesel Fuel Customer Rebates and Special Pricing

- 3.7.1 An important aspect of the Fleet Card Business consisted of the loyalty rebate programs offered to customers, which are important to customers, and therefore to the Fleet Card Business generally. The customers are price sensitive, and the market is very competitive. As detailed above, Simran advised the Receiver that

customer rebates were determined by Simran on a discretionary basis, based on the spread between market price and the cost to 908, taking into consideration the volume of fuel purchased by the customer, Simran's relationship with the customer, and the economic climate. Simran would exercise his own discretion to apply a discount on the premise that retaining customers is essential to the business. There are no written agreements regarding the rebates or discounts that are provided to customers.

- 3.7.2 The Receiver understood from customers and employees that not all of the August 2019 rebates were sent to customers or may not have been cashed prior to the Receiver freezing the 908 bank account at Bank of Montreal ("**BMO**"). The Receiver wanted to understand the potential liability owing to customers, and, accordingly, what may be offset against accounts receivable or current sales. Simran directed the Receiver to the August 2019 customer rebate spreadsheets on one of the Simran Computers (the "**August 2019 Rebate Spreadsheet**"). The total rebate to customers per the August 2019 Rebate Spreadsheet, as calculated by Simran, was approximately \$3.6 million (using an exchange rate for U.S. dollars of 1.35) for the month of August 2019.
- 3.7.3 Simran estimated that approximately \$500,000 of the August 2019 rebate cheques were issued on 908's CIBC accounts in early September and therefore may have cleared the CIBC accounts. However, Simran advised that these rebate cheques were issued on manual cheques (with no copies retained), and therefore the clearing of these cheques through the CIBC account could not be confirmed unless the Receiver reviewed the bank statements. The balance of the August 2019 rebate cheques were issued on the BMO account on or around September 22, 2019. Accordingly, a portion of the cheques may have cleared the BMO account prior to the account being frozen by the Receiver. Again, the Receiver would require bank statements to confirm, which, if any, cleared the BMO account. Further, Simran advised that certain customer rebate cheques from prior months were not released, but he was not able to provide a listing of those unsent rebate cheques.
- 3.7.4 Further, the business operated another "rebate" program, whereby individual truck drivers who fueled at Debtor-owned gas stations would receive cash from cashiers at a rate of 14 cents per litre of gas purchased.
- 3.7.5 The rebate program calculation process is highly irregular and void of oversight, structure, and systemization. The foregoing contributes to the difficulties associated with accurately assessing the financial performance of the Fleet Card Business.

4.0 RETAIL GAS STATIONS

4.1 Books and Records and Point of Sale Systems

- 4.1.1** The accounting staff at the Tilbury Location collect the electronic information from the point of sale systems for the retail operations at all but one gas station. The gas station located at 203 Indian Road, Sarnia uses a different point of sale system, and the electronic information for that gas station has to be collected manually by the accounting staff.
- 4.1.2** Each of the retail locations prepares a daily cash register report and cash reconciliation, which is delivered to the accountants at the Tilbury Location. To the Receiver's knowledge, no one summarizes the retail point of sale system results or the daily cash register and cash reconciliation reports. The Receiver is in the process of setting up daily reporting for the retail operations.

4.2 Fuel and Retail Store Operations

- 4.2.1** In the days following the issuance of the Appointment Order, the Receiver went to some lengths to secure continued supply of fuel for the retail operation, as well as the supply of goods for the stores. The Receiver treated continued supply of fuel and store inventory with urgency. The Receiver has now established ongoing fuel supply arrangements with Parkland Fuel Corporation for five of the six retail stations and Shell for the other, as well as ongoing supply for the convenience stores from over a dozen different suppliers.

4.3 Fast Food and Space Rental Operations

- 4.3.1** As previously noted, the Receiver has spoken with the employees at each of the Subway and Pizza Pizza operating at the Bloomfield Location, and the employees at the Pizza Depot operated at the Windsor Location, and has maintained these operations. However, the Receiver has received a notice from Subway Franchise World Headquarters dated October 4, 2019 (the "**Subway Notice**") regarding certain underreported sales and a demand for payment of royalties previously issued on July 31, 2019. A copy of the Subway Notice is attached as **Appendix L**. The Receiver has attempted to contact Subway to follow up on the Subway Notice.
- 4.3.2** The Receiver will be reviewing the rent to be charged to any operating fast food restaurant not under the Receiver's control pursuant to the Appointment Order. Specifically, the Receiver will be reviewing whether there are any rent/lease agreements entered into by the entity that controls the Burger King in Sarnia. The Receiver has made arrangements to collect rent from 18 Wheeler Restaurant, which operates at the Tilbury Location.

5.0 PILOT DUE DILIGENCE

5.1 Stabilization Agreement

- 5.1.1 As discussed briefly above, Pilot was the Debtors' partner in the Fleet Card Business. The Debtors' Fleet Card customers were able to use their Fleet Cards to purchase fuel and other goods at each of Pilot's 700 U.S. locations and 70 Canadian locations. In fact, prior to the issuance of the Appointment Order, Pilot and the Debtors had been in discussions regarding a proposed joint venture to further their strategic partnership.
- 5.1.2 The daily cost of fuel payable by 908 to Pilot as part of the Fleet Card Business is approximately \$1,000,000. On or about October 2, 2019, Pilot approached the Receiver and CIBC to express concern about Pilot's potential exposure in the receivership, due to the 10-day payment terms described in paragraph 3.1.1 above. Based on the Receiver's inability to pay pre-filing expenses, and the 10-day payment terms Pilot is required to abide by in the receivership, Pilot advised that its potential exposure associated with Fleet Card Business could be in excess of \$20 million.
- 5.1.3 Pilot further offered its expertise to the Receiver in order to assist the Receiver in overcoming the complete lack of controls at the Business and to stabilize operations, including the Fleet Card Business. The Receiver determined that having a seasoned industry player assist with such stabilization efforts would be to the benefit of the Business and the stakeholders.
- 5.1.4 In addition, Pilot was sufficiently concerned about ensuring ongoing payment on better terms than the 10 days contemplated pre-receivership, that it engaged counsel to bring a motion to seek to vary those payment terms to limit its potential exposure. On October 4, 2019, the Court directed the parties to make efforts to work out an arrangement, to avoid the necessity of such a motion.
- 5.1.5 Accordingly, in order to continue the supply of fuel under the Fleet Card Business and to engage Pilot in the stabilization efforts that were underway in respect of the Fleet Card Business, the Receiver, CIBC and Pilot entered into a funding stabilization agreement dated October 5, 2019 (the "**Stabilization Agreement**"). The Stabilization Agreement required Pilot to provide consulting services for the length of the Stabilization Agreement, with the objective of assessing and stabilizing the Fleet Card Business, in exchange for which Pilot would receive \$1,000,000 per day over six days to apply to the cost of fuel supplied during the receivership proceedings. The Receiver determined that entering into this agreement was absolutely necessary for several reasons, including:
- Pilot had brought a motion to alter its fuel payment terms with 908 to accelerate payments given the instability of the Fleet Card Business, and;
 - Pilot is an industry leader in fuel supply and a partner of 908 in the Fleet Card Business, and, therefore, had knowledge that was determined to be essential in the Receiver's attempt to stabilize the Fleet Card Business.

5.2 Potential Offer

- 5.2.1** In addition to offering consulting services by way of the Stabilization Agreement, Pilot also expressed an interest in purchasing some or all of the Debtors' operations. Pilot entered into a confidentiality and non-disclosure agreement in respect of both the consulting services to be provided by way of the Stabilization Agreement, and a potential transaction.
- 5.2.2** Given Pilot's partnership and familiarity with the Debtors, the fact that the majority of the Debtor's customers purchased fuel from Pilot/Flying J locations, the fluidness of the Receivership, and the immediate flight risks associated with the Debtors' customers, it was the Receiver's and CIBC's view that Pilot was likely the only plausible buyer of the Fleet Card Business in the circumstances, including the limited time frame within which the Receiver would likely be required to effect such a transaction.
- 5.2.3** There were two major barriers to the Receiver selling the Fleet Card Business to any party other than Pilot.
- 5.2.4** First, on an operational level, the Debtors' Fleet Card holders were already accustomed to attending at Pilot/Flying J locations for fuel and other necessities. A sale to any other buyer would require customers to fundamentally change their habits by attending at gas station locations other than those operated by Pilot/Flying J, which would be likely to lead to a major loss of customers.
- 5.2.5** Second, any other purchaser would be required to perform significant due diligence. The Fleet Card Business effectively consisted of the extension of short-term credit arrangements to over 1,300 known active customers (and up to 1,800 customers in total). Pilot's existing familiarity with the Debtors and their operations was expected to permit Pilot to conduct due diligence on a more expedited basis, as compared to a purchaser who did not have an existing relationship with the Debtors' operations. The length of time required to conduct a fulsome due diligence process was expected to lead to a major loss of customers.
- 5.2.6** In initial discussions with Pilot, before Pilot had conducted any due diligence, Pilot identified a proposed purchase price which appeared to the Receiver to be a commercially reasonable figure.
- 5.2.7** Following the execution of the Stabilization Agreement, Pilot representatives arrived at the Business on October 7, 2019 to provide consulting services to the Receiver, as agreed. Pilot's primary role was to assist with operations, and, in particular, to seek to slow customer attrition. Pilot also immediately began its due diligence in attempting to understand the Fleet Card Business' profitability.
- 5.2.8** Shortly after engaging in these efforts, Pilot expressed concern about the lack of controls over the Fleet Card Business, and the methodology used by the principals of the Business to determine customer rebates, all as detailed above. Despite Pilot's intimate industry knowledge, it was unable to materially assist the Receiver to better understand the operations.

- 5.2.9** Late in the afternoon, on Wednesday October 9, 2019, Pilot informed the Receiver that the structure and operational organization of the Debtors' operations were not as it expected them to be. Given the uncertainty surrounding the Company's operations (undetermined rebates, lack of financial records, lack of financial and operational controls), Pilot advised that the only transaction it would consider was a purchase of the Debtors' customer list.
- 5.2.10** On October 10, 2019, Pilot, CIBC and the Receiver, together with their respective counsel, met to discuss the status and future prospects of the Fleet Card Business and a potential transaction. Pilot formally communicated its belief, which is shared by the Receiver, that the Fleet Card Business had not been stabilized. The Fleet Card Business continued to lose a significant amount of cash and customers on a daily basis.
- 5.2.11** Most significantly, the additional collection risk surrounding the maintenance of operations and the continuity of invoicing of customers could have led to substantial financial losses for any purchaser. In addition, as detailed above, the Receiver has been unable to determine the quantum of customer rebate arrears from August and September 2019. Currently, they are estimated to be approximately CAD \$3.8 million and USD \$1.9 million (prior to consideration of any unknown prior period rebate amounts). In order to maintain the Debtors' customers, a purchaser would likely be required to honour these arrears, which would result in a corresponding decrease to the quantum of any offer. The Receiver agrees that these material uncertainties made it very difficult for a proposed purchaser, such as Pilot, to assess the value of the Business.
- 5.2.12** Based on its review of the Business, Pilot significantly reduced its proposed purchase price for the list of customers in the Fleet Card Business, to a fraction of the price that had been discussed initially. The offer from Pilot for the purchase of the customer list was rejected by the Receiver, in consultation with CIBC, on October 10, 2019. Pilot also rejected various other proposals put forward by the Receiver. Accordingly, negotiations with Pilot came to an end.

6.0 STATUS OF OPERATIONS

6.1 Fleet Card Business Segment

- 6.1.1** The Receiver's funding has been impacted by the fact that a material portion of payments from customers have been stopped by the customer or returned for non-sufficient funds, or the Receiver has not been able to collect from customers' accounts due to inaccurate customer banking data, or other outstanding Customer Data, all as discussed above. The Receiver is concerned that there will be even more stopped payments and chargebacks to the Receiver's Accounts from the PAD Process. As the Receiver does not have certainty that such receivables will be honoured, the Receiver has determined that using those receipts for the operation of the Debtors' Business is not appropriate until after the expiry of a ten-day clearing period. Accordingly, the funds generated from PAD Processing have not been able to be used for operating the Debtors' businesses, which has impeded the Receiver's ability to stabilize and operate the Business in the ordinary course. Major expenditures, such as, but not limited to, fuel and Express Codes in excess of \$1.1 million per day, on the other hand, are highly certain and need to be paid. Therefore, the Receiver has had to resort to extraordinary borrowings to keep the Debtors' businesses operating.
- 6.1.2** Most significantly, between September 30, 2019, and October 10, 2019, the Receiver had expended over \$5,700,000 associated with maintaining the Fleet Card Program, and over \$800,000 to purchase fuel for the Retail Gas Stations. Given the difficulties in collections, as detailed above, these expenditures have been funded to date by CIBC.
- 6.1.3** In addition to these amounts, since the Receiver's appointment, the Fleet Card Business has incurred liabilities in respect of the operation of the Fleet Card Program of approximately \$6,000,000, which, as at October 11, 2019, had yet to be paid. The majority of this amount consists of fuel costs payable to Pilot, and the rest represents amounts owing for the provision of services by T-chek and Comdata. Overhead and professional costs must also be accounted for.
- 6.1.4** Currently, the Receiver's Borrowing Limit is \$10 million. If the Fleet Card Business operations were to continue, the Receiver estimates that it would have likely exceeded its current borrowing capacity in the short term.
- 6.1.5** The viability of the Fleet Card Business depends on the loyalty of customers. However, there are no barriers to customers leaving the Fleet Card Business to join a competitor. The uncertainty of the future of 908's Fleet Card Business and the inability of the Receiver to expeditiously continue the rebate program in an insolvency would have provided and did provide customers with sufficient reason to join a competitor's program. In a meeting with Pilot on October 10, 2019, the Receiver was advised that 10% of the Debtors' customers have migrated away from 908's Fleet Card Business in one day. The Receiver was also advised that at least one other company with familial ties to the Individual Debtors was rumoured to be systematically poaching the Debtor's customers. Accordingly, it appears that the uncertainty surrounding the Fleet Card Business resulted in a significant loss of customers.

6.1.6 Ultimately, it became clear that because of the events leading up to the receivership and the myriad of issues confronting the Fleet Card Business, including the apparent significant loss of customers, Pilot was not able to assess the going concern value of the Fleet Card Business quickly. Therefore, Pilot was not prepared to present an offer for the Debtors' Business as a whole, nor for the Fleet Card Business alone.

6.1.7 Accordingly, the Receiver had to assess the viability of the Fleet Card Business in light of Pilot withdrawing its interest therein, including an assessment of the significant costs being incurred daily in respect of the daily purchase of fuel from Pilot/Flying J, the substantial quantum of customer payment returns and the probability of further returns, and the uncertainty of whether the Fleet Card Business operations were profitable at all, or ever.

6.1.8 As detailed in paragraphs 6.1.2 and 6.1.3 above, the nature of the Business is such that it can incur significant liabilities over a short period of time. CIBC committed to fund certain of these expenses by way of the Stabilization Agreement and the Borrowing Limit provided for in the Appointment Order, as amended. However, in light of the various and significant problems described herein, it appeared to the Receiver that there was no reasonable prospect that the Fuel Card Business could be revived or become profitable, and that the losses accruing daily were likely to be irrecoverable. In light of the uncertainty associated with collecting from customers, the lack of assurances that funding advanced by CIBC will be recovered through operations, the considerable risk associated with maintaining the Business, and the lack of advancement of any negotiations with Pilot for the potential sale of the Fleet Card Business, CIBC advised the Receiver on October 11, 2019, that it was no longer willing to fund the Fleet Card Business on an ongoing basis.

6.1.9 Based on all of the foregoing, the Receiver, in consultation with CIBC, decided to shut down the Fleet Card Business effective October 11, 2019. At this time, the Receiver does not have sufficient funding to maintain the Business. Further, as detailed above, there was little to no prospect of selling the Fleet Card Business, such that continuing to incur the significant expenses associated with the Business was unlikely to benefit the stakeholders.

6.2 Retail Gas Station Operations

6.2.1 The Receiver is currently maintaining the Retail Gas Station operations and intends to prepare a sales process for the gas stations in the short term.

6.3 Fast Food Operations

6.3.1 The Receiver is currently maintaining the fast food operations and will be including same with any sales process for the Retail Gas Stations.

7.0 SEALING ORDER REQUEST

- 7.1** The Receiver is requesting that portions of this Third Report be sealed until further order of the Court, as this Third Report contains confidential and commercially sensitive information that could prejudice the Receivership Parties' stakeholders. Accordingly, the Receiver intends to file an unredacted copy of the Third Report with this Court, for which a sealing order will be sought, and will serve all parties, file in the public record, and publish on the Receiver's website a redacted version thereof.

All of which is respectfully submitted this 18th day of October, 2019.

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



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

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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

THIRD 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.

APPENDIX I
THE RECEIVER'S EIGHTH REPORT DATED JULY 21, 2020
WITHOUT APPENDICES

See attached.

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

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

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

July 21, 2020

Listing of Appendices

Appendix A	-	Appointment Order
Appendix B	-	Listing of the Receivership Parties
Appendix C	-	T-Chek Reporting Sample
Appendix D	-	Eagle Fleet Card Credit Agreement
Appendix E	-	Business Names Report for “Eagle Fleet Services”
Appendix F	-	Fourth Report of the Receiver, without appendices
Appendix G	-	Fifth Report of the Receiver, without appendices
Appendix H	-	Examples of Return Reports generated by CIBC
Appendix I	-	BMO Production Order
Appendix J	-	Sample Demand Letters
Appendix K	-	Sample Invoices to Fleet Card Customers
Appendix L	-	Emails between Harjot Bhullar and the Receiver
Appendix M	-	Collections Process Order
Appendix N	-	Collections Agency Summary of bids received
Appendix O	-	Letters exchanged between Receiver’s counsel and Debtor’s counsel
Appendix P	-	Sample of Receiver’s counsel’s letter to Atradius
Appendix Q	-	Receiver’s counsel’s letter to Atradius dated July 20,2020
Appendix R	-	Amended Statement of Claim
Appendix S	-	Notice to Subject Customers
Appendix T	-	Instruction Letter
Appendix U	-	Notice of Dispute
Appendix V	-	Form of Receiver’s Claim
Appendix W	-	Form of Settlement Offer

Listing of Confidential Appendices

- Confidential Appendix 1 - List of Outstanding Fleet Card A/R
- Confidential Appendix 2 - Contact Information for Subject Customers

1.0

INTRODUCTION AND PURPOSE OF REPORT

1.1 Introduction

- 1.1.1 By way of an 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 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”** hereto 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**”).

1.2 Purpose of this Report

- 1.2.1 This report is the Receiver’s eighth report to the Court (the “**Eighth Report**”) and is filed in respect of the Receiver’s motion for an order (the “**Receiver’s Collection Order**”) establishing a process (the “**Receiver’s Collection Plan**”) for the identification and determination of claims by the Receiver against certain customers of 908, and their guarantors. The customers and guarantors who will be the subject of the Receiver’s Collection Plan collectively owe 908 approximately CAD\$21 million in unpaid accounts receivable. The draft Receiver’s Collection Order is attached at Tab 3 of the Receiver’s Motion Record.
- 1.2.2 In preparing this Eighth 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 Eighth Report has been prepared for the use of this Court in respect of the above-noted relief. This Eighth 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 Eighth 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 (the “**Receiver’s Website**”) at www.extranets.bdo.ca/eagletravelplaza.

2.0 RECEIVER'S COLLECTION PLAN

2.1 Introduction

- 2.1.1** As described in the Third Report of the Receiver dated October 18, 2019 (the "**Third Report**"), the Debtors' fleet member reward card program (the "**Fleet Card Business**") accounted for approximately 95% of the Debtors' business. Prior to the receivership, the Fleet Card Business generated revenues of approximately \$1.1 million per day.
- 2.1.2** The Fleet Card Business is described in detail at paragraph 3.1.1 of the Third Report. Briefly, 908 provided customers (i.e. truck transportation companies and proprietorships of varying sizes) (the "**Fleet Card Customers**") with "fleet cards" (essentially credit cards) that individual drivers could use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. 908 was responsible for paying for the gas and other items purchased using the fleet cards, and then seeking payment from its customers. As of the date of the Appointment Order, 908 had approximately 1,300 active known customers, and up to 1,800 customers in total (each with one or more trucks in their fleet). The program encompassed other elements and incentives made available to certain customers, such as an ability to claim cash advances and/or rebates.
- 2.1.3** As previously reported in the Third Report, the Receiver terminated active operations of the Fleet Card Business on October 11, 2019, after determining that it lacked any centralized record-keeping, traditional management structure, and/or controls, and that it was generating significant and rapidly escalating losses. The Receiver was also concerned about rapidly escalating risk of collection default, due to significant returns from pre-authorized debit payments, as described in greater detail below.
- 2.1.4** Although the Fleet Card Business lacked adequate records as described in the Third Report, the Receiver has accurate and reliable records of the amounts charged by Fleet Card Customers for fuel and other items purchased using the Fleet Cards during the period September 15, 2019 through to October 11, 2019. These records were generated automatically by the electronic systems maintained by two third-party operators, WEX Bank (doing business as T-Chek Systems, Inc. "**T-Chek**") and Comdata, Inc. ("**Comdata**"), such that there was no opportunity for user input or error, or manipulation by 908's principals or employees. These detailed reports support the amounts that the Receiver proposes to collect by way of the Receiver's Collection Plan outlined below. An illustrative example of such record-keeping is attached hereto as **Appendix "C"**.
- 2.1.5** Since its appointment, and in light of the Fleet Card Business representing a significant portion of the Debtors' overall business, the Receiver has devoted significant efforts attempting to collect amounts owing to 908 from Fleet Card Customers (the "**Fleet Card A/R**"). These efforts are described in greater detail below.
- 2.1.6** Currently, the Receiver has collected CAD\$3.7 million and US\$1.8 million through its collection efforts from Fleet Card customers. The sum of approximately

CAD\$21.0 million remains outstanding (before penalties, interest, and legal fees), reflecting Fleet Card A/R owing by over 850 Fleet Card Customers.¹

- 2.1.7 The Receiver accordingly seeks the Court’s approval of the Receiver’s Collection Plan, for the purpose of allowing the Receiver to pursue the Fleet Card A/R in a just and cost-effective manner, for the benefit of all stakeholders.

2.2 The CCA and Guarantee

- 2.2.1 As a precondition to becoming eligible to purchase fuel and other items on credit, 908 required Fleet Card Customers to enter into a standard form Eagle Fuel Card Credit Agreement (“CCA”). A redacted copy of a CCA, together with a more legible copy created by counsel for the Receiver’s office, are attached hereto as **Appendix “D”**.

- 2.2.2 The CCA is purportedly executed on behalf of “EFS Inc.” The Receiver’s counsel has conducted appropriate searches and determined that there is no legal entity registered in Canada under the name “EFS Inc.” The CCA also states, “EFS refers to Eagle Fleet Services”. “Eagle Fleet Services” is a business name registered to 908. On this basis, the Receiver has concluded that any reference to “EFS Inc.” in the CCAs is intended to refer to 908. A copy of the business names report for “Eagle Fleet Services” is attached hereto as **Appendix “E”**.

- 2.2.3 The terms of the CCA provide, among other things:

- a) the Fleet Card Customer agrees to remain responsible for paying all charges incurred on each fleet card issued pursuant to the applicable CCA, including, without limitation, the gross sale price of all goods and services purchased, as well as any cash advances;
- b) 908 shall issue invoices to the Fleet Card Customer on a weekly basis. Subject to the terms and conditions of the CCA, if the Fleet Card Customer disputes the amount(s) set out in an invoice issued by 908, the Fleet Card Customer shall notify 908 of the dispute within 48 hours of receipt of the invoice. If the Fleet Card Customer fails to so notify 908 within such 48-hour period, the Fleet Card Customer shall be deemed to have conclusively accepted the amount of the invoice;
- c) if a Fleet Card Customer fails to pay the invoice within the approved terms, such failure shall constitute a material breach of the CCA, and 908 may immediately terminate the agreement and pursue any and all remedies available to it by law, equity, statute or otherwise;
- d) the Fleet Card Customer is responsible for all of 908’s legal fees associated with any collection efforts arising from the Fleet Card Customer’s failure to pay any amounts owing to 908; and
- e) where there is a default, 908 may charge interest on the overdue balance at a rate of 18% per annum. Where a pre-authorized debit (“PAD”) request by

¹ This figure will fluctuate with the exchange rate, as it includes amounts converted from USD.

908 for the payment of an amount due is dishonoured by the Fleet Card Customer's bank, 908 may charge a dishonoured fee of 10%.

- 2.2.4 Fleet Card Customers paid the invoices issued by 908 through a variety of methods, including credit cards, funds transfers, and cheques. The most common way for Fleet Card Customers to pay their invoices was by way of 908 debiting a Fleet Card Customer's bank account directly through 908's bank account system, pursuant to the PAD arrangements.
- 2.2.5 Through its mandate, the Receiver has located CCAs for approximately 60% of Fleet Card Customers. Through discussions with 908's employees, customers, and its own review of 908's books and records, the Receiver understands that all Fleet Card Customers were required to execute such documentation in order to be eligible to participate in the Fleet Card program. The terms and conditions of the CCAs therefore ought to be deemed to apply to all Fleet Card Customers who owe outstanding Fleet Card A/R.
- 2.2.6 In addition, unless the Fleet Card Customer was an individual or sole proprietorship, 908 also required the principal of the Fleet Card Customer and/or some other person or entity to provide a guarantee for the payment of amounts owing to 908 pursuant to the applicable CCA (collectively, the "**Guarantors**" and each a "**Guarantor**").
- 2.2.7 Each Guarantor executed a "Guarantee Payment of Funds for Your Company" agreement (each, a "**Guarantee**"). The Guarantees provide that the Guarantors are personally and jointly and severally liable to 908 for the amounts owing by the applicable Fleet Card Customer. A redacted Guarantee is found as part of the sample CCA document attached as Appendix D.
- 2.2.8 The Receiver has located Guarantees identifying 421 unique Guarantors. By way of the Receiver's Collection Plan, the Receiver proposes to seek judgment against the Guarantors along with the Fleet Card Customers.

2.3 The Receiver's Collection Efforts

- 2.3.1 As detailed at sections 2.3 and 3.4 of the Third Report, section 2.2 of the Fourth Report of the Receiver dated November 11, 2019 (the "**Fourth Report**"), and section 3.3 of the Fifth Report of the Receiver dated November 26, 2019 (the "**Fifth Report**"), the Receiver has faced significant challenges in collecting the Fleet Card A/R. Copies of the Fourth Report and the Fifth Report, without appendices, are attached hereto as **Appendices "F"** and "**G**", respectively.
- 2.3.2 As most Fleet Card Customers paid 908 through PAD arrangements, the Receiver has expended a great deal of effort on debiting Fleet Customer accounts through the applicable banking system ("**PAD Processing**").
- 2.3.3 In this regard, Section 3.4 of the Third Report details the Receiver's initial efforts to conduct PAD Processing in October 2019, including its efforts to retrieve missing banking information that was required to conduct such PAD Processing. These efforts involved both BDO staff, and 908 staff who assisted the Receiver.

- 2.3.4 As of October 11, 2019 (the date the Fleet Card Business ceased operations), the Receiver had processed CAD\$5,532,445.30 and U.S.\$3,598,861.62 in customer payments. The Receiver experienced numerous returned items from PAD Processing, as detailed in the below chart (reproduced from section 3.4.8 of the Third Report):

Reason for Return	Currency	
	CAD	U.S.
Payment stopped by customer	\$ 472,023	\$ 67,558
NSF	289,722	58,667
Account closed	55,315	417
Account not found	68,122	88,676
Account frozen	57,068	-
Not in accordance with business	106,230	74,462
No agreement existed	39,266	-
Other	42,503	-
Totals	\$ 1,130,248	\$ 289,780

- 2.3.5 Between October 11, 2019 and October 22, 2019, the Receiver continued to conduct PAD Processing and continued to experience significant returns. The results of these efforts are detailed in the chart at paragraph 2.3.11 below.
- 2.3.6 Examples of some of the return reports generated by CIBC's systems are attached hereto as **Appendix "H"**.
- 2.3.7 As detailed in section 2.2 of the Fourth Report, in many cases 908's records did not contain sufficient information to permit the Receiver to complete the PAD Processing for that particular Fleet Card Customer.
- 2.3.8 Prior to the issuance of the Appointment Order, 908 transitioned the majority of its Fleet Card Business accounts to Bank of Montreal ("**BMO**"). Accordingly, on November 13, 2019, the Receiver sought and was granted an order compelling BMO to produce information in its possession relating to the Fleet Card A/R (the "**BMO Production Order**"). A copy of the BMO Production Order is attached hereto as **Appendix "I"**.
- 2.3.9 In accordance with the BMO Production Order, BMO subsequently produced the information requested therein.
- 2.3.10 After an extensive review of this information for customer bank account details, and other relevant information, together with sourcing copies of outstanding invoices and arranging to distribute them to Fleet Card Customers, the Receiver conducted a further round of PAD Processing, between December 22, 2019 and January 9, 2020. This resulted in the Receiver processing CAD\$2.9 million and US\$1.8 million of Fleet Card A/R, and recovering CAD\$363,000 and US\$ 161,000 of Fleet Card A/R. This round of PAD Processing resulted in returns of CAD\$2.5 million and US\$1.6 million.

- 2.3.11 A chart reflecting the results of the Receiver's PAD Processing is set out below:

PAD Summary			
Processed to			
	22-Oct-19	09-Jan-20	Total
CAD			
PAD	\$ 6,420,267.08	\$ 2,890,061.19	\$ 9,310,328.27
Reversed	(3,409,235.45)	(2,526,413.30)	(5,935,648.75)
Net	<u>\$ 3,011,031.63</u>	<u>\$ 363,647.89</u>	<u>\$ 3,374,679.52</u>
USD			
PAD	\$ 4,067,959.10	\$ 1,810,703.14	\$ 5,878,662.24
Reversed	(2,579,259.14)	(1,649,416.94)	(4,228,676.08)
Net	<u>\$ 1,488,699.96</u>	<u>\$ 161,286.20</u>	<u>\$ 1,649,986.16</u>

- 2.3.12** After the Receiver completed its last round of PAD Processing, in or around mid-January, 2020, the Receiver assigned an individual BDO manager to each Fleet Card Customer with outstanding Fleet Card A/R totalling over \$50,000. Between January and April, 2020, BDO managers followed up with such Fleet Card Customers by email and telephone. These efforts resulted in further recoveries of approximately CAD\$225,000.
- 2.3.13** Further, the Receiver continued to retain 908 staff to make collection calls, as this individual had a level of familiarity with the Fleet Card Customers.
- 2.3.14** In addition, for certain larger Fleet Card Customers, the Receiver has sent demand letters through counsel. Examples of such demand letters are attached hereto as **Appendix “J”**.
- 2.3.15** In addition to recoveries through PAD Processing and the personal communications described above, the Receiver has recovered the sum of approximately CAD\$300,000 paid through other methods, such as credit card and cheque.
- 2.3.16** In respect of known invoicing for the period September 22, 2019 through to October 13, 2019, in total, the Receiver has recovered approximately CAD\$6.1 million. The sum of approximately CAD\$21.0 million remains outstanding, prior to the application of any interest or other charges and costs calculated pursuant to the CCA, or at law. These amounts relate to approximately 650 Fleet Card Customers. The Receiver continues to review Fleet Card Customer accounts and/or information supplied by customers to ascertain if any amounts have been paid or remain outstanding.
- 2.3.17** Attached as **Confidential Appendix “1”** hereto is a listing of the outstanding Fleet Card A/R, inclusive of applicable interest and other charges and costs calculated under the CCA or at law. These are the amounts that the Receiver seeks to recover through the Receiver’s Collection Plan.
- 2.3.18** The Confidential Appendix also identifies those Fleet Card Customers who will be the subject of the Receiver’s Collection Plan (the **“Subject Customers”**). “Subject Customers” include applicable Guarantors.

2.3.19 As set out in Confidential Appendix 1, the amounts that the Receiver seeks to recover through the Receiver's Collection Plan total approximately CAD\$20.6 million. The Receiver has excluded from the process certain claims which it has determined will not be cost-effective to pursue by way of the process, due to the low value of the claims and/or the anticipated settlement amounts. In excluding these claims, the Receiver has not waived the underlying liabilities, and reserves the right to pursue such debts in the future should circumstances warrant.

2.3.20 The Receiver seeks a sealing order in respect of Confidential Appendix 1, which sets out the addresses and amounts owing by the Fleet Card Customers, to protect the Fleet Card Customers' privacy interests.

2.4 Response from Fleet Card Customers

2.4.1 In December 2019, the Receiver issued up-to-date invoices to each of the Fleet Card Customers setting out the outstanding amount as at the date. An example of such an invoice is attached hereto as **Appendix "K"**.

2.4.2 Pursuant to the CCA, each Fleet Card Customer thereafter had 48 hours to dispute the amount set out in the invoice, or else be deemed to conclusively accept the amount claimed. A number of Fleet Card Customers replied within this period to dispute the amount outstanding, primarily on the basis of rebate claims. The Receiver anticipates that Fleet Card Customers will identify such accounting issues in the Notice of Dispute to be filed in response to the Receiver's Claim (each as defined in the Receiver's Collection Plan below). No Fleet Card Customers responded to the Receiver to dispute that the charges had been incurred in the first place.

2.4.3 In many cases, Fleet Card Customers who have refused to pay the Fleet Card A/R have not communicated directly with the Receiver; rather, they simply stopped payment on the PAD Processing of their accounts, or refused to advance funds to pay the amounts owing.

2.4.4 In the cases where the Receiver has communicated directly with a Fleet Card Customer regarding their refusal to pay, the Fleet Card Customer's objection to making payment arises from a dispute over the amount outstanding.

2.4.5 Such disputes generally fall within two categories: the Fleet Card Customer either asserts an entitlement to a rebate from 908; or, in a limited number of circumstances, the Fleet Card Customer asserts that it has loaned funds to 908, which loan amount it claims must be set-off from the outstanding Fleet Card A/R. There is also a limited group of Fleet Card Customers who assert that they have already paid the amounts outstanding.

2.4.6 As set out at section 3.1.1 of the Third Report, the Receiver has not found any contractual requirement for 908 to issue rebates to Fleet Card Customers, nor any documented basis upon which such rebates were to be calculated. The Receiver understands that, historically, 908 provided customers with rebates, apparently on a gratuitous basis, which Simranjit Dhillon ("**Simran**") personally quantified based on the spread between the price and the cost of fuel, and taking into consideration

the volume of fuel purchased, Simran's relationship with the customer, and the economic climate.

- 2.4.7 Similarly, the Receiver has not found any contractual or other documentary evidence of loans made to 908 by Fleet Card Customers. The so-called "customer loans" have been the subject of several exchanges of communications between counsel for the Receiver and counsel for the Dhillons. To date, the Dhillons have not produced any evidence to substantiate these customer loans.
- 2.4.8 Accordingly, the Receiver does not agree that the Fleet Card Customers are legally entitled to set-off either the alleged rebates, or the alleged customer loans, against the outstanding Fleet Card A/R.
- 2.4.9 Regrettably, many of the Fleet Card Customers have taken an obstructionist or otherwise negative approach to their dealings with the Receiver.
- 2.4.10 By way of example, the Receiver retained Harjot Bhullar, a former employee of 908, to make collection calls. Mr. Bhullar advised the Receiver that he was having difficulty making such calls, as he advised that the Fleet Card Customers were "aggressive" and "abusive". Mr. Bhullar ultimately resigned effective April 3, 2020. Copies of email exchanges between Mr. Bhullar and the Receiver in this regard are attached hereto as **Appendix "L"**.

2.5 The Collections Process Order

- 2.5.1 On December 16, 2019, the Honourable Justice Hainey issued an order (the "**Collections Process Order**") approving a process by which the Receiver would solicit bids from collections agencies for the right to collect, or assist the Receiver in collecting, the Fleet Card A/R. A copy of the Collections Process Order is attached hereto as **Appendix "M"**.
- 2.5.2 The Collections Process Order authorized the Receiver to, at its discretion, enter into an agreement: (a) for the purchase of the right to collect the Fleet Card A/R; and (b) for the provision of services to assist the Receiver in collecting the Fleet Card A/R.
- 2.5.3 Pursuant to the Collections Process Order, the Receiver solicited bids from collections agencies. Attached as **Appendix "N"** hereto is a summary of the bids received (the "**Collections Agency Summary**").
- 2.5.4 As set out in the Collections Agency Summary, of the four bids received, three provided for a percentage commission fee to be paid to the collection agency out of actual collections. The commissions appeared to the Receiver to be high.
- 2.5.5 Only one agency offered to purchase the Fleet Card A/R outright, for a purchase price of only \$102,000, based on Fleet Card A/R of over CAD\$21 million.
- 2.5.6 Furthermore, the Receiver's experiences in attempting to collect the Fleet Card A/R suggested to it that it was unlikely that the collections agencies would have a great deal of success in collecting the Fleet Card A/R using conventional approaches.

- 2.5.7 In the circumstances, and given the economics of the proposals presented, the Receiver determined that none of the bids was acceptable. The Receiver has accordingly developed the Receiver's Collection Plan as a more effective, and efficient alternative.

2.6 Involvement of the Dhillons

- 2.6.1 The Dhillons initially opposed the Collections Process Order, on the basis that they believed they would be more successful at collecting the Fleet Card A/R than the Receiver or a third-party collections agency.
- 2.6.2 Through counsel, the Receiver engaged in numerous discussions with the Dhillons regarding the terms upon which they would be willing to provide such assistance.
- 2.6.3 After several rounds of exchanges of letters and telephone calls, the Dhillons and the Receiver were unable to come to acceptable terms for the provision of such assistance. Among other things, the Dhillons refused to meet with the Receiver to provide information relevant to Fleet Card A/R collections unless the meeting was "without prejudice". This term was unacceptable to the Receiver, as: (a) it would prevent the Receiver from fulfilling its obligation to report its activities to the Court; and (b) it was contrary to the Appointment Order, which requires the Dhillons to provide access and co-operation to the Receiver.
- 2.6.4 Copies of some of the letters exchanged between counsel in this regard are attached hereto as **Appendix "O"**.

2.7 Accounts Receivable Insurance

- 2.7.1 908 purchased from Atradius Credito Y Cauccion S.A. de Seguros Y Reaseguros ("**Atradius**"), a licenced insurer in Ontario, a policy of credit risk insurance applicable to the Fleet Card A/R, beginning June 1, 2019 (the "**Policy**"). The policy limits in the Policy are approximately \$5.9 million. The Policy provides coverage for various events, including a Fleet Card Customer's insolvency and protracted default.
- 2.7.2 Under the Policy, a credit limit must be set for each individual Fleet Card Customer, in one of three ways. First, 908 can request that Atradius fix the credit limit, in which case Atradius will undertake its own investigations and advise of the credit limit it is prepared to extend. Second, 908 can establish a credit limit, referred to as a discretionary credit limit, by requesting a credit report for the Fleet Card Customer from a third party agency like Equifax, which does not reveal any materially adverse information. Third, 908 can establish a discretionary credit limit through the Fleet Card Customer's positive payment history. A discretionary credit limit cannot exceed \$50,000.
- 2.7.3 The Receiver began submitting claims to Atradius, with the assistance of the Receiver's counsel, beginning in January 2020. Each claim included copies of applicable invoices, copies of applicable Equifax searches, and other information to support the claim. To date, the Receiver has submitted 178 claims, which total in the aggregate Fleet Card A/R of more than CAD\$4,000,000 (USD has been converted into CAD).

- 2.7.4** Pursuant to the Policy, as a pre-condition to a claim being honoured, 908 must assign the account receivable for the applicable Fleet Card Customer to Atradius Collections, an entity related to Atradius. Atradius Collections would then make efforts to recover that receivable. The Receiver's legal counsel is of the view that, pursuant to the terms of the Policy, Atradius's obligations under the Policy do not depend upon the recovery of any money by Atradius Collections. This being said, to be compliant with the terms of the Policy, all claims submitted have been conditionally assigned to Atradius Collections. The assignment is conditional on Atradius accepting and paying out the required amount under the Policy for the claim.
- 2.7.5** The Atradius Collections webportal indicates that Atradius Collections has recovered in excess of \$74,000 in payments from Fleet Card Customers. Atradius has taken the position that it is entitled to retain these funds, on the basis that 908 owes premiums to Atradius under the Policy. The Receiver, through its counsel, has asked for an accounting of the premiums paid by 908 prior to the Appointment Order. Atradius has failed to respond to this request, but it appears, based upon the premium amounts that Atradius states are outstanding, that 908 paid approximately \$60,000 in premiums prior to the date of the Appointment Order. If this is the case, then all of the premiums payable up to and including the end of September 2019 have been paid. Counsel for the Receiver has advised that no further premiums are owing given: (a) pursuant to the Appointment Order, any claim by Atradius for unpaid premiums becomes an unsecured claim which must be addressed in the normal course; (2) the Fleet Card Business operations were terminated on October 11, 2019, and thus there was thereafter no need for continuing credit risk insurance, nor any accounts receivable to insure; and (3) the Policy provides that the Policy will be terminated effective immediately as of the date of the Appointment Order, subject to the right of the Receiver to take the position that the stay provided for in the Appointment Order prohibits Atradius from terminating the Policy without Court approval.
- 2.7.6** Despite regular communication from counsel for the Receiver, Atradius has not provided a response in respect of the vast majority of the claims submitted. The Receiver withdrew several claims after receiving payment from the applicable Fleet Card Customer. Atradius has proposed closing several other claims given the nominal size of the claim. Through counsel, the Receiver has objected to the closure of several other claims. To date, no claims have been paid.
- 2.7.7** Counsel for the Receiver has been advised by Atradius and/or Atradius Collections that a vast majority of Fleet Card Customers which are the subject of claims have disputed the claims, on the basis that they are owed certain rebates on fuel purchases made in August through October 2019. As described above, counsel to the Receiver has reviewed the rebate issue and has not found any contractual requirement for 908 to issue rebates to Fleet Card Customers, nor any documented basis upon which such rebates were to be calculated.
- 2.7.8** Atradius takes the position that, under the terms of the Policy, if a Fleet Card Customer raises a dispute, it has no obligation to pay out on the claim. The Receiver does not agree with this interpretation of the Policy.

- 2.7.9** Additionally, Atradius has taken the position that the Policy contains an aggregate limit applicable to Fleet Card Customers to whom discretionary credit limits apply, which limits payouts in respect of such Fleet Card Customers to an aggregate total during the one year term of the Policy of \$100,000. Counsel for the Receiver disputes this interpretation for a number of reasons, not least of which is the fact that the word “aggregate” does not exist in the applicable sentence of the Policy. Atradius’ position is also inconsistent with the fact that the total advance premium payable during the policy term (\$181,000) is nearly double this alleged aggregate limit.
- 2.7.10** Upon submitting its claims to Atradius, as noted earlier, the Receiver advised Atradius that it would assign the applicable receivable to Atradius Collections contingent upon Atradius honouring the claim. If Atradius could both deny a claim, yet retain the assignment of the underlying receivable, Atradius would benefit from a windfall. A copy of an example of the Receiver’s counsel’s letter to Atradius in this regard is attached hereto as **Appendix “P”**.
- 2.7.11** Accordingly, and in light of Atradius’ refusal to date to pay any of the claims, the Receiver’s counsel has written to Atradius Collections to advise that its assignment of claims against Fleet Card Customers to Atradius Collections is withdrawn for the purposes of pursuing these Fleet Card Customers through the Receiver’s Collection Plan. A copy of this letter is attached hereto as **Appendix “Q”**.
- 2.7.12** The Receiver caused a statement of claim to be issued against Atradius on February 20, 2020. The claim was issued so as to insure that there would be no inadvertent missing of any prescription or limitation periods under the Policy. The claim was served on the understanding that no defence was required, and in the hope that the claims being submitted would be adjusted in the normal course. Given the lack of response by Atradius and the positions that it has taken, it is the Receiver’s view that Atradius has not been acting in good faith and accordingly, it intends to pursue Atradius to the fullest extent of the law. The Receiver has drafted an amended statement of claim, which it seeks to have issued as part of this motion, as counter services at the civil list are not readily available during the COVID-19 shutdown. A copy of the amended statement of claim, which has been forwarded to Atradius, is attached hereto as **Appendix “R”**.
- 2.7.13** The Receiver believes that it is appropriate to continue to pursue Atradius for two reasons. First, payments under the Policy should be made and should be made promptly. This would reduce the burden on the Receiver under the Receiver’s Collection Plan. It is appropriate to advance the litigation against Atradius for the purpose of having Atradius’ objections to paying the Receiver’s claims adjudicated.
- 2.7.14** Second, as Atradius has not yet paid the Receiver for any claims submitted, the Receiver is entitled to withdraw its assignment of accounts receivable to Atradius Collections for the purpose of pursuing each Subject Customer pursuant to the Receiver’s Collection Plan. Once judgment is obtained against each Subject Customer, the Receiver will consider re-assigning certain of the judgments to Atradius Collections, conditional upon Atradius honouring the claim. The Receiver believes that this will limit Atradius’ objections to paying the Receiver’s claims, while also making Atradius Collections’ efforts more streamlined, by assigning to

them enforceable judgments (as outlined further below) as opposed to invoice claims.

2.8 The Proposed Receiver's Collection Plan

2.8.1 In light of the volume and quantum of Fleet Card A/R, and the number of Subject Customers, the Receiver has determined that commencing individual court actions against each Subject Customer is not practical from a cost or timing perspective, and would be taxing on the court system and the estate. The Receiver has developed an alternative procedure for identifying and prosecuting claims to be advanced by the Receiver against the Subject Customers, which has all the necessary hallmarks of procedural fairness, balanced against the need for practicality and recovery in the estate and the integrity of the receivership generally.

2.8.2 The proposed Receiver's Collection Plan can be summarized as follows:

- a) **Service of Receiver's Collection Order.** The Receiver shall serve the Receiver's Collection Order on the Subject Customers by way of email or mail, as applicable. Any Subject Customer who objects to the Receiver's Collection Plan shall be entitled to return before the Court on the Comeback Date (as defined in the Receiver's Collection Order) to seek to vary or set aside the Receiver's Collection Order.
- b) **Claims Officer.** The Receiver has solicited proposals from qualified lawyers to act as the claims officer to administer the Receiver's Collection Plan (the "**Claims Officer**"). Following its review of the proposals, the Receiver has selected Edmond Lamek of DLA Piper LLP as the Claims Officer.
- c) **Notice to Subject Customers.** Immediately after the Comeback Date, the Receiver shall deliver a claim package (the "**Claim Package**") including the Receiver's Claim (defined below), a notice for publication (the "**Notice to Subject Customers**", a form of which is attached as **Appendix "S"**), an instruction letter (the "**Instruction Letter**", a form of which is attached as **Appendix "T"**), a blank form of notice of dispute (a "**Notice of Dispute**", a form of which is attached as **Appendix "U"**), a Settlement Offer (defined below) and any other documentation the Receiver may deem appropriate, to the Subject Customers, by mail or email. Further, the Receiver shall also: (a) cause the Notice to Subject Customers to be published in *The Globe and Mail*; and (b) cause the Notice to Subject Customers, the Instruction Letter, a blank form of Notice of Dispute, and the Receiver's Collection Order to be posted to the Receiver's Website.
- d) **Receiver's Claim.** The Receiver's Claim shall constitute the Receiver's request for payment of the outstanding indebtedness owing by each Subject Customer, calculated in accordance with the CCA and/or Guarantee, as applicable. The Receiver's Claim shall set out that the Receiver claims payment of the aggregate of: (i) the gross amount of all known unpaid invoices issued in respect of all fuel and other items purchased by each Fleet Card Customer and its truck drivers for the period September 9, 2019 to October 13, 2019; (ii) interest calculated at a rate of 18% from November 1, 2019 (this date was chosen as being both

administratively efficient, and because it is fair as it favours Subject Customers) in accordance with the CCA; (iii) where applicable, a 10% PAD dishonoured fee in accordance with the CCA, which applies where PAD request(s) were dishonoured by the applicable Subject Customer's financial institution (only one 10% dishonoured fee is applied even in the case of multiple dishonoured requests being made); and (iv) a fixed amount for the Receiver's collection costs, and legal fees associated with initiating the Receiver's Collection Plan up to and including the Acceptance of Settlement Deadline (as defined below) (collectively, the "**Receiver's Claim Amount**"). A form of Receiver's Claim is attached hereto as **Appendix "V"**.

- e) **Settlement Offer.** The Receiver is prepared to offer to each Subject Customer that it will accept, in full and final settlement of each Receiver's Claim, payment of the Receiver's Claim Amount less a litigation avoidance discount (the "**Settlement Amount**"). The Settlement Offer shall consist of a letter setting out that the Receiver will accept payment of the Settlement Amount in full and final settlement of the Receiver's Claim, if the Settlement Offer is accepted and payment is made by no later than 30 days from the date of service of the Claim Package (the "**Acceptance of Settlement Deadline**"). For the purpose of encouraging settlements, the Receiver intends to have regard for the rebate amounts sought by each Subject Customer in arriving at the litigation avoidance discount to be incorporated into the Settlement Amount. The Receiver shall provide any Subject Customer who pays the Settlement Amount by the Acceptance of Settlement Deadline with a full and final release relating to the Receiver's Claim. A form of Settlement Offer is attached hereto as **Appendix "W"**.
- f) **Notices of Dispute.** Any Subject Customer who disputes the amount of the Receiver's Claim, and does not accept the Settlement Offer, shall submit to the Receiver a completed Notice of Dispute by the date that is 30 days from service of the Claim Package (the "**Notice of Dispute Deadline**").
- g) **Default Judgment.** Any Subject Customer who fails to submit either payment of the Settlement Amount by the Acceptance of Settlement Deadline, or a Notice of Dispute by the Notice of Dispute Deadline, shall be deemed to admit the truth of all allegations of fact made in the applicable Receiver's Claim (the "**Undefended Claim(s)**"), including the amount(s) owing by them, in a parallel to Rule 19.02 of the *Rules of Civil Procedure* (the "**Rules**"). The Receiver shall be entitled to default judgment against said Subject Customers in the said amounts. Following the passage of the Acceptance of Settlement Deadline and the Notice of Dispute Deadline, the Receiver shall refer the Undefended Claims to the Claims Officer. The Claims Officer shall review the Undefended Claims, and shall prepare a report to the Court setting out its recommendations as to the quantum of the applicable default judgments (the "**Default Judgment Report**"). The Receiver shall be entitled to an omnibus default judgment against the defaulting Subject Customers, in the amounts set out in the Default Judgment Report, to be issued by the Court.
- h) **Disputed Claims.** Following the Notice of Dispute Deadline, the Receiver shall file with the Claims Officer the Receiver's Claim for which a Notice of Dispute has been received (the "**Disputed Claim(s)**"), any Notice of Dispute filed by the

Subject Customer in respect of the Disputed Claim, and any ancillary documentation accompanying these documents (the “**Dispute Package**”), for Disputed Claims that it intends to pursue. The Receiver shall provide notice to the applicable Subject Customer as to whether the Disputed Claim has been referred to the Claims Officer, or abandoned. For clarity, the Receiver shall be entitled to abandon any Disputed Claim that has not yet been referred to the Claims Officer, without costs.

- i) **Discretion to Settle Disputed Claims.** The Receiver and the Subject Customers shall be entitled to settle any Disputed Claims, on such terms as they may agree to, at any time. The Receiver shall forthwith advise the Claims Officer of any Disputed Claims that are settled.
- j) **Determination by Claims Officer.** Subject to further order of the Court, the Claims Officer shall determine the validity and amount of each Disputed Claim that has been referred. The Receiver anticipates that the majority of disputes shall be capable of determination on the basis of the written record contained within the Dispute Package, and the Claims Officer shall be entitled to render decisions on the basis of such written record. If the information contained within the Dispute Package raises issues which require further evidence, at the Claims Officer’s discretion, the Claims Officer shall be empowered to determine the process by which evidence may be brought before him or her, with the expectation being that the majority of Disputed Claims will be resolved on the basis of a written record. The Claims Officer shall have the discretion and authority to make an award of costs against either the Receiver or the Subject Customer, having regard for the factors set out in Rule 57.01 of the *Rules*, as part of his or her determination of the Disputed Claims.
- k) **Claims Officer’s Decision.** Following the determination of the Disputed Claims, the Claims Officer shall notify the Receiver and the applicable Subject Customer of his or her decision, in writing (the “**Claims Decision(s)**”).
- l) **Right of Appeal.** Each of the Receiver and each Subject Customer shall be entitled to appeal the Claims Decisions to the Court by serving upon the other and filing with this Court, within fifteen (15) calendar days of notification of the Claims Decisions (the “**Appeal Period**”), a notice of appeal returnable on a date to be fixed by this Court. If a notice of appeal is not filed within such period, then the Claims Decisions shall be deemed to be final and binding and there shall be no further right of appeal, review or recourse to the Court from the Claims Decisions.
- m) **Claims Officer’s Report.** Following the expiry of the Appeal Period, the Claims Officer shall file with the Court a report summarizing the Claims Decisions that have not been appealed (the “**Claims Officer’s Report**”). The Receiver shall be entitled to judgment against the applicable Subject Customers in the amounts identified in the Claims Officer’s Report, and shall bring a motion to the Court for the purpose of obtaining such judgments. As the Subject Customers referred to in the Claims Officer’s Report will have forfeited their right of appeal by failing to respond within the Appeal Period, the Receiver need not provide said Subject Customers with notice of this motion.

- n) **Hearing of Appeals.** Following the expiry of the Appeal Period, the Receiver will seek the direction of the Court regarding the procedure for the hearing of the appeals. All appeals shall proceed as true appeals on the basis of the record before the Claims Officer, and not as hearings *de novo*. To the extent that appeals raise common issues, the Receiver may seek to have such appeals consolidated. For clarity, as the decision-maker being appealed from, the Claims Officer shall not have any role in the appeal process.
- o) **Discretion of the Claims Officer.** The Claims Officer shall retain the discretion to control its own proceeding, having regard for the principles set out in Rule 2 of the *Rules*, and with a view to proceeding in the simplest, least expensive and most expeditious fashion. For clarity, the Claims Officer shall be entitled to make its reports to the Court as identified herein in stages, at its discretion.
- p) **Further Direction from the Court.** Each of the Receiver and the Claims Officer shall be entitled to seek further directions from the Court regarding the administration of the Receiver's Collection Plan, as necessary.

2.8.3 The timeline contained in the Receiver's Collection Order will allow the Receiver to move forward with its collection efforts in a timely manner for the general benefit of the estate and all interested parties. The Receiver's Collection Plan is expected to result in the most just and expedient means of prosecuting claims against Subject Customers, who collectively owe over CAD\$20 million to the receivership estate.

2.9 Service on Subject Customers

- 2.9.1** 908 primarily communicated with the Fleet Card Customers by way of email. Where no email address is available, the Receiver has retrieved physical addresses for the majority of Subject Customers. Attached hereto as **Confidential Appendix 2** is a copy of the contact information in the Receiver's possession relating to the Subject Customers. The Receiver continues to conduct searches to locate physical addresses for those Subject Customers for whom no physical address or email address is yet available.
- 2.9.2** For the purpose of the service requirements set out in the Receiver's Collection Plan, the Receiver proposes to serve Subject Customers by way of email or mail, as applicable, at the addresses set out in Confidential Appendix 2. Service in either manner shall be deemed sufficient.

3.0**CONCLUSION**

For the reasons set out above, the Receiver respectfully requests that the Court issue an order substantially in the form of the order at Tab 3 of the Motion Record.

All of which is respectfully submitted this 21st day of July, 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

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APPENDIX J
CLAIMS OFFICER'S DECISION RE PEACE

See attached.

BETWEEN:

**908593 ONTARIO LIMITED, operating as Eagle Travel Plaza
by its Court-appointed receiver, BDO CANADA LIMITED**

Claimant

- and -

2137458 ONTARIO INC. o/a Peace Transportation

Respondent

REASONS OF THE CLAIMS OFFICER

Procedural background

Pursuant to the Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (the “**Appointment Order**”), BDO Canada Limited was appointed as the receiver (the “**Receiver**”) of all of the Property (as defined in the Appointment Order) of, among others, 908593 Ontario Limited (“**908**”). 908, operating as Eagle Travel Plaza (“**Eagle Travel**”), operated a fleet member reward card program (the “**Fleet Card Business**”) wherein 908 provided customers with “fleet cards” which individual drivers employed by the customer would use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. 908 was responsible for paying for the gas and other items purchased using the fleet cards, and would then seek payment from its customer.

The Respondent, 2230353 Ontario Inc. operating as Peace Transportation (“**Peace**”), participated as a customer of 908’s Fleet Card Business, with a Canadian and US dollar account. The Receiver claims that Peace owes 908 amounts for unpaid fuel and other goods and services that were provided under the Fleet Card Business (the “**Receiver’s Claim**”).

As set out in the Eighth Report of the Receiver dated July 21, 2020 (“**Eighth Report**”), as a precondition to becoming a customer of 908’s Fleet Card Business, 908 required customers to enter into a standard form of Eagle Card Credit Agreement (the “**CCA**”), which set out, among other things, payment terms for the Fleet Card Business. Peace executed a CCA in order to participate as a customer in the Fleet Card Business, which is attached as Exhibit K to the Receiver’s Affidavit (defined below).

Pursuant to the Receiver's Collection Plan Order granted by the Honourable Mr. Justice Hainey dated August 4, 2020 (the "**Collection Plan Order**"), the Court approved a process for the identification, quantification and resolution of the Receiver's Claims (as defined in the Collection Plan Order). All capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Collection Plan Order.

According to the affidavit of Angelo Consoli sworn May 20, 2025 (the "**Receiver's Affidavit**"), in accordance with the procedures set out in the Collection Plan Order, the Receiver sent a copy of the Receiver's Claim to Peace on August 31, 2020, for amounts owing to 908, totalling in the amounts of CDN \$257,888.52 and USD \$329,859.06 as at May 31, 2020, with interest accruing at 18% per annum. As set out in the form of Receiver's Claim attached as Schedule "D" to the Collection Plan Order, the aforementioned amounts represented Peace's indebtedness to 908 incurred during the period of September 9, 2019 to October 13, 2019 based on the Receiver's review of 908's books and records and the records of third party charge card administrators engaged by 908.

Peace claims that it was not served with the Receiver's claim, and as a result, it did not respond to the Receiver's Claim within the timeframe provided in the Collection Plan Order. The Receiver was awarded default judgment against Peace on April 15, 2021, for the amount of CAD \$782,649.17 plus post-judgment interest accruing at a rate of 18% per annum (the "**Default Judgment**").

After the Receiver obtained Default Judgment, Peace retained legal counsel in June of 2021, who informed the Receiver that Peace intended to apply to set aside the Default Judgment. In order to avoid using the Court's limited resources to hear Peace's motion, the Receiver agreed to refer the Receiver's Claim to the Claims Officer for adjudication.

On November 21, 2022, the Honourable Justice Conway ordered (the "**November 2022 Order**") that the Claims Officer adjudicate the Receiver's Claim against (among others) Peace, but that the Default Judgment and the Receiver's enforcement efforts remain in place pending outcome of the adjudication. Under the November 2022 Order, Peace had 30 days to file a Notice of Dispute in accordance with the Collection Plan Order, failing which it was deemed to have abandoned its dispute of the Receiver's Claim and to have waived its right to have the Default Judgment set aside.

Peace submitted its Notice of Dispute on December 21, 2022 to the Receiver in accordance with the Collection Plan Order, who then provided the Notice of Dispute to the Claims Officer as part of the Dispute Package. Appended to the Notice of Dispute is the Affidavit of Bisharat Ahmed ("**Mr. Ahmed**"), sworn December 21, 2022 (the "**Ahmed Affidavit**"), which sets out Peace's evidence regarding its dispute of the Receiver's Claim. Mr. Ahmed is Peace's principal.

The Receiver provided its evidence supporting the Receiver's Claim in the Receiver's Affidavit, which was sworn May 20, 2025. On June 13, 2025, the Claims Officer contacted Peace's legal counsel and invited Peace to provide a supplementary affidavit by no later than July 7, 2025 to respond to evidence in the Receiver's Affidavit. At Peace's request, the deadline to provide the supplementary affidavit was extended until July 14, 2025.

On July 14, 2025, Peace provided the Claims Officer with the supplementary affidavit of Bisharat Ahmed, sworn July 14, 2025 (the “**Second Ahmed Affidavit**”).

The Respondent’s position

As noted above, the Receiver’s Claim relates to Peace’s amounts owing to 908 under the Fleet Card Business that were incurred during the period of September 9, 2019 to October 13, 2019 based on the Receiver’s review of 908’s books and records and the records of third party charge card administrators engaged by 908.

In its Notice of Dispute, Peace asserts that, as an incentive for Peace to become a customer under the Fleet Card Business, 908 agreed to provide a discount or rebate to Peace for the fuel that it purchased using 908’s Fleet Card, which would be applied to every invoice 908 provided to Peace. Peace disputes the Receiver’s Claim on the basis that the Receiver has not set-off the rebates that Peace alleges are owing against the Receiver’s Claim.

According to Peace’s Notice of Dispute, the magnitude of the rebate varied between 20-40%; however, neither 908 nor Peace formally tracked the application of the rebates. In addition, Peace submitted in the Razzaq Affidavit that there was “no logic” with respect to the rebates, and that Simranjit Dhillon (one of 908’s principals) made decisions regarding the rebates “primarily based on his personal relationships with his various clients, and how he felt that week towards said particular client.” According to the Ahmed Affidavit, rebates are owing from 908 to Peace, and that 908’s principal, Simranjit Dhillon told Mr. Ahmed at the end of the summer of 2019 that the amounts owing by 908 to Peace for those rebate is “in the range of \$150,000-\$200,000”. However, in the Second Ahmed Affidavit, Peace candidly states that there was no standard discount rate and there was no precise way to calculate the rebate owed.

Mr. Ahmed also asserts that he occasionally loaned money to 908. In support of that, the Ahmed Affidavit exhibits a cheque to Bloomfield Truck Shop, in the amount of \$500,000 issued from an account in which Mr. Ahmed holds a joint interest. Presumably, Bloomfield Truck Shop is an affiliated business with 908.

Lastly, Peace claims that when the Receiver cancelled the fleet cards, it caused Peace to experience unexpected stoppages, which resulted in late deliveries and subsequent loss of customers and business. Peace did not provide any documentation or other evidence in either the Ahmed Affidavit or the Second Ahmed Affidavit to support its claim in this regard, nor did it provide any estimate any quantum of damages that it alleges arose from the cancellation of the fleet cards.

The Receiver’s position

The Receiver’s position is Peace is not entitled to any rebate. The Receiver states that terms of the CCA are the only contractual relationship between the parties, and the CCA does not provide a contractual basis for the rebates to which Peace claims entitlement. According to the Receiver, in consideration for prompt and complete payment of past invoices issued to Peace, 908 may have, on a strictly gratuitous basis and as a customer loyalty promotional effort, from time to time provide rebates to Peace based on rates determined in 908’s sole discretion from time to time based on the volume of fuel purchased and duly paid for by Peace in prior periods. It is the Receiver’s position that if 908 did make such payments, such a practice (including the quantum of

the rebate, if any) was a completely discretionary one by 908's management, and was not based on a contractual or legal obligation between 908 and Peace. As such, the Receiver denies that either the Receiver or 908 is or was ever under any contractual or legal obligation to offer the alleged rebates claimed by Peace. A copy of a CCA executed by Peace was provided to the Claims Officer in the Receiver's Affidavit.

Further in that regard, the Receiver relies upon the "entire agreement" provision of the CCA which states that the CCA constitutes the entire agreement between the parties and that the parties expressly acknowledge that there are no other promises or representations, either written or oral, that shall be binding on either party unless expressed in the CCA or in another integrated contract between the parties.

In the alternative, the Receiver also relies upon sections 1 to 10 of the CCA which obligate Peace to pay the "gross sales price of all goods and services purchased" within the approved terms of the CCA. According to the Receiver, by virtue of its having failed to pay the full amount owed to 908 in accordance with the terms of the CCA, Peace breached its obligations under the CCA and, thus, forfeited any entitlement that it may have had to receive rebates on prior sales.

The Receiver also asserts that, if the Claims Officer were to see fit to set off any amounts on account of the rebates claimed by Peace, Peace has submitted insufficient evidence to substantiate its estimation that it is owed approximately CAD \$150,000-\$200,000 in rebates. It is the Receiver's understanding that one of 908's principals personally established rebates for certain 908 customers on a discretionary basis (including no rebates) based on various factors, including the volume of fuel purchased, the principal's personal relationship with the customer's principals and the economic climate.

Analysis of the Receiver's Claim

The Collection Plan Order provides that, if a Notice of Dispute is submitted by a Subject Customer to the Receiver, the Receiver shall submit a Dispute Package to the Claims Officer in respect of any Disputed Claim that the Receiver intends to pursue before the Claims Officer. Each Dispute Package shall include the applicable Receiver's Claim, the applicable Notice of Dispute together with any supporting documentation filed by the Subject Customer, and any ancillary documentation.

Pursuant to the Collection Plan Order, in carrying out his mandate, the Claims Officer may, among other things, make all necessary inquiries, adopt processes which, in his discretion, he considers appropriate to facilitate the adjudication of the Receiver's Claims and consult with the Receiver, the Subject Customers and any other persons the Claims Officer considers appropriate. Further in that regard, the Claims Officer wrote to Peace's legal counsel on June 13, 2025 inviting further written submissions from Peace in response to the Receiver's Affidavit. The Claims Officer requested that any responding submissions and documentation be provided by Peace by no later than July 7, 2025 and advised that if no responding submissions were provided to the Claims Officer by that date, the Claims Officer could render a binding decision with respect to Peace's Disputed Claim. At Peace's request, the deadline was extended until July 14, 2025.

On July 14, 2025, Peace provided the Claims Officer with the Second Ahmed Affidavit.

As set out in the Collection Plan Order, the Claims Officer, in his discretion, is entitled to decide any Disputed Claim on the basis of the written record contained within the applicable Dispute Package.

As a preliminary matter, Peace disputes that it was provided proper notice of the Receiver's Claim. The Receiver sent a copy of the Receiver's Claim to Peace's address as recorded in 908's books and records, which is located in Vaughan, ON. This, apparently, was Mr. Ahmed's former residential address; however, Mr. Ahmed claims that he has not resided at that address since 2013. The Receiver relies on the terms of the Collection Plan Order to permit it to validly serve Peace at the last known address as recorded in 908's records.

Given that the parties have agreed to have this matter adjudicated by the Claims Officer, and each party has been given the opportunity to provide evidence supporting its position in respect of the Receiver's Claim, this issue appears to be moot.

The amounts set out in the Receiver's Claim that the Receiver alleges are owed by Peace to 908 represent amounts incurred by Peace during the period of September 9, 2019 to October 13, 2019, following the Receiver's appointment. The amount claimed in the Receiver's Claim is \$782,649.17 as at April 15, 2021. Peace disputes that it incurred such a significant indebtedness during the aforementioned period and, in addition, Peace asserts that it is entitled to rebates applicable to summer of 2019, which are in the range of \$150,000 - \$200,000, and which far exceed any claim owing by Peace to 908.

Peace executed a CCA to participate as a customer in the Fleet Card Business. A copy of Peace's CCA is attached as Exhibit K to the Receiver's Affidavit. The CCA makes no reference to the payment of rebates and Peace did not provide evidence of any agreement amongst the parties as to the payment of rebates with its Notice of Dispute or in response to the Claims Officer's subsequent request for submissions or documentation.

Notwithstanding that the CCA does not contemplate the payment of rebates, Peace claims that there was an agreement between Peace and 908 regarding the payment of rebates and that the rebates payable for the summer 2019 should be set off against the amounts set out in the Receiver's Claim.

Based upon the Claims Officer's review of the materials submitted in the Dispute Package, as well as the Eighth Report, there was no written agreement amongst the parties regarding the payment of rebates. In the Ahmed Affidavit, Peace reproduced a series of text messages from 2018 where a party responds "Peace \$115344.60" to repeated messages regarding a "discount". Aside from the fact that there is no confirmation that the other party to the text messages is a representative of 908, this text message is insufficient to establish a written agreement amongst the parties regarding the payment of rebates.

However, does 908's practice of providing rebate (as claimed by Peace), establish that such rebates were paid and, in effect, provide evidence of an agreement by 908 to pay rebates, which agreement binds the Receiver? The CCA contains an entire agreement provision. To the extent that rebates may have been paid by 908 to Peace, the Receiver submits that they were paid on a gratuitous basis and paid (or not paid) at the discretion of 908's principals.

Peace claims that the rebates that it alleges are owing to it should be set off against the Receiver's Claim. There are two types of set off - legal set off and equitable set off. In the case of legal set off, the party claiming set off must establish that the obligations of both parties are liquidated debts and that both debts are mutual cross-obligations. In the case of the equitable set off, the obligations can be liquidated or unliquidated and there is no requirement of mutuality. In both instances, however, the party claiming set off must establish that they have a legal entitlement to the amount, whether liquidated or unliquidated, that they claim is owed to them. In the instant case, that means that Peace must establish that it was legally entitled to the payment of rebates from 908 such that if 908 did not pay said rebates, Peace had an actionable claim against 908. Based on the written record, it is the Claims Officer's view that Peace has not established that it had a legal entitlement to the payment of rebates by 908 such that would give rise to a claim of set off.

Peace also asserted that, at times, it had advanced loans to 908. Although Peace did not expressly state that such loans should be offset against the Receiver's Claim, to the extent that this relief was implied, the Claims Officer is of the view that Peace has not established that it had a legal entitlement to the repayment of any loan to 908 that would give rise to a claim of set off.

Peace has also asserted that that when the Receiver cancelled the fleet cards, it caused Peace to experience unexpected stoppages, which resulted in late deliveries and subsequent loss of customers and business. However, as noted above, Peace did not provide any documentation to or evidence support its claim in this regard, nor did it estimate any quantum of damages that arose from the cancellation of the fleet cards. As a result, based on the written record, the Claims Officer's view is that there is insufficient evidence to establish that Peace suffered any damages resulting from the cancellation of the fleet cards that can be set-off against the Receiver's Claim.

Conclusion

Based upon the written record provided to the Claims Officer, and in accordance with the provisions of the Collection Plan Order, the Claims Officer has determined that the Receiver's Claims against Peace is valid. The Claims Officer finds that Peace is indebted to 908 in the amount of CAD \$782,649.17 as at April 15, 2021, plus post-judgment interest accruing at a rate of 18% per annum (as contemplated in the CCA), without set off or deduction for any rebate amounts claimed.

The Collection Plain Order provides that all USD amounts are to be converted to CAD based on the Bank of Canada's daily average rate for USD in effect on the date of the Collection Plan Order which was \$1.3372 on August 4, 2020. The Claims Officer understands that the total indebtedness owing by Peace to 908 has been converted and recorded in CAD in the Default Judgment issued on April 15, 2021, which awarded judgment against Peace in the amount of CAD \$90,298.23 plus interest at a rate of 18% per annum. The amount awarded under the Default Judgment also includes additional interest accrued on the indebtedness from the time the Receiver initially issued the Receiver's Claim until the date the Default Judgment was granted.

With respect to costs, the Collection Plan Order provides that the Claims Officer has the authority to award costs taking into consideration the factors set out in Rule 57.01 of the *Rules of Civil Procedure*. In the instant case, no costs are awarded at this time, however, in the event that this

decision is appealed by either party, the issue of costs shall be left to the judge hearing and deciding said appeal.

August 26, 2025

Edmond Lamek, solely in his capacity as
Claims Officer appointed pursuant to the
Order of the Honourable Mr. Justice Hainey
dated August 4, 2020.

APPENDIX K
CLAIMS OFFICER'S DECISION RE ROADISH

See attached.

BETWEEN:

**908593 ONTARIO LIMITED, operating as Eagle Travel Plaza
by its Court-appointed receiver, BDO CANADA LIMITED**

Claimant

- and -

ROADISH TRANSPORT INC. and SOHAIB RAZZAQ

Respondent

REASONS OF THE CLAIMS OFFICER

Procedural background

Pursuant to the Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (the “**Appointment Order**”), BDO Canada Limited was appointed as the receiver (the “**Receiver**”) of all of the Property (as defined in the Appointment Order) of, among others, 908593 Ontario Limited (“**908**”). 908, operating as Eagle Travel Plaza (“**Eagle Travel**”), operated a fleet member reward card program (the “**Fleet Card Business**”) wherein 908 provided customers with “fleet cards” which individual drivers employed by the customer would use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. 908 was responsible for paying for the gas and other items purchased using the fleet cards, and would then seek payment from its customer.

The Respondent, Roadish Transport Inc. (“**Roadish**”), participated as a customer of 908’s Fleet Card Business, with a Canadian and US dollar account. The Receiver claims that Roadish owes 908 amounts for unpaid fuel and other goods and services that were provided under the Fleet Card Business (i.e. the Receiver’s Claim).

As set out in the Eighth Report of the Receiver dated July 21, 2020 (“**Eighth Report**”), as a precondition to becoming a customer of 908’s Fleet Card Business, 908 required customers to enter into a standard form of Eagle Card Credit Agreement (the “**CCA**”), which set out, among other things, payment terms for the Fleet Card Business. Roadish executed a CCA in order to participate as a customer in the Fleet Card Business, which is attached as Exhibit K to the Receiver’s Affidavit (defined below). Sohaib Razzaq, Roadish’s principal, guaranteed all amounts

owing by Roadish under the Fleet Card Business pursuant to a guarantee that is attached to the CCA.

Pursuant to the Receiver's Collection Plan Order granted by the Honourable Mr. Justice Hainey dated August 4, 2020 (the "**Collection Plan Order**"), the Court approved a process for the identification, quantification and resolution of the Receiver's Claims (as defined in the Collection Plan Order). All capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Collection Plan Order.

According to the affidavit of Angelo Consoli sworn May 20, 2025 (the "**Receiver's Affidavit**"), in accordance with the procedures set out in the Collection Plan Order, the Receiver sent a copy of the Receiver's Claim to Roadish on August 31, 2020, for amounts owing to 908, totalling in the amounts of CDN \$40,467.11 and USD \$30,157.73 as at May 31, 2020, with interest accruing at 18% per annum. As set out in the form of Receiver's Claim attached as Schedule "D" to the Collection Plan Order, the aforementioned amounts represented Roadish's indebtedness to 908 incurred during the period of September 9, 2019 to October 13, 2019 based on the Receiver's review of 908's books and records and the records of third party charge card administrators engaged by 908.

Roadish did not respond to the Receiver's Claim within the timeframe provided, and accordingly, the Receiver was awarded default judgment against Roadish and its principal, Mr. Rassaq, on March 15, 2021, for the amount of CAD \$90,298.23 plus post-judgment interest accruing at a rate of 18% per annum (the "**Default Judgment**").

After the Receiver obtained Default Judgment, Roadish retained legal counsel who informed the Receiver that Roadish intended to apply to set aside the Default Judgment. In order to avoid using the Court's limited resources to hear Roadish's motion, the Receiver agreed to refer the Receiver's Claim to the Claims Officer for adjudication.

On November 21, 2022, the Honourable Justice Conway ordered (the "**November 2022 Order**") that the Claims Officer adjudicate the Receiver's Claim against (among others) Roadish, but that the Default Judgment and the Receiver's enforcement efforts remain in place pending outcome of the adjudication. Under the November 2022 Order, Roadish had 30 days to file a Notice of Dispute in accordance with the Collection Plan Order, failing which it was deemed to have abandoned its dispute of the Receiver's Claim and to have waived its right to have the Default Judgment set aside.

Roadish submitted its Notice of Dispute on December 21, 2022 to the Receiver in accordance with the Collection Plan Order, who then provided the Notice of Dispute to the Claims Officer as part of the Dispute Package. After having been provided with the Notice of Dispute, the Claims Officer requested that Roadish provide an affidavit attaching any documents that supported its position with respect to the Receiver's Claim. In that regard, Roadish provided the Claims Officer with the affidavit of Sohaid Razzaq sworn March 31, 2023 (the "**Razzaq Affidavit**").

The Receiver provided its evidence supporting the Receiver's Claim in the Receiver's Affidavit, which was sworn May 20, 2025. On June 13, 2025, the Claims Officer contacted Roadish's legal counsel and invited Roadish to provide a supplementary affidavit by no later than July 7, 2025 to

respond to evidence in the Receiver's Affidavit. At Roadish's request, the deadline to provide the supplementary affidavit was extended until July 14, 2025.

On July 14, 2025, Roadish provided the Claims Officer with the supplementary affidavit of Sohaib Razzaq, sworn July 11, 2025 (the "**Second Razzaq Affidavit**").

The Respondent's position

As noted above, the Receiver's Claim relates to Roadish's amounts owing to 908 under the Fleet Card Business that were incurred during the period of September 9, 2019 to October 13, 2019 based on the Receiver's review of 908's books and records and the records of third party charge card administrators engaged by 908.

In its Notice of Dispute, Roadish asserts that, as an incentive for Roadish to become a customer under the Fleet Card Business, 908 agreed to provide a discount or rebate to Roadish for the fuel that it purchased using 908's Fleet Card, which would be applied to every invoice 908 provided to Roadish. Roadish disputes the Receiver's Claim on the basis that the Receiver has not set-off the rebates that Roadish alleges are owing against the Receiver's Claim.

According to Roadish's Notice of Dispute, the magnitude of the rebate varied between 20-40%; however, neither 908 nor Roadish formally tracked the application of the rebates. In addition, Roadish submitted in the Razzaq Affidavit that there was "no logic" with respect to the rebates, and that Simranjit Dhillon (one of 908's principals) made decisions regarding the rebates "primarily based on his personal relationships with his various clients, and how he felt that week towards said particular client." According to the Razzaq Affidavit, rebates are owing from 908 to Roadish for the months of July 2019– October 2019, and Mr. Razzaq estimates that the amounts owing by 908 to Roadish for those rebate is "in the range of \$30,000". However, in the Second Razzaq Affidavit, Roadish candidly states that there was no standard discount rate and there was no precise way to calculate the rebate owed.

In the Razzaq Affidavit, Roadish states that it received T-Check Data, presumably from the Receiver, that shows that total amount that remains outstanding to 908 for unpaid fuel is CAD \$33,630.38 and USD \$21,887.98. Using a conversion rate of 1.3327 CAD to 1.00 USD, the USD component of the amount owing under the T-Check Data is CAD \$29,170.11, and therefore the total outstanding amount owing is CAD \$62,800.49 according to the T-Check Data. Roadish further admits in the Razzaq Affidavit that it does not dispute the amounts provided in the T-Check Data. Accordingly, Roadish appears to concede that at least \$32,800.49 is owing to 908, after deducting its estimation of the rebate that allegedly remains outstanding.

Lastly, Roadish claims that when the Receiver cancelled the fleet cards, it caused Roadish to experience unexpected stoppages, which resulted in late deliveries and subsequent loss of customers and business. Roadish did not provide any documentation or other evidence in either the Razzaq Affidavit or the Second Razzaq Affidavit to support its claim in this regard, nor did it provide any estimate any quantum of damages that it alleges arose from the cancellation of the fleet cards.

The Receiver's position

The Receiver's position is Roadish is not entitled to any rebate. The Receiver states that terms of the CCA are the only contractual relationship between the parties, and the CCA does not provide a contractual basis for the rebates to which Roadish claims entitlement. According to the Receiver, in consideration for prompt and complete payment of past invoices issued to Roadish, 908 may have, on a strictly gratuitous basis and as a customer loyalty promotional effort, from time to time provide rebates to Roadish based on rates determined in 908's sole discretion from time to time based on the volume of fuel purchased and duly paid for by Roadish in prior periods. It is the Receiver's position that if 908 did make such payments, such a practice (including the quantum of the rebate, if any) was a completely discretionary one by 908's management, and was not based on a contractual or legal obligation between 908 and Roadish. As such, the Receiver denies that neither the Receiver nor 908 is or was ever under any contractual or legal obligation to offer the alleged rebates claimed by Roadish. A copy of a CCA executed by Roadish was provided to the Claims Officer in the Receiver's Affidavit.

Further in that regard, the Receiver relies upon the "entire agreement" provision of the CCA which states that the CCA constitutes the entire agreement between the parties and that the parties expressly acknowledge that there are no other promises or representations, either written or oral, that shall be binding on either party unless expressed in the CCA or in another integrated contract between the parties.

In the alternative, the Receiver also relies upon sections 1 to 10 of the CCA which obligate Roadish to pay the "gross sales price of all goods and services purchased" within the approved terms of the CCA. According to the Receiver, by virtue of its having failed to pay the full amount owed to 908 in accordance with the terms of the CCA, Roadish breached its obligations under the CCA and, thus, forfeited any entitlement that it may have had to receive rebates on prior sales.

The Receiver also asserts that, if the Claims Officer were to see fit to set off any amounts on account of the rebates claimed by Roadish, Roadish has submitted insufficient evidence to substantiate its estimation that it is owed approximately CAD \$30,000 in rebates. It is the Receiver's understanding that one of 908's principals personally established rebates for certain 908 customers on a discretionary basis (including no rebates) based on various factors, including the volume of fuel purchased, the principal's personal relationship with the customer's principals and the economic climate.

Finally, the Receiver states that in dealing with other 908 customers, 908 issued rebates to certain customers by way of cash and/or cheque made payable to other parties on behalf of the customer, and in many cases to the customers principal, personally. As such, the Receiver's advises that there is no way for it to verify whether the rebates to which Roadish claims entitlement do in fact remain unpaid, based on its Notice of Dispute and supporting documents, given the 908 practice of paying rebates to other parties at customer's request.

Analysis of the Receiver's Claim

The Collection Plan Order provides that, if a Notice of Dispute is submitted by a Subject Customer to the Receiver, the Receiver shall submit a Dispute Package to the Claims Officer in respect of

any Disputed Claim that the Receiver intends to pursue before the Claims Officer. Each Dispute Package shall include the applicable Receiver's Claim, the applicable Notice of Dispute together with any supporting documentation filed by the Subject Customer, and any ancillary documentation.

Pursuant to the Collection Plan Order, in carrying out his mandate, the Claims Officer may, among other things, make all necessary inquiries, adopt processes which, in his discretion, he considers appropriate to facilitate the adjudication of the Receiver's Claims and consult with the Receiver, the Subject Customers and any other persons the Claims Officer considers appropriate. Further in that regard, the Claims Officer wrote to Roadish's legal counsel on June 13, 2025 inviting further written submissions from Roadish in response to the Receiver's Affidavit. The Claims Officer requested that any responding submissions and documentation be provided by Roadish by no later than July 7, 2025 and advised that if no responding submissions were provided to the Claims Officer by that date, the Claims Officer could render a binding decision with respect to Roadish's Disputed Claim. At Roadish's request, the deadline was extended until July 14, 2025.

On July 14, 2025, Roadish provided the Claims Officer with the Second Razzaq Affidavit.

As set out in the Collection Plan Order, the Claims Officer, in his discretion, is entitled to decide any Disputed Claim on the basis of the written record contained within the applicable Dispute Package.

The amounts set out in the Receiver's Claim that the Receiver alleges are owed by Roadish to 908 represent amounts incurred by Roadish during the period of September 9, 2019 to October 13, 2019, following the Receiver's appointment. Based upon the Notice of Dispute, Roadish does not dispute that the amounts were incurred during the aforementioned period and it does not assert that it has already paid those amounts, but instead, Roadish's position is that it is entitled to rebates applicable to the period of July 2019 – October 2019, and once those rebates are applied by way of set-off (which are estimated by Roadish to be approximately \$30,000), the remaining amount represents the extent of Roadish's liability to 908.

Roadish executed a CCA to participate as a customer in the Fleet Card Business, and Mr. Razzaq executed a guarantee in respect thereof. A copy of Roadish's CCA and its accompanying guarantee is attached as Exhibit K to the Receiver's Affidavit. The CCA makes no reference to the payment of rebates and Roadish did not provide evidence of any agreement amongst the parties as to the payment of rebates with its Notice of Dispute or in response to the Claims Officer's subsequent request for submissions or documentation.

Notwithstanding that the CCA does not contemplate the payment of rebates, Roadish claims that there was an agreement between Roadish and 908 regarding the payment of rebates and that the rebates payable for the period July 2019 – October 2019 should be set off against the amounts set out in the Receiver's Claim.

Based upon the Claims Officer's review of the materials submitted in the Dispute Package, as well as the Eighth Report, there was no written agreement amongst the parties regarding the payment of rebates. However, does 908's practice of providing rebate (as claimed by Roadish), establish that such rebates were paid and, in effect, provide evidence of an agreement by 908 to pay rebates,

which agreement binds the Receiver? The CCA contains an entire agreement provision. To the extent that rebates may have been paid by 908 to Roadish, the Receiver submits that they were paid on a gratuitous basis and paid (or not paid) at the discretion of 908's principals.

Roadish claims that the rebates that it alleges are owing to it should be set off against the Receiver's Claim. There are two types of set off - legal set off and equitable set off. In the case of legal set off, the party claiming set off must establish that the obligations of both parties are liquidated debts and that both debts are mutual cross-obligations. In the case of the equitable set off, the obligations can be liquidated or unliquidated and there is no requirement of mutuality. In both instances, however, the party claiming set off must establish that they have a legal entitlement to the amount, whether liquidated or unliquidated, that they claim is owed to them. In the instant case, that means that Roadish must establish that it was legally entitled to the payment of rebates from 908 such that if 908 did not pay said rebates, Roadish had an actionable claim against 908. Based on the written record, it is the Claims Officer's view that Roadish has not established that it had a legal entitlement to the payment of rebates by 908 such that would give rise to a claim of set off.

Roadish has also asserted that that when the Receiver cancelled the fleet cards, it caused Roadish to experience unexpected stoppages, which resulted in late deliveries and subsequent loss of customers and business. However, as noted above, Roadish did not provide any documentation to or evidence support its claim in this regard, nor did it estimate any quantum of damages that arose from the cancellation of the fleet cards. As a result, based on the written record, the Claims Officer's view is that there is insufficient evidence to establish that Roadish suffered any damages resulting from the cancellation of the fleet cards that can be set-off against the Receiver's Claim.

Conclusion

Based upon the written record provided to the Claims Officer, and in accordance with the provisions of the Collection Plan Order, the Claims Officer has determined that the Receiver's Claims against Roadish and Mr. Razzaq is valid. The Claims Officer finds that Roadish and Mr. Razzaq are indebted to 908 in the amount of amounts of CDN \$40,467.11 and USD \$30,157.73 as at May 31, 2020, with interest accruing at 18% per annum (as contemplated in the CCA), without set off or deduction for any rebate amounts claimed.

The Collection Plain Order provides that all USD amounts are to be converted to CAD based on the Bank of Canada's daily average rate for USD in effect on the date of the Collection Plan Order which was \$1.3372 on August 4, 2020. The Claims Officer understands that the total indebtedness owing by Roadish and Mr. Razzaq to 908 has been converted and recorded in CAD in the Default Judgment issued on April 15, 2021, which awarded judgment against Roadish and Mr. Razzaq in the amount of CAD \$90,298.23 plus interest at a rate of 18% per annum. The amount awarded under the Default Judgment also includes additional interest accrued on the indebtedness from the time the Receiver initially issued the Receiver's Claim until the date the Default Judgment was granted.

With respect to costs, the Collection Plan Order provides that the Claims Officer has the authority to award costs taking into consideration the factors set out in Rule 57.01 of the *Rules of Civil Procedure*. In the instant case, no costs are awarded at this time, however, in the event that this

decision is appealed by either party, the issue of costs shall be left to the judge hearing and deciding said appeal.

August 26, 2025

Edmond Lamek, solely in his capacity as
Claims Officer appointed pursuant to the
Order of the Honourable Mr. Justice Hainey
dated August 4, 2020.

APPENDIX L
CLAIMS OFFICER'S DECISION RE A2

See attached.

BETWEEN:

**908593 ONTARIO LIMITED, operating as Eagle Travel Plaza
by its Court-appointed receiver, BDO CANADA LIMITED**

Claimant

- and -

2230353 ONTARIO INC. operating as A2 LOGISTICS

Respondent

REASONS OF THE CLAIMS OFFICER

Procedural background

Pursuant to the Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 30, 2019 (the “**Appointment Order**”), BDO Canada Limited was appointed as the receiver (the “**Receiver**”) of all of the Property (as defined in the Appointment Order) of, among others, 908593 Ontario Limited (“**908**”). 908, operating as Eagle Travel Plaza (“**Eagle Travel**”), operated a fleet member reward card program (the “**Fleet Card Business**”) wherein 908 provided customers with “fleet cards” which individual drivers employed by the customer would use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. 908 was responsible for paying for the gas and other items purchased using the fleet cards, and would then seek payment from its customer.

The Respondent, 2230353 Ontario Inc. o/a A2 Logistics (“**A2**”), participated as a customer of 908’s Fleet Card Business, with a Canadian and US dollar account. The Receiver claims that A2 owes 908 amounts for unpaid fuel and other goods and services that were provided under the Fleet Card Business (i.e. the Receiver’s Claim).

As set out in the Eighth Report of the Receiver dated July 21, 2020 (“**Eighth Report**”), as a precondition to becoming a customer of 908’s Fleet Card Business, 908 required customers to enter into a standard form of Eagle Card Credit Agreement (the “**CCA**”), which set out, among other things, payment terms for the Fleet Card Business. The Receiver was unable to find a copy of a CCA executed by A2 in its review of 908’s records. However, the Receiver notes that it was unable to identify any evidence of any agreement between 908 and its customers other than the CCA. Accordingly, in the Receiver’s view, since each Fleet Card Customer had to execute a

CCAA and related documents in order to participate in the Fleet Card programme, A2 must have done so at some point and accordingly, the terms of the standard CCA ought to apply to A2. A copy of the template CCA is attached to the Receiver's Affidavit at Exhibit "K".

Pursuant to the Receiver's Collection Plan Order granted by the Honourable Mr. Justice Hainey dated August 4, 2020 (the "**Collection Plan Order**"), the Court approved a process for the identification, quantification and resolution of the Receiver's Claims (as defined in the Collection Plan Order). All capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Collection Plan Order.

According to the affidavit of Angelo Consoli sworn June 12, 2025 (the "**Receiver's Affidavit**"), in accordance with the procedures set out in the Collection Plan Order, the Receiver sent a copy of the Receiver's Claim to A2 on August 31, 2020, for amounts owing to 908, totalling in the amounts of CDN \$18,412.50 and USD \$23,828.10 as at May 31, 2020, with interest accruing at 18% per annum. The aforementioned amounts represented A2's indebtedness to 908 incurred during the period of September 23, 2019 to October 13, 2019 based on the Receiver's review of 908's books and records and the records of third party charge card administrators engaged by 908.

A2 did not respond to the Receiver's Claim within the timeframe provided, and accordingly, the Receiver was awarded default judgment against A2 on April 15, 2021, for the amount of CAD \$55,630.38 plus post-judgment interest accruing at a rate of 18% per annum (the "**Default Judgment**").

After the Receiver obtained Default Judgment, A2 retained legal counsel who informed the Receiver that A2 intended to apply to set aside the Default Judgment. In order to avoid using the Court's limited resources to hear A2's motion, the Receiver agreed to refer the Receiver's Claim to the Claims Officer for adjudication.

On November 21, 2022, the Honourable Justice Conway ordered (the "**November 2022 Order**") that the Claims Officer adjudicate the Receiver's Claim against (among others) A2, but that the Default Judgment and the Receiver's enforcement efforts remain in place pending outcome of the adjudication. Under the November 2022 Order, A2 had 30 days to file a Notice of Dispute in accordance with the Collection Plan Order, failing which it was deemed to have abandoned its dispute of the Receiver's Claim and to have waived its right to have the Default Judgment set aside.

A2 did not submit a Notice of Dispute within the time required by the November 2022 Order, or at all. This is addressed further below. However, A2 subsequently provided the Claims Officer with the affidavit of Awon Chaudhry sworn March 31, 2023 (the "**Chaudhry Affidavit**").

The Receiver provided its evidence supporting the Receiver's Claim in the Receiver's Affidavit, which was sworn June 12, 2025. On June 13, 2025, the Claims Officer contacted A2's legal counsel and invited A2 to provide a supplementary affidavit by no later than July 14, 2025 to respond to evidence in the Receiver's Affidavit.

On July 14, 2025, A2 provided the Claims Officer with the supplementary affidavit of Awon Chaudhry, sworn July 14, 2025 (the "**Second Chaudhry Affidavit**").

The Respondent's position

As noted above, the Receiver's Claim relates to A2's amounts owing to 908 under the Fleet Card Business that were incurred during the period of September 23, 2019 to October 13, 2019 based on the Receiver's review of 908's books and records and the records of third party charge card administrators engaged by 908.

According to Mr. Chaudhry, there is no executed CCA between 908 and A2, and therefore (he argues) the terms of the CCA do not apply to A2; rather the contractual relationship between 908 and A2 was governed by an oral agreement negotiated by himself and the principals of 908. Further, A2 asserts that under this oral agreement, as an incentive for A2 to become a customer under the Fleet Card Business, 908 agreed to provide a discount or rebate to A2 for the fuel that it purchased using 908's Fleet Card, which would be applied to every invoice 908 provided to A2. A2 claims that it had no significant outstanding balance owing to 908 as at October 2019, and further disputes the Receiver's Claim on the basis that the Receiver has not set-off the rebates that A2 alleges are owing against the Receiver's Claim.

According to Mr. Chaudhry, the magnitude of the rebate varied between 20-40%; however, neither 908 nor A2 formally tracked the application of the rebates. In addition, A2 submitted in the Chaudhry Affidavit that there was "no logic" with respect to the rebates, and that Simranjit Dhillon (one of 908's principals) made decisions regarding the rebates "primarily based on his personal relationships with his various clients, and how he felt that week towards said particular client." According to the Chaudhry Affidavit, rebates are owing from 908 to A2 for the months of July 2019–October 2019, and Mr. Chaudhry estimates that the amounts owing by 908 to A2 for those rebate is "in the range of \$37,500". However, in the Second Chaudhry Affidavit, A2 candidly states that there was no standard discount rate and there was no precise way to calculate the rebate owed.

A2 states that it made payments to 908 between August 2019 and October 2019; however, the Receiver notes that certain of those payments were intentionally reversed by A2.

Lastly, A2 claims that when the Receiver cancelled the fleet cards, it caused A2 to experience unexpected stoppages, which resulted in late deliveries and subsequent loss of customers and business. A2 did not provide any documentation or other evidence in either the Chaudhry Affidavit or the Second Chaudhry Affidavit to support its claim in this regard, nor did it provide any estimate any quantum of damages that it alleges arose from the cancellation of the fleet cards.

The Receiver's position

The Receiver's position is A2 is not entitled to any rebate. As noted above, the Receiver was unable to find a copy of a CCA executed by A2 in its review of 908's records. However, the Receiver notes that it was unable to identify any evidence of any agreement between 908 and its customers *other than* the CCA. Accordingly, in the Receiver's view, the terms of the standard CCA ought to apply to A2.

The Receiver states that terms of the CCA are the only contractual relationship between the parties, and the CCA does not provide a contractual basis for the rebates to which A2 claims entitlement. According to the Receiver, in consideration for prompt and complete payment of past invoices issued to A2, 908 may have, on a strictly gratuitous basis and as a customer loyalty promotional effort, from time to time provide rebates to A2 based on rates determined in 908's sole discretion from time to time based on the volume of fuel purchased and duly paid for by A2 in prior periods. It is the Receiver's position that if 908 did make such payments, such a practice (including the quantum of the rebate, if any) was a completely discretionary one by 908's management, and was not based on a contractual or legal obligation between 908 and A2. As such, the Receiver denies that either the Receiver or 908 is or was ever under any contractual or legal obligation to offer the alleged rebates claimed by A2.

Further in that regard, the Receiver relies upon the "entire agreement" provision of the CCA which states that the CCA constitutes the entire agreement between the parties and that the parties expressly acknowledge that there are no other promises or representations, either written or oral, that shall be binding on either party unless expressed in the CCA or in another integrated contract between the parties.

In the alternative, the Receiver also relies upon sections 1 to 10 of the CCA which obligate A2 to pay the "gross sales price of all goods and services purchased" within the approved terms of the CCA. According to the Receiver, by virtue of its having failed to pay the full amount owed to 908 in accordance with the terms of the CCA, A2 breached its obligations under the CCA and, thus, forfeited any entitlement that it may have had to receive rebates on prior sales.

The Receiver also asserts that, if the Claims Officer were to see fit to set off any amounts on account of the rebates claimed by A2, A2 has submitted insufficient evidence to substantiate its estimation that it is owed approximately CAD \$37,500 in rebates. It is the Receiver's understanding that one of 908's principals personally established rebates for certain 908 customers on a discretionary basis (including no rebates) based on various factors, including the volume of fuel purchased, the principal's personal relationship with the customer's principals and the economic climate.

Analysis of the Receiver's Claim

The Collection Plan Order provides that, if a Notice of Dispute is submitted by a Subject Customer to the Receiver, the Receiver shall submit a Dispute Package to the Claims Officer in respect of any Disputed Claim that the Receiver intends to pursue before the Claims Officer. Each Dispute Package shall include the applicable Receiver's Claim, the applicable Notice of Dispute together with any supporting documentation filed by the Subject Customer, and any ancillary documentation.

A2 did not submit a Notice of Dispute by the deadline set out in the November 2022 Order, or at all. A2's failure to do so is fatal to its claim, since the November 2022 Order provides that A2 will be "deemed to have abandoned its disputed claim and waived its right to move to have its Default Judgment set aside" if it fails to file a valid Notice of Dispute within 30 days of the granting of the Order. On this basis alone, the Receiver's Claim against A2 is valid since A2 is deemed to have abandoned its dispute of the claim.

However, A2 provided the Chaudhry Affidavit on March 31, 2023, and the Receiver did not advise at that time that A2's dispute of the Receiver's Claim had been abandoned. As a result, in the event that the Claims Officer is wrong that A2 abandoned its dispute of the Receiver's Claim by failing to provide a Notice of Dispute in accordance with the terms of the November 2022 Order, a further analysis of the Receiver's Claim is provided below which presumes that A2 did not abandon its dispute of the Receiver's Claim.

Pursuant to the Collection Plan Order, in carrying out his mandate, the Claims Officer may, among other things, make all necessary inquiries, adopt processes which, in his discretion, he considers appropriate to facilitate the adjudication of the Receiver's Claims and consult with the Receiver, the Subject Customers and any other persons the Claims Officer considers appropriate. Further in that regard, the Claims Officer wrote to A2's legal counsel on June 13, 2025 inviting further written submissions from A2 in response to the Receiver's Affidavit,. The Claims Officer requested that any responding submissions and documentation be provided by A2 by no later than July 14, 2025 and advised that if no responding submissions were provided to the Claims Officer by that date, the Claims Officer could render a binding decision with respect to A2's Disputed Claim. On July 14, 2025, A2 provided the Claims Officer with the Second Chaudhry Affidavit.

As set out in the Collection Plan Order, the Claims Officer, in his discretion, is entitled to decide any Disputed Claim on the basis of the written record contained within the applicable Dispute Package.

The amounts set out in the Receiver's Claim that the Receiver alleges are owed by A2 to 908 represent amounts incurred by A2 during the period of September 23, 2019 to October 13, 2019, following the Receiver's appointment. Based upon the Chaudhry Affidavit, A2 does not dispute that the amounts were incurred during the aforementioned period; however, it asserts that it has already paid some of those amounts, and further, that it is entitled to rebates applicable to the period of July 2019 – October 2019, which exceed any amount that may be owing by A2 to 908.

As a preliminary matter, and with respect to the terms of the agreement between A2 and 908 for the supply of fuel, the Claims Officer finds, based on the evidence submitted, that it is more likely than not that A2 executed a CCA to become a customer of the Fleet Card Program. As noted in the Receiver's Affidavit, entering into the CCA was a precondition of being eligible to participate in the Fleet Card Program. The Receiver was not able to locate any evidence of an agreement between 908 and any of its customers other than the CCA, and it similarly did not identify any alternate agreement between 908 and A2.

A2 states in the Second Chaudhry Affidavit that the Receiver's Claim is based on "a phantom CCA that does not exist", in reference to the fact that the Receiver could not find a properly executed CCA. While it is not disputed that the Receiver was not able to located a CCA executed by A2, Mr. Chaudhry did not go so far as to deny that A2 ever executed a CCA despite being a customer of the Fleet Card Program. As a result, the Claims Officer finds that, on a balance of probabilities, A2 did execute a copy of the CCA in order to participate in the Fleet Card Program (despite the fact that an executed copy cannot be found), and therefore its terms are binding on A2.

With respect to the quantum of the Receiver's Claim, A2 disputes that any material amount is owing by it to 908; however, A2 did not provide any documentation to support its position in this

regard. As noted above, although A2 states that it made payments to 908 between August 2019 and October 2019, the Receiver notes that A2's own evidence indicates that certain of those payments were reversed by A2. There is insufficient evidence to demonstrate that the amounts claimed in the Receiver's Claim have been paid or that any amount other than the amount claimed in the Receiver's Claim is owing.

A2 also states that it is owed a rebate of approximately \$37,500, which exceeds whatever amount may actually be owing by A2 to 908. The CCA makes no reference to the payment of rebates and A2 did not provide evidence of any agreement amongst the parties as to the payment of rebates. Notwithstanding that the CCA does not contemplate the payment of rebates, A2 claims that there was an agreement between A2 and 908 regarding the payment of rebates and that the rebates payable for the period July 2019 – October 2019 should be set off against the amounts set out in the Receiver's Claim.

Based upon the Claims Officer's review of the materials submitted by A2, as well as the Eighth Report, there was no written agreement amongst the parties regarding the payment of rebates. However, does 908's practice of providing rebate (as claimed by A2), establish that such rebates were paid and, in effect, provide evidence of an agreement by 908 to pay rebates, which agreement binds the Receiver? The CCA contains an entire agreement provision. To the extent that rebates may have been paid by 908 to A2, the Receiver submits that they were paid on a gratuitous basis and paid (or not paid) at the discretion of 908's principals.

A2 claims that the rebates that it alleges are owing to it should be set off against the Receiver's Claim. There are two types of set off - legal set off and equitable set off. In the case of legal set off, the party claiming set off must establish that the obligations of both parties are liquidated debts and that both debts are mutual cross-obligations. In the case of the equitable set off, the obligations can be liquidated or unliquidated and there is no requirement of mutuality. In both instances, however, the party claiming set off must establish that they have a legal entitlement to the amount, whether liquidated or unliquidated, that they claim is owed to them. In the instant case, that means that A2 must establish that it was legally entitled to the payment of rebates from 908 such that if 908 did not pay said rebates, A2 had an actionable claim against 908. Based on the written record, it is the Claims Officer's view that A2 has not established that it had a legal entitlement to the payment of rebates by 908 such that would give rise to a cause of action or a legal claim of set off.

A2 has also asserted that that when the Receiver cancelled the fleet cards, it caused A2 to experience unexpected stoppages, which resulted in late deliveries and subsequent loss of customers and business. However, as noted above, A2 did not provide any documentation to or evidence support its claim in this regard, nor did it estimate any quantum of damages that arose from the cancellation of the fleet cards. As a result, based on the written record, the Claims Officer's view is that there is insufficient evidence to establish that A2 suffered any damages resulting from the cancellation of the fleet cards that can be set-off against the Receiver's Claim.

Conclusion

Based upon the written record provided to the Claims Officer, and in accordance with the provisions of the Collection Plan Order, the Claims Officer has determined that the Receiver's Claims against A2 is valid. The Claims Officer finds that A2 is indebted to 908 in the amount of

amounts of CDN \$18,412.50 and USD \$23,828.10 as at May 31, 2020, with interest accruing at 18% per annum (as contemplated in the CCA), without set off or deduction for any rebate amounts claimed.

The Collection Plain Order provides that all USD amounts are to be converted to CAD based on the Bank of Canada's daily average rate for USD in effect on the date of the Collection Plan Order which was \$1.3372 on August 4, 2020. The Claims Officer understands that the total indebtedness owing by A2 to 908 has been converted and recorded in CAD in the Default Judgment issued on April 15, 2021, which awarded judgment against A2 in the amount of CAD \$55,630.38 plus interest at a rate of 18% per annum. The amount awarded under the Default Judgment also includes additional interest accrued on the indebtedness from the time the Receiver initially issued the Receiver's Claim until the date the Default Judgment was granted.

With respect to costs, the Collection Plan Order provides that the Claims Officer has the authority to award costs taking into consideration the factors set out in Rule 57.01 of the *Rules of Civil Procedure*. In the instant case, no costs are awarded at this time, however, in the event that this decision is appealed by either party, the issue of costs shall be left to the judge hearing and deciding said appeal.

August 26, 2025

Edmond Lamek, solely in his capacity as
Claims Officer appointed pursuant to the
Order of the Honourable Mr. Justice Hailey
dated August 4, 2020.

APPENDIX M
RECEIVER'S INTERIM R&D

See attached.

Eagle Travel Plaza

Receiver's Statement of Receipts and Disbursements (by Entity)

For the period of September 30, 2019 to November 4, 2025

Entity:	908593 Ontario	1393382 Ontario	2145754 Ontario	2145744 Ontario	2189788 Ontario	2612550 Ontario	2365407 Ontario	Total
Receipts								
Sales - gas station	\$ 10,188,801	\$ -	\$ 1,101,148	\$ -	\$ 444,720	\$ 52,620	\$ -	\$ 11,787,288
Sales - Fuel Card Business	11,119,770	-	-	-	-	-	-	11,119,770
Advances from Receiver's certificates	9,000,000	-	-	-	-	-	-	9,000,000
Accounts receivable	7,591,114	-	-	-	-	111,625	-	7,702,740
Sale of assets - Other	1,568,313	696,510	40,000	-	-	-	16,084	2,320,907
Cash on hand	905,878	-	100,958	-	-	490,413	630	1,497,879
Sale of assets - Land and building	-	1,475,897	-	-	-	-	-	1,475,897
HST Refunds	517,311	-	-	-	-	-	-	517,311
Insurance Settlement	200,000	-	-	-	-	-	-	200,000
Foreign exchange gain	312,954	-	-	-	-	-	-	312,954
Mortgaged properties pay-out	270,733	-	-	-	-	-	-	270,733
Cash surrender value of life insurance policies	88,451	-	-	-	-	-	-	88,451
Sales - restaurant	55,368	-	-	-	-	-	-	55,368
Rent	-	24,650	-	16,382	-	-	-	41,032
Interest	32,092	-	312	-	-	2,500	-	34,904
Total Receipts	41,850,785	2,197,057	1,242,418	16,382	444,720	657,158	16,714	46,425,234
Disbursements								
Fuel purchases	16,347,905	-	824,190	-	329,789	38,234	-	17,540,118
Repayment of Receiver's certificates	9,000,000	-	-	-	-	-	-	9,000,000
Receiver's fees	4,816,442	56,500	216,993	16,950	139,852	16,950	16,950	5,280,636
Legal fees and disbursements	3,522,011	22,600	34,450	5,650	7,816	5,650	5,650	3,603,828
Comdata and T-Chek payments	1,397,037	-	-	-	-	-	-	1,397,037
Loan interest	1,334,714	-	-	-	-	-	-	1,334,714
Store purchases	666,361	-	114,980	-	55,553	-	-	836,894
Payroll and related expenses	489,274	-	-	-	2,738	-	-	492,011
Repairs and maintenance	165,584	72,490	11,396	283	972	-	121	250,846
Computer services	198,524	-	1,488	-	1,488	-	-	201,500
Subcontractor	129,064	-	49,666	-	15,030	-	-	193,761
Bank fees and credit card fees	163,488	-	101	-	7,660	15	-	171,265
Insurance	92,730	26,052	9,982	1,109	-	-	-	129,873
Utilities	97,610	-	20,339	-	-	-	3,422	121,371
Security costs	96,694	-	1,065	-	1,527	-	-	99,286
Property taxes	-	67,513	-	-	-	-	-	67,513
Appraisal fees	22,351	22,351	2,712	-	-	-	-	47,415
Restaurant purchases	25,309	-	-	-	-	-	-	25,309
Advertising	11,569	9,683	-	-	-	-	-	21,251
QST remitted	8,302	-	-	-	-	-	-	8,302
Sales commission	-	-	-	-	-	-	5,861	5,861
Rent	4,765	-	-	-	-	-	-	4,765
GST/HST remitted	-	-	3,213	-	-	-	-	3,213
Canada Post	2,786	-	189	-	-	-	-	2,976
TSSA	1,776	-	-	-	-	-	-	1,776
OSB filing fees	293	223	70	70	70	70	70	867
Transfer of funds to bankruptcy estate	17,911	12,346	-	-	-	11,509	-	41,766
Total Disbursements	38,612,500	289,758	1,290,835	24,062	562,495	72,428	32,074	40,884,152
Net Cash Receipts prior to account transfers	3,238,285	1,907,299	(48,418)	(7,680)	(117,775)	584,730	(15,361)	5,541,081
Transfer from (to) accounts	(189,233)	-	48,418	7,680	117,775	-	15,361	0.00
Net Receipts over Disbursements before Distributions	\$ 3,049,051	\$ 1,907,299	\$ 0.00	\$ -	\$ -	\$ 584,730	\$ -	\$ 5,541,081
Distributions/Repayments								
Distribution	14,115	1,904,646	-	-	-	581,239	-	2,500,000
Total Distributions/Repayments	14,115	1,904,646	-	-	-	581,239	-	2,500,000
Net Receipts over Disbursements	\$ 3,034,936	2,654	\$ 0	\$ -	\$ -	\$ 3,491	\$ -	\$ 3,041,081

APPENDIX N
FEE AFFIDAVIT OF CHRISTOPHER J. MAZUR

See attached.

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, 243126A4 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

AFFIDAVIT OF CHRISTOPHER J. MAZUR

(SWORN NOVEMBER 5, 2025)

I, Christopher J. Mazur, of the Town of Haldimand in the Province of Ontario,

MAKE OATH AND SAY:

1. I am a Senior Vice President of BDO Canada Limited (“**BDO**”), Court appointed receiver (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties 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 as such have knowledge of the matters hereinafter deposed.
2. The Receiver was appointed pursuant to an order of the Honourable Justice Hainey dated September 30, 2019 (as subsequently amended, the “**Appointment Order**”).
3. Pursuant to paragraphs 21, 22 and 23 of the Appointment Order, the Receiver and its legal counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court, and are required to pass their accounts from time to time.
4. I confirm the amount of \$515,103.50 accurately reflects the time charges and fees incurred by the Receiver together with disbursements totaling \$26.94 for the period September 1, 2022 through to October 31, 2025. Total hours incurred during the period are 1,249.45 resulting in an average hourly rate of \$412.26. Attached as **Appendix “A”** is the summary of the Receiver’s monthly invoices for the period September 1, 2022 to October 31, 2025 together with **Exhibits “1-27”** which are copies of the invoices rendered by BDO in its capacity as Receiver during the period which total \$582,097.40 inclusive of fees, disbursements and applicable taxes.

5. The hourly billing rates set out in the Receiver's accounts are the normal hourly rates charged by the Receiver for services rendered in relation to similar proceedings.
6. I consider the amounts disclosed for the Receiver's fees and expenses to be fair and reasonable considering the circumstances connected with this administration.
7. This Affidavit is made in support of a motion to, *inter alia*, approve the attached accounts of BDO, together with the fees and disbursements detailed therein.

[Handwritten signature]

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.**

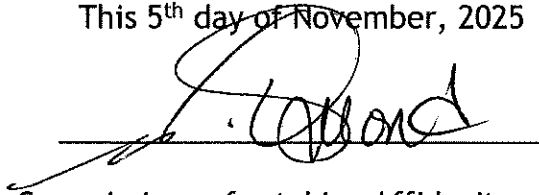
Appendix "A"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2022 to October 31, 2025

Exhibit #	Period	Hours	AVG FEE RATE (Excl. HST)	Invoice Amount	HST	Sub-Total	Disbursements	HST on Disb	Sub-total	Total Invoice
1	Sep-22	129.60	\$ 354.53	\$ 45,946.50	\$ 5,973.05	\$ 51,919.55	\$ -	\$ -	\$ -	\$ 51,919.55
2	Oct-22	50.60	397.28	20,102.50	2,613.33	22,715.83	\$ -	\$ -	\$ -	\$ 22,715.83
3	Nov-22	107.30	398.97	42,809.50	5,565.24	48,374.74	\$ -	\$ -	\$ -	\$ 48,374.74
4	Dec-22	29.60	387.79	11,478.50	1,492.21	12,970.71	\$ -	\$ -	\$ -	\$ 12,970.71
5	Jan-23	55.40	430.63	23,857.00	3,101.41	26,958.41	\$ -	\$ -	\$ -	\$ 26,958.41
6	Feb-23	36.20	438.18	15,862.00	2,062.06	17,924.06	\$ -	\$ -	\$ -	\$ 17,924.06
7	Mar-23	36.90	385.58	14,228.00	1,849.64	16,077.64	\$ -	\$ -	\$ -	\$ 16,077.64
8	Apr-23	59.70	433.91	25,904.50	3,367.59	29,272.09	\$ -	\$ -	\$ -	\$ 29,272.09
9	May-23	58.90	416.13	24,510.00	3,186.30	27,696.30	\$ -	\$ -	\$ -	\$ 27,696.30
10	Jun-23	23.50	429.64	10,096.50	1,312.55	11,409.05	\$ -	\$ -	\$ -	\$ 11,409.05
11	Jul-23	52.30	439.90	23,007.00	2,990.91	25,997.91	\$ -	\$ -	\$ -	\$ 25,997.91
12	Aug-23	129.00	400.10	51,613.00	6,709.69	58,322.69	\$ -	\$ -	\$ -	\$ 58,322.69
13	Sep-23	61.05	378.98	23,136.50	3,007.75	26,144.25	\$ 26.94	\$ 3.50	\$ 30.44	\$ 26,174.69
14	Oct-23	14.80	400.37	5,925.50	770.32	6,695.82	\$ -	\$ -	\$ -	\$ 6,695.82
15	Nov-23	35.70	437.44	15,616.50	2,030.15	17,646.65	\$ -	\$ -	\$ -	\$ 17,646.65
16	Dec-23	45.70	423.28	19,344.00	2,514.72	21,858.72	\$ -	\$ -	\$ -	\$ 21,858.72
17	Jan-24	19.70	401.42	7,908.00	1,028.04	8,936.04	\$ -	\$ -	\$ -	\$ 8,936.04
18	Feb-24	20.50	421.93	8,649.50	1,124.44	9,773.94	\$ -	\$ -	\$ -	\$ 9,773.94
19	Mar-24	21.10	472.87	9,977.50	1,297.08	11,274.58	\$ -	\$ -	\$ -	\$ 11,274.58
20	Apr-24	50.40	427.34	21,538.00	2,799.94	24,337.94	\$ -	\$ -	\$ -	\$ 24,337.94
21	May-24	17.40	465.57	8,101.00	1,053.13	9,154.13	\$ -	\$ -	\$ -	\$ 9,154.13
22	Jun-24	16.00	482.50	7,720.00	1,003.60	8,723.60	\$ -	\$ -	\$ -	\$ 8,723.60
23	Jul-24	19.40	408.51	7,925.00	1,030.25	8,955.25	\$ -	\$ -	\$ -	\$ 8,955.25
24	Aug-24	8.50	489.71	4,162.50	541.13	4,703.63	\$ -	\$ -	\$ -	\$ 4,703.63
25	Sep-24	11.50	411.09	4,727.50	614.58	5,342.08	\$ -	\$ -	\$ -	\$ 5,342.08
26	Oct-24	4.20	401.79	1,687.50	219.38	1,906.88	\$ -	\$ -	\$ -	\$ 1,906.88
27	Nov 1, 2024 - Oct 31, 2025	134.50	440.67	59,269.50	7,705.04	66,974.54	\$ -	\$ -	\$ -	\$ 66,974.54
		1,249.45	\$ 412.26	\$ 515,103.50	\$ 66,963.46	\$ 582,066.96	\$ 26.94	\$ 3.50	\$ 30.44	\$ 582,097.40

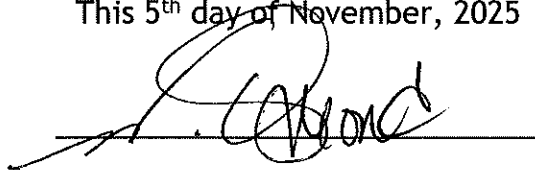
Attached is Exhibit "1"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.*



Tel: 905-524-1008
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BDO Canada Limited
25 Main Street West, Suite 805
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25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Oct-22	908593 ONTARIO LIMITED, et al	CINV0462171-JJ

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of September 1, 2022 to September 30, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	10.40	\$ 510.00	\$ 5,304.00
Vice President			
A. Consoli	70.90	425.00	30,132.50
Manager			
A. Boettger	12.50	350.00	4,375.00
S. Burrowes	0.60	350.00	210.00
Staff			
C. Casco	4.30	150.00	645.00
G. Harper	2.70	250.00	675.00
N. Ormond	3.00	275.00	825.00
R. Bartolini	2.00	150.00	300.00
S. Murphy	22.40	150.00	3,360.00
S. Rickards	0.80	150.00	120.00
	129.60		\$ 45,946.50
HST on BDO Fees			5,973.05
Total Fees			\$ 51,919.55
Total Invoice			<u><u>\$ 51,919.55</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2022

Date	Name	Hours	Comments
1-Sep-22	Angelo Consoli	1.50	Call with Counsel re: customer garnishment, settlement proposal; review customer supporting documentation; updates to Report Schedules; correspondence with customer re: analysis on proposed customer Settlement offer;
1-Sep-22	Stephanie Burrowes	0.50	Transaction detail.
5-Sep-22	Adam Boettger	3.00	Prepare EFS Collection G/L allocation for August 2022; Prepare EFS Collection HST calculations for August 2022; Update Master AR Collection Tracker with August 2022 collections; Prepare updated R&D as at August 31, 2022; Prepare and send QST Returns; Draft and send letter to accompany QST returns requested filing codes to complete future monthly QST returns electronically.
6-Sep-22	Adam Boettger	4.00	Review HST return calculations to date and reconcile to R&D.
6-Sep-22	Angelo Consoli	6.50	Drafting Court Report; review and updates to related schedules and meetings with staff to review/discuss same; correspondence with Counsel re: customer settlement offer, related Guarantor, etc.; meeting with Chris to discuss various estate matters;
6-Sep-22	Carla Casco	1.20	Prepare cheque requisitions, set up payables print cheques, deposits, and other banking tasks.
6-Sep-22	Chris Mazur	0.90	Attend re: Roadmaster, court report content, timing, HST, R&D;
6-Sep-22	Sherri Murphy	2.10	Prepare schedules for report.
7-Sep-22	Angelo Consoli	8.30	Discussions re: customer garnishment, settlement offer and proposed next steps; analysis re: court report schedules and reconciliation of same; review and updates to Court report; discussions with staff and review and reconciliation re: related schedules;
7-Sep-22	Sherri Murphy	3.30	Prepare schedules for affidavit.
8-Sep-22	Adam Boettger	4.50	Discussion with A. Consoli regarding interim R&D and HST reconciliation; Prepare updated interim R&D as at August 31, 2022;
8-Sep-22	Angelo Consoli	8.80	Correspondence with Counsel regarding Court Report, related motions, fee affidavit and related schedules; review and updates to Court Report and schedules; review notice from Trustee re: former Eagle customer and related correspondence with Trustee; review and analysis re: customer garnishments settled / disputed and update to Counsel; calls with Counsel re: various customer disputes, next steps re: submission to Claims Officer, garnishment and related property searches; meeting to review report schedules, R&D and updates;
8-Sep-22	Carla Casco	1.00	Reconcile bank accounts.
8-Sep-22	Chris Mazur	1.40	Attend re: Roadmaster, report to court, supplemental and affidavit, HST , R&D, cost allocations;
8-Sep-22	Nicole Ormond	2.00	Prepare Fee Affidavit and related exhibits.
8-Sep-22	Sherri Murphy	6.00	Prepare schedules for affidavit.
9-Sep-22	Angelo Consoli	4.80	Review and reconciliation of report schedules; review and updates to Report and correspondence with Counsel re: same; correspondence with Counsel re: customer settlement offer, dispute and proposed response; review and revisions to Affidavit and related schedules;
9-Sep-22	Carla Casco	0.20	Prepare cheque requisition, set up payable and printed cheque.
9-Sep-22	Chris Mazur	1.10	Attend re: preparation for court report, Roadmaster;
9-Sep-22	Glenn Harper	1.00	Review and correspondence with Vendor re: site access and account;
9-Sep-22	Rose Bartolini	2.00	File review for customer documents.

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2022

Date	Name	Hours	Comments
9-Sep-22	Sherri Murphy	6.00	Prepare schedules for report.
12-Sep-22	Adam Boettger	0.50	Updated interim R&D;
12-Sep-22	Angelo Consoli	6.50	Various correspondence with Counsel re: customer account garnishment, dispute, proposed terms of settlement; review and correspondence re: Court Report and related Motion and materials; review and revisions to Affidavit and related schedules; discussions re: R&D updates; review CGC reporting schedule;
12-Sep-22	Carla Casco	1.00	Prepare cheque requisition, set up payable and printed cheque.
12-Sep-22	Chris Mazur	1.40	Attend re: settlement talks, report to court, fee affidavit, Roadmaster, review draft report to CIBC;
12-Sep-22	Nicole Ormond	1.00	Amend and commission Affidavit and Exhibits.
12-Sep-22	Sherri Murphy	5.00	Prepare schedules for report.
13-Sep-22	Angelo Consoli	5.80	Calls with Counsel to review and discuss Court Report, Orders sought, etc.; review and updates to Court Report and related schedules; correspondence with Counsel re: proposed customer settlement terms; bank reconciliations; review and discussions with staff re: court report schedules and updates thereto; compile appendices and forward to Counsel;
13-Sep-22	Chris Mazur	2.10	Review/revise report to court. Telephone discussion with resources, review counsel's comments on court report;
13-Sep-22	Glenn Harper	0.50	Review Eagle email accounts.
13-Sep-22	Susan Rickards	0.80	Payment to vendor and file review.
14-Sep-22	Adam Boettger	0.50	Updated interim R&D;
14-Sep-22	Angelo Consoli	4.30	Updates to Report and correspondence with Counsel re: same; correspondence re: cost allocations and related funds transfer; review corp. and related PPSA documents; review update from CGC re: customer account garnishments; call and correspondence with Counsel re: Report appendices, revisions thereto, receivership parties and related activity/operations, etc.;
14-Sep-22	Chris Mazur	0.60	Attend re: Roadmaster settlement, court attendance, email to CIBC;
15-Sep-22	Angelo Consoli	2.40	Correspondence with Counsel re: Court proceedings, timeline, outstanding matters and next steps; correspondence with the Bank re: Court Proceedings, timeline and next steps; call with Counsel re: 2612 security documents / review; call with Counsel re: customer disputes, RSG, etc.;
15-Sep-22	Carla Casco	0.60	Prepare cheque requisition, set up payable and printed cheque, deposits.
15-Sep-22	Glenn Harper	0.10	Receipt/review communication received from law firm regarding collection of debt.
16-Sep-22	Angelo Consoli	2.50	Review and execute Customer Settlement Agreements; Call with Counsel re: outcome of discussion with RSG Law and related customer accounts dispute, proposed settlement, next steps, etc.;
19-Sep-22	Angelo Consoli	2.80	Review and reconciliation re: CGC reporting; review and update AR Collections tracking review RSG Law proposal and initial comments to Counsel;
19-Sep-22	Carla Casco	0.30	Receipt cheques and prepared deposit slips.
19-Sep-22	Chris Mazur	0.20	Correspondence re: final Roadmaster settlement terms;

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2022

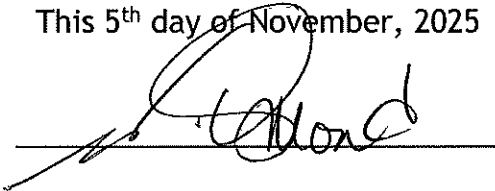
Date	Name	Hours	Comments
20-Sep-22	Angelo Consoli	3.20	Correspondence with Counsel re: RSG Customers, proposed settlement, disputes, etc.; review documentation and provide summary of proposed account settlements; correspondence with Counsel re: security review documentation; correspondence with Eagle payroll administrator re: records; review CGC statement;
20-Sep-22	Chris Mazur	0.70	Attend re: various A/R, 261 Ontario Corp, RSG customer accounts;
21-Sep-22	Angelo Consoli	1.20	Correspondence with Counsel for customer re: garnishment; correspondence with customer re: Judgement, proposed payment, etc.; review and correspondence with counsel re: customer payment;
21-Sep-22	Glenn Harper	0.50	Review Eagle email accounts.
22-Sep-22	Angelo Consoli	3.00	Meeting to review various estate matters, RSG accounts, disputed accounts, CGC statements, etc.; review and correspondence with Counsel re: RSG accounts and provide instructions re: next steps; call with customer re: disputed account, proposed settlement terms; prepare and submit Settlement Agreement; call with Counsel to discuss outcome of Case Conference, next steps and discuss with the customers counsel;
22-Sep-22	Chris Mazur	0.80	Attend re: RSG clients, other A/R, CGC collection status, Atradius settlement progress;
23-Sep-22	Angelo Consoli	0.80	Review Skip Trace reports and related search history reports on 4 Guarantors;
23-Sep-22	Glenn Harper	0.60	Review and follow up on Skip Trace reports;
26-Sep-22	Angelo Consoli	2.20	Correspondence with Counsel re: Quebec proceedings, next steps, review for customer related contact info; call with Counsel to discuss Shan, RSG, Skip trace reports, etc.; review guarantor data and summary of same;
27-Sep-22	Angelo Consoli	4.50	Call with CGC re: status update on collection efforts, garnishments, etc.; call with Counsel re: discussions with RSG customer proposed settlements, timeline, Shan, disputed accounts and next steps; correspondence with counsel re: customer settlement payment; compile summary and search records re: Guarantor skip traces and forward to Counsel;
27-Sep-22	Chris Mazur	0.80	Prepare and attend call with CGC;
27-Sep-22	Stephanie Burrowes	0.10	Transaction detail.
28-Sep-22	Angelo Consoli	0.40	Review PPSA notice re: customer account and update to counsel; review re: collection tracker;
28-Sep-22	Chris Mazur	0.10	Attend re: Balram;
29-Sep-22	Angelo Consoli	0.60	correspondence with Counsel re: outcome of Quebec enforcement proceedings, customer settlement proposal; call to discuss customer disputes, timing of cross examinations, etc.;
29-Sep-22	Chris Mazur	0.30	Attend re: CGC, Quebec Judgments;
30-Sep-22	Angelo Consoli	0.80	Correspondence with customer, review and execute Settlement Agreement and return same; review and correspondence re: account transactions and customer cheques;
		<u>129.60</u>	

Attached is Exhibit "2"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "Nicole Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

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25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Nov-22	908593 ONTARIO LIMITED, et al	CINV0462171-KK

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of October 1, 2022 to October 31, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	4.00	\$ 510.00	\$ 2,040.00
Vice President			
A. Consoli	37.10	425.00	15,767.50
Manager			
A. Boettger	2.80	350.00	980.00
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	1.40	150.00	210.00
G. Harper	2.10	250.00	525.00
S. Murphy	2.50	150.00	375.00
S. Rickards	0.20	150.00	30.00
	50.60		\$ 20,102.50
HST on BDO Fees			2,613.33
Total Fees			\$ 22,715.83
Total Invoice			\$ 22,715.83

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1 to October 31, 2022

Date	Name	Hours	Comments
3-Oct-22	Angelo Consoli	1.20	Correspondence with counsel re: RSG customer update on garnishments, proposed settlements, terms, timing, etc.; call re: Gigg and next steps/considerations; review and approval of supplier invoices and correspondence with vendor;
3-Oct-22	Chris Mazur	0.40	Attend re: Quebec A/R, CGC progress and commisions.
3-Oct-22	Glenn Harper	0.10	Attend re: skip trace searches.
3-Oct-22	Stephanie Burrowes	0.50	Transaction detail download;
4-Oct-22	Angelo Consoli	3.40	Correspondence with Eagle customer re: Settlement Agreement, payments; correspondence with customer counsel re: Notice of garnishment, Claim, settlement offer; update collection tracking schedule; update summary of customer settlements, garnishments and outstanding accounts, etc.;
4-Oct-22	Carla Casco	0.20	Prepare cheque requisitions, set up payables and print cheques;
4-Oct-22	Sherri Murphy	1.20	Prepare schedules for reporting;
5-Oct-22	Angelo Consoli	1.50	Correspondence with CGC, review Settlement Proposal, approve same and prepare Settlement Agreement; call with skip trace firm rep re: findings, additional information requests;
5-Oct-22	Carla Casco	0.60	Prepare cheque requisitions, set up payables and print cheques;
5-Oct-22	Chris Mazur	0.20	Attend re: CGC settlement.
5-Oct-22	Glenn Harper	0.50	Review Eagle email accounts.
6-Oct-22	Angelo Consoli	3.20	Correspondence with CGC re: comments from customer counsel re: Proposed settlement terms; review and update collection summary schedule and related outstanding accounts / guarantor judgements vis a vis DJ #1 and DJ #2; correspondence re: update on RSG and related customer accounts, proposed settlements, etc.;
11-Oct-22	Angelo Consoli	2.20	Review and approval of supplier invoice; review counsel correspondence re: Proposed Settlement and comments from customer counsel; update to CGC re: same and revise Settlement Agreement; call with counsel to discuss update call with RSG, Quebec customer settlement proposal, etc.;
11-Oct-22	Carla Casco	0.40	Receipt cheque, prepare deposit, set up payable and print cheque;
11-Oct-22	Chris Mazur	0.60	Attend re: Quebec enforcement.
12-Oct-22	Angelo Consoli	3.00	Correspondence with customer counsel re: garnishment notice, settlement proposal; correspondence with counsel re: court proceedings, various file matters; review request from RSG customers, compile and submit documents to counsel; review and comments on schedule;
12-Oct-22	Chris Mazur	0.20	Attend re: A/R, Ramo trucking.
12-Oct-22	Susan Rickards	0.20	Payment to vendor.
13-Oct-22	Angelo Consoli	1.50	Review documentation supplied by customer counsel; correspondence with A&B re: same; review records re: RSG customer account and update counsel; review and update schedule re: collections / garnishments;
13-Oct-22	Sherri Murphy	0.50	Prepare schedules for report.
14-Oct-22	Angelo Consoli	1.80	Correspondence with customer counsel; review and updates to Customer enforcement tracking schedule, status of outstanding accounts / Guarantors;
16-Oct-22	Adam Boettger	0.50	Prepare September 2022 EFS Collection journal entries

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1 to October 31, 2022

Date	Name	Hours	Comments
17-Oct-22	Angelo Consoli	2.50	Customer account analysis re: garnishments, charges and prepare summary of same; review and updates to collection tracking summary, garnishments, etc.;
17-Oct-22	Carla Casco	0.20	Set up payable and print cheque;
17-Oct-22	Chris Mazur	0.20	Attend to customer settlement;
18-Oct-22	Angelo Consoli	2.20	Review CGC correspondence and analysis re: customer collections and related charges, status of accounts; draft e-mail re: analysis / considerations;
18-Oct-22	Glenn Harper	0.50	Review Eagle email accounts.
19-Oct-22	Angelo Consoli	1.20	Review and analysis re: customer account schedules, disputes, etc.;
20-Oct-22	Angelo Consoli	1.50	Call with Counsel re: various estate file matters, customer disputes, Court Motion, creditor claims, etc.; review and correspondence with CGC re: customer settlement discussions and update to counsel;
20/Oct/22	Chris Mazur	1.40	Attend re: CGC accounts, prepare for and attend call with IC re: pending court date and items to address. Email to claims officer.
21-Oct-22	Angelo Consoli	1.80	Correspondence with Counsel re: customer counsel dispute and forward Settlement Agreement; discussions re: disputes, account and Guarantor analysis;
24/Oct/22	Angelo Consoli	1.50	Reconcile collection tracking vs Guarantor listing re: next steps; customer dispute; correspondence re: report schedules;
24/Oct/22	Sherri Murphy	0.30	Prepare schedules for report.
25/Oct/22	Angelo Consoli	2.20	Correspondence with Counsel re: RSG customer accounts, proposed settlements, terms, etc. for accepted accounts and next steps re: balance of accounts; update status of customer/guarantor accounts and located guarantor info re: searches;
26/Oct/22	Angelo Consoli	3.50	review customer account detail and call with customer counsel re: Judgement, rejection of proposed Settlement Offer, next steps, etc.; call with Receiver Counsel re: same; review and execute RSG customer Settlement Agreements, review confirmation of garnishment for customer account and update SA; correspondence re: Cross Examinations; review CGC customer account summary;
26/Oct/22	Chris Mazur	0.20	Review CGC reporting.
26-Oct-22	Sherri Murphy	0.50	Preliminary schedule for report .
27/Oct/22	Chris Mazur	0.30	Attend re: customrer collection, settlement;
27/Oct/22	Glenn Harper	0.50	Monitor email accounts.
28/Oct/22	Angelo Consoli	0.10	Call with Counsel re: customer Settlement Agreement, review and execute same; review and updates re: service list, court report, related appendices, etc.; CGC correspondence; prepare and submit customer Satisfaction Pieces;
28/Oct/22	Chris Mazur	0.20	Attend re: Court report, service list
31/Oct/22	Adam Boettger	2.30	Prepare HST calculations for the month ended September 30, 2022; File HST returns for the month ended September 30, 2022; Prepare interim statement of receipts and disbursements as at September 30, 2022
31/Oct/22	Angelo Consoli	2.80	Reconcile Default Judgment Guarantor listing, verify contact info, forward information to Counsel; correspondence with Counsel re: same; review and comparison re: 908 PPSA listing and correspondence with Counsel re: same, RSG, etc.
31/Oct/22	Chris Mazur	0.30	Attend re: file matters;

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1 to October 31, 2022

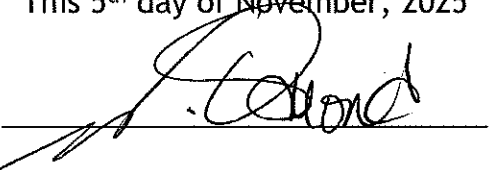
Date	Name	Hours	Comments
31/Oct/22	Glenn Harper	0.50	Monitoring email accounts.
		50.60	

Attached is Exhibit "3"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

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25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

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25 Main Street West Suite 805
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L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Dec-22	908593 ONTARIO LIMITED, et al	CINV0462171-LL

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of November 1, 2022 to November 30, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	10.20	\$ 510.00	\$ 5,202.00
Vice President			
A. Consoli	78.30	425.00	33,277.50
Manager			
A. Boettger	2.80	350.00	980.00
S. Burrowes	1.10	350.00	385.00
Staff			
C. Casco	5.60	150.00	840.00
G. Harper	7.30	250.00	1,825.00
S. Rickards	2.00	150.00	300.00
	107.30		\$ 42,809.50
HST on BDO Fees			5,565.24
Total Fees			\$ 48,374.74
Total Invoice			\$ 48,374.74

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2022

Date	Name	Hours	Comments
1/Nov/22	Angelo Consoli	3.50	correspondence with counsel re: customer payment and confirm receipt of same; review and compile list of Guarantor account details; reconcile customer payments; correspondence with Counsel re: request for customer invoice details and follow up with staff re: same; review and compile updated creditor list for report schedule;
1/Nov/22	Carla Casco	0.20	Prepare deposit.
1/Nov/22	Chris Mazur	0.30	Attend re: secured/service list and court report.
1/Nov/22	Glenn Harper	0.20	Attempts to access SIR portal, communications to SIR regarding same.
2/Nov/22	Angelo Consoli	3.00	correspondence with Counsel re: RSG customer settlements, timing of payments, etc. and coordinate payments; review and correspondence re: CGC customer account reporting and response re: customer account analysis; correspondence re: Atradius;
2/Nov/22	Carla Casco	1.00	Set up payables, prepare cheque requisitions and print cheques.
2/Nov/22	Chris Mazur	0.70	Attend re: CGC reports and RSG A/R settlements. status of Atradius, email to Counsel.
2/Nov/22	Glenn Harper	0.10	Attend re: payables matter.
2/Nov/22	Stephanie Burrowes	1.00	Transaction detail. Review and update R&D section in transaction detail.
3/Nov/22	Adam Boettger	2.00	Prepare October 2022 EFS Collection journal entries; Prepare HST calculations for October 2022; File HST returns for October 2022; Update tracking of QST ITCS for account collections in October 2022
3/Nov/22	Angelo Consoli	4.30	review materials and attend call with Counsel to discuss Cross Examination, court report materials, etc.; review additional documentation re: cross examination;
3/Nov/22	Chris Mazur	0.10	Email from Counsel re: Atradius.
4/Nov/22	Angelo Consoli	4.50	correspondence with Counsel re: RSG customer disputes and review thereof; correspondence with customers (JD Trans, Deltaura re: PPSA, US Op's); update Report listing; review and discussions re: R&D; correspondence with Chris re: estate matters, Court Report, proposed distribution, etc.; review and approval of supplier invoices;
4/Nov/22	Carla Casco	1.00	Prepare cheque requisitions, set up payables and print cheques.
4/Nov/22	Chris Mazur	0.50	Attend re: CGC matter, court attendance, A/R, M&M matter/exam.
7/Nov/22	Angelo Consoli	5.50	prepare for and call with Counsel re: Cross Examinations; review Affidavit and related materials; correspondence with staff re: SIR reports; correspondence re: customer PPSA discharge;
7/Nov/22	Chris Mazur	0.20	Attend re: settlement of A/R for Royal Bhatti Transport.
7/Nov/22	Glenn Harper	0.10	Inquiry with GoDaddy regarding recent changes to WHOIS database.
7/Nov/22	Glenn Harper	0.50	Discuss access issues with Benoit @ SIR.
7/Nov/22	Susan Rickards	0.20	Payment to vendors.
8/Nov/22	Adam Boettger	0.50	Update interim R&D.
8/Nov/22	Angelo Consoli	7.00	correspondence with Counsel re: various court report matters, service, appendices (and compile same), etc.; correspondence with staff re: access to SIR to obtain customer data; review and correspondence with CGC re: customer accounts, customer settlement offer; review and updates to Court Report and related schedules / appendices;
8/Nov/22	Chris Mazur	0.40	Attend re: Court Report.
8/Nov/22	Glenn Harper	0.60	Research customer code and related sales information via SIR database; Communications with SIR Solutions re: access issues to site.
8/Nov/22	Susan Rickards	0.30	Payment to vendor.
9/Nov/22	Adam Boettger	0.30	Discussion regarding sales, purchases and interim R&D.

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2022

Date	Name	Hours	Comments
9/Nov/22	Angelo Consoli	6.50	correspondence with Counsel re: various court report matters, update schedules for inclusion therein; attend Customer Cross Examinations; review and discussions re: final revisions to Report; correspondence with Counsel re: customer request to discharge PPSA; review customer AR reports; review Eagle records re: M&M; review Affidavit and related materials for Cross Examination;
9/Nov/22	Chris Mazur	3.30	CGC issue and settlement, attend re: M&M and Gigg matters, review report to court, call with Counsel re: examination and court report, attend re: distribution amount.
9/Nov/22	Glenn Harper	1.50	Obtain customer historical sales from SIR database for both CDN and USD.
9/Nov/22	Susan Rickards	1.50	Collate documents for examination.
10/Nov/22	Angelo Consoli	5.70	Attend to Cross Examination; correspondence with Counsel re: various customer settlement proposals and prepare draft customer summary chart re: same;
10/Nov/22	Chris Mazur	0.40	Attend re: M&M examination, various emails.
11/Nov/22	Angelo Consoli	3.50	correspondence with Counsel re: customer dispute, proposed settlements, etc.; review, proposals and complete disputed customer account settlement summaries;
11/Nov/22	Chris Mazur	0.50	Attend re: Royal Bhatti/CGC settlement proposal and collections.
14/Nov/22	Angelo Consoli	4.00	correspondence with Counsel re: RSG customers, Guarantors, PPSA registrations, etc.; review same and prepare customer account summary for Counsel; review Eagle records re: customer dispute, prepare summary and response to customer; review Counsel update re: Atradius matter and response; correspondence with CGC re: customer settlement;
14/Nov/22	Chris Mazur	0.40	Attend re: A/R, letter from counsel re: Atradius
14/Nov/22	Glenn Harper	0.50	Eagle email account monitoring.
15/Nov/22	Angelo Consoli	1.50	compile customer account details for CLD customers in response to counsel request; receipt of notice of motion from customer and update to counsel;
16/Nov/22	Angelo Consoli	1.80	correspondence with Counsel re: customer Notice of Motion, claim and related correspondence with customer and its counsel; review and compile same for counsel; review and discuss request re: data for Indo Canadian account, proceedings with Claims Officer, etc.;
17/Nov/22	Angelo Consoli	1.00	review and account analysis re: customer e-mail; correspondence with counsel re: Motion materials, revisions thereto;
18/Nov/22	Angelo Consoli	2.20	review customer correspondence re: dispute, analysis re: DJ vs Settlement Amounts, accrued interest, etc.; correspondence with Counsel re: RSG customer disputes, settlement proposals, proposed terms, etc.; correspondence re: customer Notice of Motion, settlement offer, etc.; follow up re: Indo Canadian data;
18/Nov/22	Chris Mazur	0.30	Attend re: various A/R.
18/Nov/22	Glenn Harper	0.30	Searches for 2014 and 2015 customer sales data from SIR as per Counsel's request.
21/Nov/22	Angelo Consoli	4.50	Call with Counsel re: RSG customer settlement, customer disputes, submission of customer Affidavit and related materials, etc.; attend Court hearing re: distribution hearing; prepare letters and Satisfaction Pieces to 3 customers re: Settlement Agreements; review customer correspondence re: dispute, prepare summary charts and e-mail response to customer re: Settlement proposal; review CGC correspondence re: customer dispute, review customer account summary and response; call to discuss Atradius matter, CLD customers, etc.;
21/Nov/22	Chris Mazur	0.90	Attend re: Atradius settlement progress, prepare for and attend court.

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2022

Date	Name	Hours	Comments
21/Nov/22	Glenn Harper	1.00	Obtain SIR customer sales data;
22/Nov/22	Angelo Consoli	3.20	review and execute Customer Settlement Agreement, correspondence with Counsel re: same; review customer Affidavit and correspondence with Counsel re: same; discussions with Counsel re: issuance of Court Order, distribution, customer settlement proposal, customer dispute and submission of evidence;
22/Nov/22	Carla Casco	0.30	Prepare deposit and emails.
22/Nov/22	Chris Mazur	0.60	Attend re: North Trans, Atradius, telephone discussion with Counsel on mediation option.
23/Nov/22	Angelo Consoli	3.00	correspondence re: receipt of Court Orders, distribution and related update to the Bank, submission of customer documentation re: dispute; review and discuss bank account balances; review update from Counsel re: mediation; correspondence with vendor re: invoice; review and compile documentation and account summary re: Atradius customer submission;
23/Nov/22	Carla Casco	0.20	Set up payable and print cheque.
23/Nov/22	Chris Mazur	0.50	Attend re: customer disputes/settlements, distribution;
24/Nov/22	Angelo Consoli	4.00	complete review of customer express code data and forward to Bank's counsel for review; call with Bank's counsel re: same and provide additional customer information; correspondence re: Interim Distribution to the Bank; review Eagle records re: customer CCA, update to Counsel re: Settlement proposal; correspondence with Counsel re: RSG customer payments; review and prepare customer account analysis re: disputed amounts and forward to counsel for review;
24/Nov/22	Angelo Consoli	0.60	Call with the Bank and related letter re: distribution; review and execute Direction re: Arctic Fox property;
24/Nov/22	Carla Casco	0.50	Set up 3 wire transfers and other banking tasks.
24/Nov/22	Chris Mazur	0.10	Attend re: bank transfers;
24/Nov/22	Glenn Harper	1.50	Extract customer account and invoices from SIR system; Email monitoring of accounts.
24/Nov/22	Stephanie Burrowes	0.10	Review transfer amounts.
25/Nov/22	Carla Casco	0.60	Prepare cheque requisition, banking tasks;
25/Nov/22	Chris Mazur	0.30	Attend re: customer disputes;
25/Nov/22	Glenn Harper	0.50	Obtain customer sales information and invoices from SIR system.
28/Nov/22	Angelo Consoli	3.70	correspondence with the Bank re: processed wires; discussions with staff re: reconciliation of same; prepare letter re: final wire authorization and forward to the Bank; compile account summaries and related invoices and submit to Counsel for submission to Atradius; review and follow up re: status of RSG payments;
28/Nov/22	Carla Casco	0.50	Receipt cheques and prepare deposit slips.
28/Nov/22	Chris Mazur	0.50	Attend re: RSG clients payments. CIBC distribution., Jagjot and LSI A/R.
28/Nov/22	Glenn Harper	0.50	Email account monitoring.
29/Nov/22	Angelo Consoli	2.80	call with Counsel to discuss customers with PPSA registrations, Guarantor Writs, proposed Guarantor searches, RSG customer accounts, various other customer accounts, next steps; review records re: guarantor searches, customer account analysis and updates re: same;
29/Nov/22	Carla Casco	0.80	Reconcile October bank statements;.
30/Nov/22	Angelo Consoli	2.50	Call with Counsel to discuss various customer accounts, status, next steps; review receipt of customer settlement payments and update to CGC; review and execute customer settlement agreement; review and response re: CGC update;
30/Nov/22	Carla Casco	0.50	Set up payables and printed cheques.
30/Nov/22	Chris Mazur	0.20	Attend re: various A/R settlements.

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1 to November 30, 2022

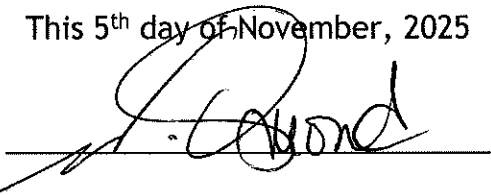
Date	Name	Hours	Comments
		107.30	

Attached is Exhibit "4"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.*



Tel: 905-524-1008
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Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Jan-23	908593 ONTARIO LIMITED, et al	CINV0462171-MM

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of December 1, 2022 to December 31, 2022:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	1.10	\$ 510.00	\$ 561.00
Vice President			
A. Consoli	23.10	425.00	9,817.50
Manager			
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	1.80	150.00	270.00
G. Harper	1.90	250.00	475.00
S. Murphy	0.90	150.00	135.00
S. Rickards	0.30	150.00	45.00
	29.60		\$ 11,478.50
HST on BDO Fees			1,492.21
Total Fees			\$ 12,970.71
Total Invoice			\$ 12,970.71

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2022

Date	Name	Hours	Comments
1/Dec/22	Angelo Consoli	3.30	Update to CGC re: customers account status, collections, etc.; follow up with Counsel re: status of customer garnishments from the Sheriff; review / approval re: supplier invoice; call with Counsel re: customer settlement counter-offer, customer PPSA; update Collection Tracking schedule; customer account analysis re: disputes
2/Dec/22	Chris Mazur	0.20	Attend re: North Trans;
5/Dec/22	Angelo Consoli	2.50	Correspondence with Counsel and staff re: customer settlement payment; prepare and submit related Satisfaction Piece; review customer account analysis, related documentation;
5/Dec/22	Carla Casco	1.30	Receipt deposits, prepare deposit, set up payable and cheque requisition.
5/Dec/22	Chris Mazur	0.20	Attend re: CGC update, Bhatti.
6/Dec/22	Chris Mazur	0.20	Attend re: dispute claims period, 6388132 Ontario.
6/Dec/22	Angelo Consoli	1.50	Review and correspondence with Counsel re: customer settlement offer; review customer request re: invoices; correspondence with staff re: customer deposits;
7/Dec/22	Angelo Consoli	1.20	Review R&D; prepare and submit Receiver's 246(2) Interim Report to the OSB and to the Receiver's website; update collection tracker;
8/Dec/22	Angelo Consoli	2.50	Review customer account analysis; follow up with vendor re: outstanding cheque; review vendor invoice; review summary / status of garnished accounts; compile customer claim data;
12/Dec/22	Sherri Murphy	0.90	Prepare account summary schedule;
12/Dec/22	Angelo Consoli	3.00	Review customers claim data, related invoices, etc. and compile information for submission to Atradius; review customer request re: invoicing data;
12/Dec/22	Chris Mazur	0.10	Attend re: Atradius information to Counsel.
13/Dec/22	Angelo Consoli	0.80	Correspondence with Counsel re: customer settlement proposal, terms and proposed response; Correspondence with customer re: data request; follow up with staff re: supplier payment;
13/Dec/22	Glenn Harper	0.90	Email monitor of Eagle accounts.
14/Dec/22	Angelo Consoli	1.40	Correspondence with customer re: info request; review and reconcile customer invoices included in net claim amount, and search for same;
14/Dec/22	Carla Casco	0.50	Set up payable and printed cheques.
15/Dec/22	Angelo Consoli	3.20	Review and correspondence with CGC re: customer settlement proposal; finalize analysis re: customer disputed invoice listing and correspondence with staff to compile same; correspondence with counsel re: customer garnishments, Sheriff follow up, etc.; review and responses to Counsel re: customer settlement;
15/Dec/22	Stephanie Burrowes	0.50	Transaction details.
15/Dec/22	Glenn Harper	1.00	Obtain sales invoices and correspondence regarding backup for outstanding customer accounts.
16/Dec/22	Susan Rickards	0.30	Payment to vendors.
19/Dec/22	Angelo Consoli	0.70	Review re: customer disputed account, customer analysis;
20/Dec/22	Angelo Consoli	1.20	Correspondence with Counsel re: customer counter offer and proposed response re: settlement agreement; review and execute Settlement Agreement; correspondence re: RSG customer accounts; correspondence re: collection of customer accounts;
21/Dec/22	Chris Mazur	0.40	Attend re: RSG clients Dispute Notice extension, Atradius status.
21/Dec/22	Angelo Consoli	1.50	Review of customer disputed accounts, invoices, etc.; updates re: customer collection tracking, garnishments, etc.;

22/Dec/22

Angelo Consoli

0.30

29.60

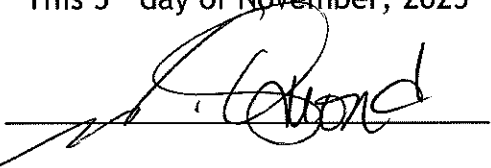
Correspondence with Counsel re: RSG customer settlement proposal;

Attached is Exhibit "5"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



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25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Feb-23	908593 ONTARIO LIMITED, et al	CINV0462171-NN

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of January 1, 2023 to January 31, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	1.60	\$ 545.00	\$ 872.00
Vice President			
A. Consoli	42.90	475.00	20,377.50
Manager			
A. Boettger	1.50	350.00	525.00
Staff			
C. Casco	3.20	175.00	560.00
G. Harper	3.50	300.00	1,050.00
R. Bartolini	1.00	175.00	175.00
S. Murphy	1.40	175.00	245.00
S. Rickards	0.30	175.00	52.50
	55.40		\$ 23,857.00
HST on BDO Fees			3,101.41
Total Fees			\$ 26,958.41
Total Invoice			\$ 26,958.41

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2023

Date	Name	Hours	Comments
3/Jan/23	Adam Boettger	1.50	Prepare journal entries for November 2022 collections and applicable HST; Prepare HST calculations for November 2022; File HST returns for November 2022;
3/Jan/23	Angelo Consoli	0.80	Call with Counsel re: customer disputed accounts, deadline for filing Notice of Dispute, proposed next steps, customer settlement offer and counter, etc.; discuss status of Sheriff remittances; review banking details re: customer deposits;
3/Jan/23	Carla Casco	1.00	Set up payable, prepare cheque requisition and print cheques, prepare deposit slips;
4/Jan/23	Angelo Consoli	1.50	Call with Counsel to discuss customers accounts, their counsel's suspension, request for additional time for submission of materials; call re: RSG Customer Notices of Dispute, information submission, etc.; Prepare summary of disputed RSG accounts;
4/Jan/23	Glenn Harper	0.50	Email monitor of Eagle accounts;
5/Jan/23	Angelo Consoli	2.80	Correspondence with Counsel re: customer settlement offer rejection, request for settlement offer details and compile same; discussions re: disputed customer notice and additional documentation being provided in support of same; update customer schedule; correspondence re: past due customer payment; call with the Bank re: status of various file matters; review and request updated summary account details from CGC customers and provide banking details for customer to garnish;
6/Jan/23	Angelo Consoli	1.20	Correspondence regarding receipt of customer payment; update to Counsel re: same and prepare Satisfaction Piece; update RSG account customer schedule;
6/Jan/23	Chris Mazur	0.10	Attend re: Satisfaction Piece
9/Jan/23	Angelo Consoli	1.10	Bank reconciliations; review correspondence re: PPSA registrations; review customer account dispute;
9/Jan/23	Carla Casco	1.50	Reconcile Bank Dec's bank statements, prepare cheque requisition, print cheque and prepare deposit slip;
9/Jan/23	Glenn Harper	0.50	Email monitor of Eagle accounts;
10/Jan/23	Carla Casco	0.20	Cheque requisitions, set up payables, print cheques;
10/Jan/23	Chris Mazur	0.10	Email from Counsel on Atradius;
10/Jan/23	Glenn Harper	0.50	Obtain customer invoice information from SIR portal;
10/Jan/23	Glenn Harper	0.10	Discuss current account products set to expire with Go Daddy;
10/Jan/23	Sherri Murphy	0.40	Schedule for court report;
11/Jan/23	Angelo Consoli	1.50	Correspondence re: customer garnishments received; review and updates re: customer invoices, express codes, etc. and related searches;
11/Jan/23	Carla Casco	0.50	Receipt cheques, prepare deposit slips;
11/Jan/23	Susan Rickards	0.30	Payments to vendors;
12/Jan/23	Angelo Consoli	2.70	Correspondence with Counsel re: Customer account PPSA registrations - reconcile accounts vis a vis settled vs. outstanding and update to counsel; review recorded customer deposits and update to staff re: same;
12/Jan/23	Glenn Harper	0.30	Communications with Go Daddy re: website security products on Company account;
13/Jan/23	Angelo Consoli	4.20	Correspondence with Counsel re: RSG customer disputes, Guarantor searches, disputed claims and next steps, garnishments, Claims Officer customer submissions, etc.; review and reconcile customer payments to December 31, 2022 and update related collection and customer tracking schedules;

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1 to January 31, 2023

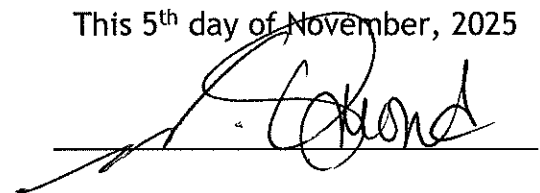
Date	Name	Hours	Comments
16/Jan/23	Angelo Consoli	3.20	Review and updates to CGC re: customer settlement / collections; call with Counsel and discuss/review Peace disputed claims, Eagle payments to Peace, Guarantor searches, etc.; review Eagle records re: payments to Peace and Guarantor data and updates to Counsel;
17/Jan/23	Angelo Consoli	2.30	Prepare Customer Satisfaction Piece; correspondence with Customer re: account, PPSA, garnishment; call with Counsel to discuss PPSA registration and removal of same; review and forward discharge to customer; correspondence with trustee re: customer proceeding; correspondence with CGC re: customer settlement offer;
17/Jan/23	Glenn Harper	0.50	Weekly email monitoring.
18/Jan/23	Angelo Consoli	0.80	review and correspondence re: customer settlement, PPSA discharge, etc.; review CRA notices; review and consideration re: customer proposal;
19/Jan/23	Angelo Consoli	0.90	correspondence and review with CGC re: analysis of customer accounts; review supplier invoices;
19/Jan/23	Chris Mazur	0.20	review CGC report.
20/Jan/23	Angelo Consoli	1.80	review and updates to schedules
23/Jan/23	Angelo Consoli	2.80	review and response to Counsel re: RSG Notice of Dispute submissions, locate and submit CCA, details of payment to customer and initial comments thereon; review customer Notice of Dispute;
23/Jan/23	Glenn Harper	0.50	Email monitor of Eagle accounts;
24/Jan/23	Angelo Consoli	2.20	Review detailed Customer Notices of Dispute and related schedules vis a vis Eagle banking records, discount claims, reported payments, etc. and provide update to Counsel;
25/Jan/23	Angelo Consoli	3.00	Review government account notices received; review and updates to schedules; call with Counsel to discuss RSG customer disputes, review related materials and provide comments; compile and submit requested Customer Satisfaction Pieces;
25/Jan/23	Sherri Murphy	1.00	Schedules for court report;
26/Jan/23	Angelo Consoli	1.20	Review and response to Counsel re: customer payment settlement proposal; review and revisions to customer schedule;
26/Jan/23	Chris Mazur	0.30	Attend re: 7624 Ontario - stephelt A/R. disputes;
27/Jan/23	Angelo Consoli	3.40	Review RSG Customer Dispute Notices vis a vis Eagle's records, prepare summary and update to Counsel; review and discuss CRA and Revenu Quebec notices and related next steps; correspondence with Counsel re: customer payment dispute and response to customer counsel;
27/Jan/23	Chris Mazur	0.20	Bank reconciliations;
27/Jan/23	Rose Bartolini	1.00	reviewed documents for Angelo ??
30/Jan/23	Angelo Consoli	2.80	Review counsel correspondence re: Atradius; review Atradius customer submission listings and review CGC reporting; review CCA and forward to Counsel;
30/Jan/23	Chris Mazur	0.20	Attend re: RSG client disputes;
30/Jan/23	Glenn Harper	0.60	Email monitor of Eagle accounts; Discuss auto renewal on website domain with GoDaddy;
31/Jan/23	Angelo Consoli	2.70	Review and discussions re: account analysis; prepare revised Atradius account submissions; meeting to discuss proposed next steps re: Atradius matter;
31/Jan/23	Chris Mazur	0.50	Attend re: Atradius proposed settlement offer, RSG client A/R;
		<u>55.40</u>	

Attached is Exhibit "6"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.*



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
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25 Main Street West Suite 805
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L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Mar-23	908593 ONTARIO LIMITED, et al	CINV0462171-OO

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of February 1, 2023 to February 28, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	3.60	\$ 545.00	\$ 1,962.00
Vice President			
A. Consoli	26.40	475.00	12,540.00
Senior Manager			
S. Burrowes	0.50	350.00	175.00
Staff			
C. Casco	3.20	175.00	560.00
G. Harper	1.50	300.00	450.00
S. Murphy	0.80	175.00	140.00
S. Rickards	0.20	175.00	35.00
	36.20		\$ 15,862.00
HST on BDO Fees			2,062.06
Total Fees			\$ 17,924.06
Total Invoice			\$ 17,924.06

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1 to February 28, 2023

Date	Name	Hours	Comments
1/Feb/23	Angelo Consoli	3.50	Review and correspondence with staff re: supplier invoices and customer garnishment cheque; review and reconciliation of CGC collection reports - update to CGC re: same and request regarding various outstanding items;
2/Feb/23	Angelo Consoli	2.70	Review and updates to Atradius customer listing and reconcile to collections reporting; update and queries to Counsel;
6/Feb/23	Angelo Consoli	0.50	Review and correspondence with counsel re: customers / guarantors, review and provide agreements; review supplier invoice;
7/Feb/23	Angelo Consoli	0.30	Follow up with Counsel and customer counsel re: status of garnishment and follow up with the Sheriff; correspondence with CGC;
10/Feb/23	Angelo Consoli	2.20	Review revised account summary schedule from CGC and reconcile to collections and Atradius account summary;
14/Feb/23	Angelo Consoli	1.80	Call with Counsel re: Sheriff / garnishments, RSG customer accounts, Claims Officer updates on various customer disputes; meeting to discuss Atradius account analysis and proposed next steps; review CGC charts;
15/Feb/23	Angelo Consoli	3.70	Final reconciliation of CGC reporting vs. Atradius submissions; compile draft charts for inclusion in proposed letter to Atradius; updates to Counsel re: same; follow up with CGC re: various customer accounts;
16/Feb/23	Angelo Consoli	2.80	Call with Counsel re: Atradius Settlement Proposal, customer account analysis, CLD claim paid in full, DCL Claim submissions;
17/Feb/23	Angelo Consoli	4.30	Reconcile and update schedules for Atradius account analysis; updates to Counsel; call re: various customer accounts;
20/Feb/23	Angelo Consoli	1.90	Review update from Counsel re: Atradius; revise various charts / analysis and updates to Counsel; draft update to the Bank;
21/Feb/23	Angelo Consoli	0.30	Review and updates to Bank and discuss same;
22/Feb/23	Angelo Consoli	0.50	Correspondence with Counsel and review final draft Letter and schedule to Atradius;
24/Feb/23	Angelo Consoli	0.80	Correspondence re: update on Atradius matter, costs, appeal, etc.; follow up re: status of Sheriff payment; review CGC collection / commission report;
27/Feb/23	Angelo Consoli	0.70	Correspondence re: Atradius appeal; call with counsel; review correspondence from CGC re: reported garnished funds, review accounts and response;
28/Feb/23	Angelo Consoli	0.40	Correspondence with CGC re: garnishment efforts, outstanding accounts and review related customer accounts;
1/Feb/23	Carla Casco	1.00	Set up payable, prepare cheque requisition and print cheques;
6/Feb/23	Carla Casco	1.00	Reconcile January 2023 bank statement.
6/Feb/23	Carla Casco	0.50	Receipt cheque and prepare deposit slip, set up payable and print cheque;
7/Feb/23	Carla Casco	0.20	Cheque requisition and printed cheque;
8/Feb/23	Carla Casco	0.20	Prepare cheque requisitions, set up payable and print cheque;
28/Feb/23	Carla Casco	0.30	Set up payable, prepare cheque requisition and print cheque;
1/Feb/23	Chris Mazur	0.30	Attend re: CGC A/R status, e-mail from counsel.
6/Feb/23	Chris Mazur	0.10	Attend re: Destiny A/R.
7/Feb/23	Chris Mazur	0.30	Attend re: CGC reporting.
13/Feb/23	Chris Mazur	0.60	Attend re: Atradius, prepare for and call with counsel.
14/Feb/23	Chris Mazur	0.40	Attend re: CGC collections, account reconciliation, Atradius settlement threshold.
17/Feb/23	Chris Mazur	0.50	Attend re: Atradius matter; customer disputes;

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1 to February 28, 2023

Date	Name	Hours	Comments
21/Feb/23	Chris Mazur	0.60	Attend re: Atradius settlement and e-mail to CIBC with recommendation.
27/Feb/23	Chris Mazur	0.60	Email to/fr counsel and CIBC re Atradius, call with counsel to review, update from CGC.
28/Feb/23	Chris Mazur	0.20	Attend re: Ramo, Diesel freight.
13/Feb/23	Glenn Harper	0.50	Review Eagle accounts;
21/Feb/23	Glenn Harper	0.50	Review Eagle accounts;
28/Feb/23	Glenn Harper	0.50	Review Eagle accounts;
7/Feb/23	Sherri Murphy	0.50	Prepare schedule for manager review;
28/Feb/23	Sherri Murphy	0.30	Cheques to vendor.
1/Feb/23	Stephanie Burrowes	0.50	Monthly transaction detail.
1/Feb/23	Susan Rickards	0.20	Payment to vendors.
		<u>36.20</u>	

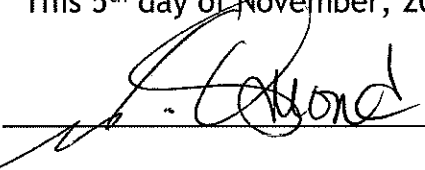
Attached is Exhibit "7"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
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25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Apr-23	908593 ONTARIO LIMITED, et al	CINV0462171-PP

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of March 1, 2023 to March 31, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	2.40	\$ 545.00	\$ 1,308.00
Vice President			
A. Consoli	17.40	475.00	8,265.00
Senior Manager			
S. Burrowes	1.50	350.00	525.00
Manager			
A. Boettger	6.00	350.00	2,100.00
Staff			
C. Casco	3.00	175.00	525.00
G. Harper	2.80	300.00	840.00
S. Murphy	3.00	175.00	525.00
S. Rickards	0.80	175.00	140.00
	36.90		\$ 14,228.00
HST on BDO Fees			1,849.64
Total Fees			\$ 16,077.64
Total Invoice			\$ 16,077.64

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2023

Date	Name	Hours	Comments
14/Mar/23	Adam Boettger	1.30	Prepare updated R&D as at Feb 28, 2023;
17/Mar/23	Adam Boettger	2.00	Update R&D as at Feb 28, 2023 and record activity for presentation purposes;
22/Mar/23	Adam Boettger	0.40	Call with CRA to discuss ongoing HST filings; Call with A. Consoli to discuss updated draft interim statement of receipts and disbursements
23/Mar/23	Adam Boettger	0.90	Update interim statement of Receipts and Disbursements as at February 28, 2023; Call with A. Consoli to discuss interim statement of receipts and disbursements and updates;
24/Mar/23	Adam Boettger	0.40	Review banking activity to EFS refund transactions and coding of same; Updated Interim R&D as at February 28, 2023; Send note to S. Burrowes on updates to banking activity tracking;
31/Mar/23	Adam Boettger	1.00	Prepare HST calculations;
1/Mar/23	Angelo Consoli	0.20	Correspondence re: customer account garnishments and tracking;
3/Mar/23	Angelo Consoli	0.30	Correspondence with CGC, review customer account details, CCA and provide info to CGC;
6/Mar/23	Angelo Consoli	0.40	Correspondence with Counsel re: Eagle customer request re: release, status of Claim submissions to Claims Officer, etc.;
8/Mar/23	Angelo Consoli	0.50	Review and approval of supplier invoice; call with the Bank to discuss realizations, ongoing litigation, etc.; correspondence from counsel re: customer settlement, Satisfaction Piece;
9/Mar/23	Angelo Consoli	0.10	Call with Counsel re: customer account settlement;
10/Mar/23	Angelo Consoli	0.20	Correspondence re: customer account settlement and response to Counsel;
14/Mar/23	Angelo Consoli	0.20	Review customer account details; update to Counsel re: customer dispute;
15/Mar/23	Angelo Consoli	0.70	Review customer account details; call with Counsel re: customer account, dispute, alternatives re: collection efforts, and proposed next steps, disputed accounts, Claims Officer updates, etc.;
16/Mar/23	Angelo Consoli	0.30	Correspondence from/to customer re: outstanding fuel charges, proposed Settlement Offer, etc.;
20/Mar/23	Angelo Consoli	0.60	Review and correspondence re: Court of Appeal decision; correspondence re: status of customer account collection efforts; correspondence with customer re: dispute;
21/Mar/23	Angelo Consoli	0.20	Correspondence with customer re: disputed account;
22/Mar/23	Angelo Consoli	3.80	Review correspondence re: garnishment; prepare customer Settlement Agreement and forward to customer counsel for review; review and updates to Collection Tracking; call to discuss/review R&D, HST filings, etc.; CRA request re: file status; call with Customer re: customer dispute, prepare summary schedules re: dispute, offer, etc. and forward to Counsel; prepare schedule re: customer discounts and forward to Counsel re: Claim submission;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2023

Date	Name	Hours	Comments
23/Mar/23	Angelo Consoli	2.50	Call with Counsel re: various customer account disputes, review notice of dispute, considerations re: settlement offer; submission to Claims Officer, next steps; review and reconciliation of draft R&D and discussions re: same, updates, outstanding matters, etc.; correspondence with Customer counsel re: executed Settlement Agreement;
24/Mar/23	Angelo Consoli	1.50	Prepare Customer satisfaction piece; review and reconciliation of R&D by entity and forward to the Bank; correspondence with CGC re: garnishment / account settlement;
27/Mar/23	Angelo Consoli	0.80	Call and e-mail correspondence with customer re: dispute, DJ, proposed settlement terms and e-mail to confirm same; review and finalize notice to customer Counsel;
28/Mar/23	Angelo Consoli	1.50	Review and updates to account schedules;
29/Mar/23	Angelo Consoli	1.60	Call with Counsel to discuss RSG Law accounts, garnishments, settlement considerations, etc.; reconciliation of accounts re: customer payments and follow up with Counsel re: delinquent customer; reconciliation of account schedules; correspondence with customer re: settlement agreement terms;
30/Mar/23	Angelo Consoli	0.80	Review customer account dispute information; call with Counsel re: RSG Law customers, settlement offers, other customer account disputes and settlement offers;
31/Mar/23	Angelo Consoli	1.20	Prepare and submit Settlement Agreement to customer; call with Counsel re: customer account dispute, prior settlement offer and proposed counter; review transaction entries;
1/Mar/23	Carla Casco	0.50	Receipt cheques and prepare deposits slips;
2/Mar/23	Carla Casco	0.50	Set up payable, prepare cheque requisitions and print cheques;
6/Mar/23	Carla Casco	1.00	Bank Reconciliation;
8/Mar/23	Carla Casco	0.30	Prepare cheq requisition, set up payable and print cheque;
13/Mar/23	Carla Casco	0.50	Prepare cheque requisitions, set up payable and print cheques;
23/Mar/23	Carla Casco	0.20	Prepare deposit slips;
3/Mar/23	Chris Mazur	0.30	Attend re: Jag Jot A/R and RSG group A/R;
10/Mar/23	Chris Mazur	0.30	Attend re: proposed Himalya settlement, e-mails, update on RSG client's A/R;
14/Mar/23	Chris Mazur	0.30	Attend re: R&D.
17/Mar/23	Chris Mazur	0.30	Review Counsel's letter, appeal decision;
20/Mar/23	Chris Mazur	0.30	Attend re: Atradius decision, e-mail correspondence with CIBC. E-mail from Counsel;
23/Mar/23	Chris Mazur	0.10	Attend re: Ramo A/R;
24/Mar/23	Chris Mazur	0.30	Attend re: JD Trans A/R, statement of R&D;
27/Mar/23	Chris Mazur	0.20	Attend re: Ramo A/R settlement, attend re: Counsel on Atradius;
28/Mar/23	Chris Mazur	0.20	Attend re: update on file matters;
29/Mar/23	Chris Mazur	0.10	Attend re: customer settlement;
6/Mar/23	Glenn Harper	0.50	Email monitor of Eagle accounts;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1 to March 31, 2023

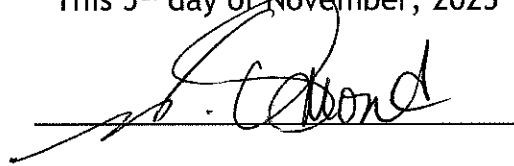
Date	Name	Hours	Comments
8/Mar/23	Glenn Harper	0.50	Communication with Intuit regarding potential cancellation of services; review audit log to determine access occurrences; Run audit log report via QB;
9/Mar/23	Glenn Harper	0.20	Correspondence with Vendor;
17/Mar/23	Glenn Harper	0.50	Email monitor of Eagle accounts;
20/Mar/23	Glenn Harper	0.50	Email monitor of Eagle accounts;
27/Mar/23	Glenn Harper	0.50	Email monitor of Eagle accounts;
31/Mar/23	Glenn Harper	0.10	Update with GoDaddy regarding web security service from account;
31/Mar/23	Sherri Murphy	3.00	Prepare schedules for manager review;
1/Mar/23	Stephanie Burrowes	0.50	Monthly transaction detail;
24/Mar/23	Stephanie Burrowes	1.00	Update transaction detail summary;
9/Mar/23	Susan Rickards	0.20	Payment to Counsel;
14/Mar/23	Susan Rickards	0.20	Payment to vendor;
27/Mar/23	Susan Rickards	0.20	Letter to accompany payment remittance; debtor;
29/Mar/23	Susan Rickards	0.20	Payment to Counsel;
		<u>36.90</u>	

Attached is Exhibit "8"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

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25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-May-23	908593 ONTARIO LIMITED, et al	CINV0462171-QQ

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of April 1, 2023 to April 30, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	4.60	\$ 545.00	\$ 2,507.00
Vice President			
A. Consoli	39.60	475.00	18,810.00
Senior Manager			
S. Burrowes	0.50	350.00	175.00
Manager			
A. Boettger	5.50	350.00	1,925.00
Staff			
C. Casco	1.70	175.00	297.50
G. Harper	6.60	300.00	1,980.00
S. Murphy	1.20	175.00	210.00
	59.70		\$ 25,904.50
HST on BDO Fees			3,367.59
Total Fees			\$ 29,272.09
Total Invoice			<u>\$ 29,272.09</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1, 2023 to April 30, 2023

Date	Name	Hours	Comments
3-Apr-2023	Angelo Consoli	0.80	Summary of account transactions for transfer of funds; follow up with customer re: Settlement Agreement and related payments; correspondence with Counsel re: customer settlement terms;
3-Apr-2023	Glenn Harper	0.50	Monitor email accounts.
3-Apr-2023	Stephanie Burrowes	0.50	Transaction detail.
4-Apr-2023	Angelo Consoli	1.20	Call with Counsel to discuss Customer Settlement terms, customer arrears, Customer submissions to Claims Officer, etc.; correspondence with customer re: settlement terms and payment of account; review and execute Customer Settlement Agreement; review and correspondence with staff re: payments to be processed;
4-Apr-2023	Carla Casco	0.50	Prepare and print cheques;
5-Apr-2023	Angelo Consoli	0.50	Correspondence with staff re: customer settlement payments; updates to settlement tracking schedule; correspondence with collection agent re: file update; review and approval of supplier invoices;
5-Apr-2023	Carla Casco	0.50	Prepare cheque requisition, set up payable, print cheque. Receipt cheque, prepare deposit slip;
5-Apr-2023	Sherri Murphy	0.70	Prepare schedule for manager's review.
6-Apr-2023	Carla Casco	0.20	Set up payable, prepare cheque requisition;
10-Apr-2023	Angelo Consoli	2.30	Call to discuss status of various file matters; review and updates to tracking schedules; draft update of file matters; review and approval of supplier payments;
10-Apr-2023	Carla Casco	0.50	Set up payable, prepare cheque requisition, print cheques.
10-Apr-2023	Chris Mazur	0.40	Attend re: Himalya Settlement, Atradius, report to CIBC;
10-Apr-2023	Sherri Murphy	0.50	Revisions to schedules;
11-Apr-2023	Angelo Consoli	3.70	Review and correspondence with Counsel re: customer Settlement Offer and proposed response; correspondence re: customer garnishment; call to customer re: outstanding balance/DJ; call with Counsel to review status of customer accounts, submissions to Claims Officer, Guarantor searches, etc.;
11-Apr-2023	Glenn Harper	0.50	Monitor email accounts.
13-Apr-2023	Angelo Consoli	2.30	Correspondence with Counsel re: various customers - notice on settlement, customer final payout, settlement offer terms etc.; call with customer re: DJ, outstanding account, compile information and e-mail to customer re: same;
14-Apr-2023	Chris Mazur	0.30	Bank Reconciliation;
17-Apr-2023	Angelo Consoli	2.20	Compile customer data re: tracking schedule updates; review notice from Counsel re: Atradius; correspondence with CGC;
17-Apr-2023	Chris Mazur	0.20	Attend to estate matters;
18-Apr-2023	Angelo Consoli	3.80	Review correspondence from Counsel re: traces on Guarantors, review CCA's and provide updates; correspondence re: RSG Law Customers Affidavits; updates to tracking schedules for report; updates to draft report;
18-Apr-2023	Glenn Harper	0.20	Discuss email account matters;
19-Apr-2023	Angelo Consoli	2.40	Correspondence with Counsel re: customer settlement agreement; correspondence re: SIR site access; reconcile collection report by DJ 1 / DJ2; follow up with Customer re: status of account review;
19-Apr-2023	Chris Mazur	0.30	Attend re: report to CIBC;

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1, 2023 to April 30, 2023

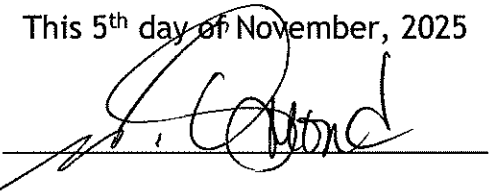
Date	Name	Hours	Comments
19-Apr-2023	Glenn Harper	2.00	Discussions with Google Workspace regarding various user accounts & exporting email messages prior to deletion; Communications with Cloudflare regarding domain registry and access issues pertaining to eagletravelplaza.ca.
20-Apr-2023	Adam Boettger	2.50	Prepare HST calculations for and file HST returns;
20-Apr-2023	Angelo Consoli	3.50	Review CGC reporting update and reconcile to collection tracking; updates to reporting and related schedules;
20-Apr-2023	Chris Mazur	0.20	Attend re: RSG client A/R.
21-Apr-2023	Adam Boettger	2.00	Prepare HST calculations for March 2023 and file HST returns;
21-Apr-2023	Angelo Consoli	3.60	Review and updates to draft report; review and reconcile related schedules; call with Counsel re: numerous outstanding accounts, Claims Officer submissions, writs, etc.; correspondence re: access to SIR system;
21-Apr-2023	Glenn Harper	1.00	SIR access matters, test invoice extraction using BDO email accts, test current eagletravelplaza email send/rec'd issues, discussions re: restrictions on accounts.
24-Apr-2023	Angelo Consoli	3.80	Review and updates to bank update and related schedules; call with Chris re: same; follow up with Counsel re: various customer disputes, related documentation, service, etc.; revisions to update; reconciliation re: CGC report and update to CGC;
24-Apr-2023	Chris Mazur	2.70	Work on CIBC report, attend re: A/R, CGC collections, finalize and submit report to CIBC;
24-Apr-2023	Glenn Harper	1.00	Email account management & related issues with Google account.
25-Apr-2023	Angelo Consoli	1.50	Correspondence with counsel re: bank garnishment request, review records and provide update; review update re: Claims Officer's decision re: Gigg matter, review records and update to counsel; correspondence re: filing materials on M&M matter; review and approval of supplier payments;
25-Apr-2023	Chris Mazur	0.10	Attend re: CGC update.
26-Apr-2023	Angelo Consoli	1.50	Review customer affidavits and related documentation; correspondence with staff re: customer garnishment and update to counsel re: same; correspondence with Counsel re: filing of factum;
26-Apr-2023	Chris Mazur	0.20	Email from counsel, attend re: Gigg A/R;
26-Apr-2023	Glenn Harper	1.40	Backups of accounts.
27-Apr-2023	Angelo Consoli	3.70	Review customer Affidavits and related documentation in support of Disputes and compile responses to counsel; Call with Counsel to discuss Affidavits, customer Settlement Offer; review customer account garnishments and update to Counsel;
28-Apr-2023	Adam Boettger	1.00	Prepare recalculation of HST remittances required based on EFS customer balance collections
28-Apr-2023	Angelo Consoli	2.80	Review and summary of various customer Affidavits and documents in support of Disputes, provide comments to Counsel; correspondence with Counsel re: proposed Customer Settlement terms; correspondence with Counsel re: customer garnishment, review of disputes;
28-Apr-2023	Chris Mazur	0.20	Attend re: review of Customer Affidavits;
		<u>59.70</u>	

Attached is Exhibit "9"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
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BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Jun-23	908593 ONTARIO LIMITED, et al	CINV0462171-RR

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of May 1, 2023 to May 31, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	4.50	\$ 545.00	\$ 2,452.50
Vice President			
A. Consoli	31.30	475.00	14,867.50
Senior Manager			
S. Burrowes	0.50	350.00	175.00
Manager			
A. Boettger	15.70	350.00	5,495.00
Staff			
C. Casco	3.80	175.00	665.00
G. Harper	2.50	300.00	750.00
S. Rickards	0.60	175.00	105.00
	58.90		\$ 24,510.00
HST on BDO Fees			3,186.30
Total Fees			\$ 27,696.30
Total Invoice			<u>\$ 27,696.30</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2023 to May 31, 2023

Date	Name	Hours	Comments
1-May-2023	Adam Boettger	2.00	Update cumulative HST tracking schedule; Prepare HST tracking analysis on an accrual basis for October 2019.
1-May-2023	Angelo Consoli	1.90	Call to discuss receipts/disbursements, customer collections/settlements, HST filings, etc.; correspondence with counsel re: confirmation of customer garnishment amount for settlement consideration, customer banking info re: additional garnishment, etc.; follow up with customer re: status of outstanding account payment; follow up with customer re: outstanding account;
1-May-2023	Chris Mazur	0.20	Attend re: HST filings status;
1-May-2023	Stephanie Burrowes	0.50	Transaction Detail;
2-May-2023	Adam Boettger	6.00	Prepare calculation of HST collections from EFS collections; Prepare summary.
2-May-2023	Angelo Consoli	3.80	Correspondence with Counsel re: customer dispute, documentation submitted, review and provide comments/analysis re: pre-receivership payments; Review 2 RSG customer affidavits, review related documents and provide comments to counsel; call to discuss Atradius matter, next steps, etc.; review update re: customer settlement offer, discuss and response to Counsel;
2-May-2023	Carla Casco	0.20	Prepare deposit slip;
2-May-2023	Chris Mazur	0.90	Prepare for and have call with counsel on Atradius, attend re: Jagjot dispute.
3-May-2023	Angelo Consoli	2.20	Call with CGC re: outstanding accounts, status of efforts, proposed next steps, account reconciliation, etc.; review updated collection summary and reconcile re: collections / commissions; prepare draft Settlement Agreement and forward to CGC; review correspondence from Counsel re: update from Claims Officer;
3-May-2023	Chris Mazur	0.60	Attend re: various RSG A/R, e-mails, prep for and have call with CGC;
8-May-2023	Angelo Consoli	2.80	Call with Counsel re: various customer disputes, proposed settlements, Claims Officer proceedings, etc.; review and execute Settlement Agreement; prepare and submit two customer Satisfaction Pieces; review correspondence re: funds submitted; review records and update to Counsel re: Gigg account; review and correspondence with Counsel re: confirmation of account garnishment; correspondence re: customer payment and update tracking;
8-May-2023	Chris Mazur	0.30	Attend re: GIGG A/R and Wawa;
9-May-2023	Angelo Consoli	1.70	Review and reconcile bank accounts; review re: customer payment, prepare and issue Satisfaction piece; review summary re: filings; correspondence with Counsel re: status of proposed Settlement Agreement;
9-May-2023	Carla Casco	0.30	Set up payable, prepare cheque requisitions, other banking tasks;
10-May-2023	Angelo Consoli	0.80	Correspondence with Counsel re: writ against Guarantor; review records and provide info to counsel; discussions re: file matters;
10-May-2023	Carla Casco	1.00	Bank statement reconciliation;
10-May-2023	Chris Mazur	0.30	Attend re: tax filings.
11-May-2023	Adam Boettger	5.50	Review and amend HST calculation reconciliation; Meeting with A. Consoli and C. Mazur to discuss HST reconciliation; and prepare HST analysis calculation. Reconciliation of HST collection and ITCS.

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2023 to May 31, 2023

Date	Name	Hours	Comments
11-May-2023	Angelo Consoli	3.00	Meeting to review tax analysis and related filings; correspondence with Counsel re: writ on Guarantor; call with Guarantor re: Receiver's Claim, judgement; prepare invoice analysis; correspondence with Counsel re: garnishment on Quebec customer; follow up with customer re: status of payment; letter to customer re: satisfaction piece;
11-May-2023	Carla Casco	0.60	Prepare cheque requisitions, set up payable, print cheques.
11-May-2023	Chris Mazur	1.20	Attend re: Writ, HST filing analysis.
11-May-2023	Susan Rickards	0.30	Payment to vendors.
12-May-2023	Angelo Consoli	2.80	Review and correspondence with customer re: dispute, claim for pre-receivership payments; compile claim, related invoices and notice to customer re: claim, Judgment amount, etc.; correspondence with Counsel re: customer settlement offer, Quebec customer counsel re: garnishments; review and execute Settlement Agreement, customer / guarantor settlement offer and related customer bankruptcy search, etc.; review supplier invoice;
12-May-2023	Carla Casco	0.20	Prepared cheque requisition, set up payable.
12-May-2023	Chris Mazur	0.20	Attend re: RSG client's status.
15-May-2023	Adam Boettger	0.20	Provide details of HST analysis.
15-May-2023	Angelo Consoli	2.80	Call with customer re: dispute, account garnishment; correspondence with Counsel re: various customer account disputes, next steps; review and execute Settlement Agreement; correspondence with vendor re: statement of account;
15-May-2023	Carla Casco	0.30	Prepare cheque requisitions, set up payable, other banking tasks.
15-May-2023	Chris Mazur	0.20	Email and attend to settlement agreement
16-May-2023	Adam Boettger	2.00	Prepare EFS journal entry for April 2023; Prepare HST calculations for April 2023; Prepare and file HST returns for April 2023
16-May-2023	Angelo Consoli	2.20	Review notification of customer wire transfer settlement payment; update collection tracking for settlements and payments; call with Counsel re: customer counter settlement proposal; draft email response to customer re: Payout Statement and review of documentation submitted and counter proposal; call and e-mail updates to Counsel re: customer counsel request re: payout;
16-May-2023	Carla Casco	0.70	Receipt cheques, other banking tasks.
17-May-2023	Angelo Consoli	0.40	Review update from Counsel re: customer settlement; e-mail to customer;
17-May-2023	Chris Mazur	0.10	Attend re: tax filings.
17-May-2023	Susan Rickards	0.10	Payment to vendor.
18-May-2023	Angelo Consoli	3.00	Analysis re: customer account, CCA terms, Guarantor execution; Correspondence with Counsel re: proposed offer, counter, account analysis and interest charges; call to customer re: outstanding account; discuss account with Chris re: proposal; update to Counsel; correspondence re: status of settlement offer to customer;
18-May-2023	Chris Mazur	0.30	Attend re: Destiny transport A/R;
19-May-2023	Angelo Consoli	0.40	Review analysis re: customer account and proposed settlement offer - update to Counsel;
23-May-2023	Angelo Consoli	2.80	Review update from collection agent re: settlement offer and approval of same; update summary and correspondence re: account analysis and applicable filings: updates to applicable charts and reporting:
23-May-2023	Carla Casco	0.30	Prepared cheque requisition, set up payable, print cheque.
23-May-2023	Chris Mazur	0.20	Attend re: Destiny settlement offer.
25-May-2023	Angelo Consoli	0.20	Review and correspondence re: customer Settlement proposal, timeline, etc.:

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2023 to May 31, 2023

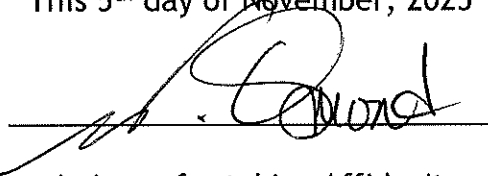
Date	Name	Hours	Comments
25-May-2023	Susan Rickards	0.20	Payment to vendors.
26-May-2023	Glenn Harper	2.00	Backup existing Google Business email accts & subsequent closing of the same w Google; Communication w SIR re: access without Google accounts.
29-May-2023	Angelo Consoli	0.30	Review and correspondence re: vendor invoice, access to data; follow up re: customer post dated settlement payments:
29-May-2023	Glenn Harper	0.50	SIR access issues, discussion of same with Benoit Perigny.
31-May-2023	Angelo Consoli	0.20	Review correspondence from collection agent re: customer garnishment; review records and response; correspondence with staff re: account balances;
31-May-2023	Carla Casco	<u>0.20</u>	Prepare deposit slip.
		58.90	

Attached is Exhibit "10"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
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Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Jul-23	908593 ONTARIO LIMITED, et al	CINV0462171-SS

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of June 1, 2023 to June 30, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	1.20	\$ 545.00	\$ 654.00
Vice President			
A. Consoli	15.60	475.00	7,410.00
Senior Manager			
S. Burrowes	0.70	350.00	245.00
Manager			
A. Boettger	4.00	350.00	1,400.00
Staff			
C. Casco	1.50	175.00	262.50
G. Harper	0.30	300.00	90.00
S. Rickards	0.20	175.00	35.00
	23.50		\$ 10,096.50
HST on BDO Fees			1,312.55
Total Fees			\$ 11,409.05
Total Invoice			<u><u>\$ 11,409.05</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1, 2023 to June 30, 2023,

Date	Name	Hours	Comments
1-Jun-2023	Angelo Consoli	0.30	Review customer account re: follow up; call with counsel to discuss customer accounts;
2-Jun-2023	Angelo Consoli	0.50	Review CRA request, review records and response; review correspondence from Counsel;
2-Jun-2023	Stephanie Burrowes	0.50	Transaction detail;
5-Jun-2023	Carla Casco	0.60	Reconcile bank statements;
7-Jun-2023	Angelo Consoli	0.30	Review and execute Settlement Agreement; follow up re: customer payments;
7-Jun-2023	Glenn Harper	0.10	Contact vendor (Google) re: billing issue.
7-Jun-2023	Glenn Harper	0.20	Attend to file re: billing issues.
8-Jun-2023	Angelo Consoli	0.40	Correspondence re: customer Settlement Agreement, payment terms/collections; review customer account analysis;
9-Jun-2023	Angelo Consoli	2.30	Confirmation of receipt of customer Settlement payment; prepare and submit Satisfaction Piece to Counsel; review and discussions re: customer dispute, affidavit, supporting documents, etc.; review prior customer correspondence and call with Counsel to discuss customer account disputes;
12-Jun-2023	Angelo Consoli	2.50	Review and discussion re: government account, Atradius, etc.; call with Counsel re: customer account dispute; review account details and update to Counsel; review file correspondence and call with staff to discuss same; call from customer re: Satisfaction Piece and update to counsel re: same;
12-Jun-2023	Chris Mazur	0.40	Attend re: CRA account
12-Jun-2023	Stephanie Burrowes	0.20	Review and discussion re: Jagjot Affidavit submission;
13-Jun-2023	Angelo Consoli	0.80	Review files/e-mails for history on customer correspondence, compile same and update to Counsel re: Affidavit;
13-Jun-2023	Carla Casco	0.50	Receipt cheque, prepare deposit, set up payables, prepare cheque requisitions;
14-Jun-2023	Angelo Consoli	1.20	Call with Counsel re: update from customer's lawyer re: payout on writ; review customer account details and update with Counsel re: status of customer account review, documentation and related Affidavit;
15-Jun-2023	Angelo Consoli	0.20	Correspondence with customer re: Acknowledgement of Judgement Satisfaction; review update re: Atradius; review of supplier invoice and approval for payment;
15-Jun-2023	Carla Casco	0.40	Set up payable, prepare cheque requisition, print cheque, prepare deposit;
15-Jun-2023	Chris Mazur	0.10	Update on Atradius from Counsel.
20-Jun-2023	Susan Rickards	0.20	Payment to Counsel
21-Jun-2023	Angelo Consoli	1.70	Review update from Counsel re: customer settlement offer; review account details and response; review filing summary and update re: same; follow up with customer re: outstanding account; review update from Collection Agent and response re: acceptance of proposed settlement offer;
21-Jun-2023	Chris Mazur	0.20	Attend re A/R settlements.
26-Jun-2023	Chris Mazur	0.10	Attend re: customer disputes;
27-Jun-2023	Angelo Consoli	0.30	Call to discuss CRA request re: claim; review related account and response;

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1, 2023 to June 30, 2023,

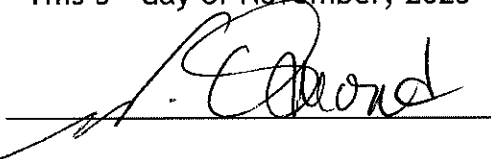
Date	Name	Hours	Comments
28-Jun-2023	Angelo Consoli	2.00	Call with Counsel re: various customer accounts, affidavit materials, customer settlement offer, etc.; review and update collection tracking and follow up with staff re: customer settlement payments; review notice from counsel for customer re: PPSA registration, request for payout, review account and follow up with Counsel re: considerations of same;
29-Jun-2023	Angelo Consoli	0.80	review and call with Counsel re: customer account, dispute, PPSA, Writ, next steps re: Corp. search, payout letter, etc.;
30-Jun-2023	Adam Boettger	4.00	Prepare draft updated interim statement of receipts and disbursements as at May 31, 2023; Prepare HST calculations for the month of May 2023; File HST returns for May 2023
30-Jun-2023	Angelo Consoli	2.30	Call to discuss various estate matters, customer settlement offer and PPSA payout request, RSG accounts, and status of accounts submitted to Claims Officer; call with Counsel re: customer PPSA payout request, corporate search results and next steps; review and discuss R&D, review entries, allocation, etc.;
30-Jun-2023	Chris Mazur	0.40	Attend re: file matter updates;
		23.50	

Attached is Exhibit "11"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
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25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Aug-23	908593 ONTARIO LIMITED, et al	CINV0462171-TT

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of July 1, 2023 to July 31, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	3.60	\$ 545.00	\$ 1,962.00
Vice President			
A. Consoli	36.90	475.00	17,527.50
Senior Manager			
S. Burrowes	0.50	350.00	175.00
M. Lee	3.30	350.00	1,155.00
Manager			
A. Boettger	4.50	350.00	1,575.00
Staff			
C. Casco	2.10	175.00	367.50
S. Murphy	1.20	175.00	210.00
S. Rickards	0.20	175.00	35.00
	52.30		\$ 23,007.00
HST on BDO Fees			2,990.91
Total Fees			\$ 25,997.91
Total Invoice			\$ 25,997.91

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1, 2023 to July 31, 2023,

Date	Name	Hours	Comments
5-Jul-2023	Angelo Consoli	3.30	Call with Counsel re: various customer accounts, draft Affidavit and related charts, writ, timing of Claims Officer hearing, etc.; initial review of draft affidavit and related customer accounts charts;
6-Jul-2023	Angelo Consoli	2.50	Correspondence with customer re: status of outstanding payment, searches re: customer details and update to Counsel; call with Counsel to review / discuss Affidavit, customer account, etc., review for payments to customer;
6-Jul-2023	Stephanie Burrowes	0.50	Transaction detail.
7-Jul-2023	Angelo Consoli	1.60	Review and correspondence with Counsel re: update on customer settlement offer, PPSA, proposed garnishment, etc.; review customer account and response; review account schedule.
7-Jul-2023	Carla Casco	1.00	Reconcile June's bank statements.
10-Jul-2023	Angelo Consoli	3.50	Review Affidavit re: Jagjot and related appendices; call with counsel to swear; review and approval of vendor invoices; call with Counsel re: consideration of customer garnishment, Gigg submission, etc.; review Gigg Affidavit submission, convert PDF chart and summary re: claim amounts;
10-Jul-2023	Carla Casco	0.80	Set up payables, prepare cheque requisitions print cheques, mailing.
10-Jul-2023	Chris Mazur	0.20	Attend re: estate matters;
11-Jul-2023	Angelo Consoli	2.20	Review re: Gigg data and related GT info, prepare list of follow up items and correspondence with Counsel re: same;
11-Jul-2023	Sherri Murphy	1.20	Prepare schedule for manager's review. Revisions.
12-Jul-2023	Angelo Consoli	3.00	Calls with Counsel re: various customer accounts, settlement offer considerations, correspondence with customer counsel, etc.; complete review of info re: Gigg, compile same and submit to Counsel;
12-Jul-2023	Michelle Lee	2.00	Review and comments regarding tax considerations;
13-Jul-2023	Angelo Consoli	6.50	Prepare for and attend M&M and Dynamic Claim Adjudications and discussions with Counsel re: same; correspondence with Counsel re: Gigg account, review of Gigg's revised claims, analysis on same, etc.; correspondence with counsel re: customer Settlement Offer and proposed response;
14-Jul-2023	Angelo Consoli	0.80	Correspondence with creditor; review memo re: filings; review customer claim;
17-Jul-2023	Angelo Consoli	1.50	Call to discuss various outstanding matters, customer disputes and next steps; correspondence with Counsel re: customer garnishment, customer PPSA and request/status of payout;
17-Jul-2023	Chris Mazur	0.80	Attend re: Destiny A/R, M&M and Gigg. HST matter.
18-Jul-2023	Angelo Consoli	2.20	Correspondence with counsel re: customer garnishment efforts, request for information; follow up with CGC re: update on status of collection efforts; correspondence with the Bank; follow up re: accounts;
18-Jul-2023	Chris Mazur	0.20	Attend re: reporting to CIBC, e-mail form CIBC.
20-Jul-2023	Angelo Consoli	0.60	Correspondence re: customer account garnishment; review banking re: reconciliation of customer deposits;
21-Jul-2023	Angelo Consoli	0.80	Review correspondence from Counsel re: Affidavit, review account and provide update;
24-Jul-2023	Carla Casco	0.30	Prepare deposit.
25-Jul-2023	Chris Mazur	0.20	Review CGC update.
26-Jul-2023	Angelo Consoli	2.00	Call to discuss tax filings, R&D, etc.; update to team re: same; review and approval of vendor invoice;
26-Jul-2023	Chris Mazur	0.30	Attend re: HST matter.

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1, 2023 to July 31, 2023,

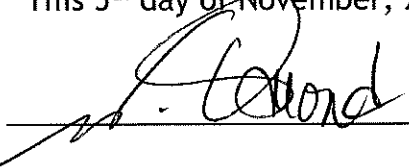
Date	Name	Hours	Comments
27-Jul-2023	Angelo Consoli	2.00	Review CGC analysis, updates to AR tracking schedules
27-Jul-2023	Susan Rickards	0.20	Payment to counsel.
28-Jul-2023	Adam Boettger	3.00	Prepare R&D as at June 30, 2023; Update AR tracking schedule for June 2023 collections; Prepare HST calculations for June 2023.
28-Jul-2023	Angelo Consoli	2.20	Correspondence re: Customer deposit, review R&D; Estimated Realization analysis; review correspondence re: Atradius update;
28-Jul-2023	Chris Mazur	0.20	Letter from Counsel re: Atradius, and e-mail from Atradius Counsel.
31-Jul-2023	Adam Boettger	1.50	Review cost allocations provided by A. Consoli; Call with A. Consoli, M. Lee and C. Mazur to discuss HST reporting issues;
31-Jul-2023	Angelo Consoli	2.20	Call to review / discuss tax filing considerations; review and discussions re: realization analysis;
31-Jul-2023	Chris Mazur	1.70	Attend re: CIBC reporting, HST matter, call to discuss HST filings.
31-Jul-2023	Michelle Lee	1.30	Discussion regarding HST filings.
		<u>52.30</u>	

Attached is Exhibit "12"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Sep-23	908593 ONTARIO LIMITED, et al	CINV0462171-UU

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of August 1, 2023 to August 31, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	6.40	\$ 545.00	\$ 3,488.00
Vice President			
A. Consoli	61.70	475.00	29,307.50
Senior Manager			
S. Burrowes	0.50	350.00	175.00
M. Lee	2.50	350.00	875.00
Manager			
A. Boettger	36.00	350.00	12,600.00
Staff			
C. Casco	1.30	175.00	227.50
J. Jesuratnam	17.00	250.00	4,250.00
R. Bartolini	0.40	175.00	70.00
S. Murphy	0.70	175.00	122.50
S. Rickards	1.70	175.00	297.50
Y. Vagadia	0.80	250.00	200.00
	129.00		\$ 51,613.00
HST on BDO Fees			6,709.69
Total Fees			\$ 58,322.69
Total Invoice			\$ 58,322.69

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2023

Date	Name	Hours	Comments
1-Aug-2023	Angelo Consoli	3.50	Call with Counsel re: Atradius response, consideration of issues and proposed next steps; update call with the Bank; Review R&D, prepare 246(2) notice and compile same for submission to the OSB and extranet site; Update and summary of CGC charts and correspondence with CGC re: same;
1-Aug-2023	Chris Mazur	1.10	Prepare for and have call with counsel on Atradius matter, tdw resources.
2-Aug-2023	Angelo Consoli	2.80	Reconcile collections to AR tracking schedule; call to discuss AR account details, settlements, outstanding accounts; update and compile charts re: collections and balances outstanding and submit for review;
2-Aug-2023	Adam Boettger	1.30	Review summary of collections from collection agent and compare to A/R Tracking schedule; Provide instructions to J. Jesuratnam on updating A/R Tracking schedule
2-Aug-2023	Sherri Murphy	0.50	Prepared schedule for review;
3-Aug-2023	Susan Rickards	0.20	Fax report to OSB
3-Aug-2023	Stephanie Burrowes	0.50	Monthly transaction detail.
3-Aug-2023	Sherri Murphy	0.20	Revisions to schedule prepared for court.
3-Aug-2023	Michelle Lee	1.00	review AR/AP data
3-Aug-2023	Angelo Consoli	2.00	Discussions re: AR tracking schedule, tax filings, CGC analysis and reconciliation; review and approval of supplier invoice, etc.;
3-Aug-2023	Adam Boettger	4.50	Review summary of collections provided by collection agent and trace sample to supporting collection statements; Meeting with A. Consoli to discuss tax filings and collection agent summary; Call with M. Lee to discuss tax calculations and A/R Tracking document.
3-Aug-2023	Jeshan Jesuratnam	0.20	Review instructions and related tracking schedule.
4-Aug-2023	Angelo Consoli	2.70	Prepare analysis for Counsel re: Atradius matter and update to Counsel re: same; analysis re: customer accounts and related realization analysis
4-Aug-2023	Adam Boettger	6.00	Prepare analysis to calculate the net HST position for EFS Collections under various conditions;
4-Aug-2023	Chris Mazur	0.20	Attend to estate matters;
8-Aug-2023	Jeshan Jesuratnam	7.30	Analysis of customer disputes and bad debt accounts for consideration of write-offs for tax filings.
8-Aug-2023	Chris Mazur	0.40	Reconcile Bank statement.
9-Aug-2023	Jeshan Jesuratnam	7.50	Analysis of customer disputes and bad debt accounts for consideration of write-offs for tax filings.
9-Aug-2023	Chris Mazur	0.20	Attend re: Trans Energy A/R settlement.
10-Aug-2023	Jeshan Jesuratnam	2.00	Analysis of customer disputes and bad debt accounts for consideration of write-offs for tax filings.
10-Aug-2023	Chris Mazur	0.30	Attend re: CGC progress.
11-Aug-2023	Chris Mazur	0.20	Review file and go forward
13-Aug-2023	Angelo Consoli	2.50	Review and responses to e-mail correspondence from Counsel re: customer garnishment, proposed settlement terms; review and updates to reporting e-mail and related customer account analysis;
14-Aug-2023	Carla Casco	0.30	Prepare cheque requisition, set up payable and print cheque.
14-Aug-2023	Angelo Consoli	3.20	Call with Counsel to discuss various customer accounts, garnishment, proposed settlement, GT customer account details, etc.; review Gigg analysis, review Libro statements; compile info request and submit to Libro;

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2023

Date	Name	Hours	Comments
15-Aug-2023	Carla Casco	1.00	July's bank reconciliations.
15-Aug-2023	Angelo Consoli	3.00	Review customer account details, collection results, steps, outstanding accounts re: various accounts in relation to realization analysis;
15-Aug-2023	Chris Mazur	0.40	Attend re: estimated realization report/schedule.
16-Aug-2023	Susan Rickards	0.20	Payment to Counsel.
16-Aug-2023	Angelo Consoli	3.80	Review update from Counsel and related customer settlement agreement; review and execute same; review GT database re: disbursements in respect of Gigg payments; review listing of CLD accounts re: realizations from collection efforts, and prepare summary for counsel re: same;
16-Aug-2023	Chris Mazur	0.40	Attend re: report to CIBC, e-mail from counsel, Trans Emerge settlement.
17-Aug-2023	Adam Boettger	4.70	Update tax filings analysis spreadsheet; Create reconciliation within scenario analysis; Prepare additional calculation for tax filing analysis.
17-Aug-2023	Angelo Consoli	5.50	Correspondence with Libro re: status of requested documents; call to review and discuss tax filings; review and updates to Estimated Realization Analysis, schedules, assumptions and related update to the Bank; call to discuss assumptions and related analysis; updates to Counsel re: CLD customer accounts;
17-Aug-2023	Chris Mazur	1.30	E-mail from counsel re: Atradius, work on CIBC reporting.
18-Aug-2023	Angelo Consoli	4.70	Review and discussions re: Estimated Realization analysis, assumptions and related schedules; finalize and submit update to the Bank; correspondence re: collection agent reports; review couriered information from Libro re: Gigg
18-Aug-2023	Rose Bartolini	0.40	Scan Libro banking documents received via courier;
18-Aug-2023	Adam Boettger	2.00	Update HST scenario analysis spreadsheet; Prepare direct comparison of HST scenarios; Review Collection Agent monthly statements
18-Aug-2023	Chris Mazur	1.60	Review and discuss realization analysis and report to submit to the bank.
21-Aug-2023	Angelo Consoli	2.50	Review of bank and related documents re: Gigg matter, compile summary and related schedules and submit to Counsel for review; call with Counsel to discuss initial review findings and next steps;
22-Aug-2023	Angelo Consoli	3.30	Call from customer re: payout request; correspondence with Counsel re: review of Gigg materials, review of banking records for supporting documents, etc.; call with Counsel re: various customer accounts, disputes, settlement offers, etc.;
23-Aug-2023	Susan Rickards	1.30	Compile Libro Bank documents, scan to file manager for review.
23-Aug-2023	Angelo Consoli	4.00	Review Libro Bank statements; discuss summary with staff re: identifying Office Cheques/Bank drafts and provide updates re: payments identified therein and payments to seek further details; prepare summary and submit additional information request to Libro; call with customer representative re: PPSA registration and proposed settlement; update Settlement Agreement and issue to customer and respective counsels; calls with Counsel re: proposed settlement terms;
24-Aug-2023	Michelle Lee	1.50	Discussion with team, review legislation and jurisprudence regarding prorata treatments.

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1 to August 31, 2023

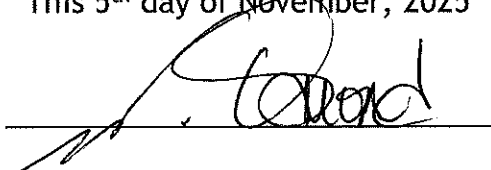
Date	Name	Hours	Comments
24-Aug-2023	Angelo Consoli	4.20	Review and correspondence with Libro re: request for cheque copies; review same re: Gigg payments, updates to tracking charts and to Counsel; call re: tax filings, considerations and next steps;
24-Aug-2023	Adam Boettger	4.00	Call to discuss HST reporting, customer bad debts reporting and next steps; Prepare summary documents of sales, HST collected and HST ITCs reported on HST returns
25-Aug-2023	Adam Boettger	6.80	Update summary documents of sales, HST collected and HST ITCs reported on HST returns; Prepare summary document of bad debts and related uncollectible HST; Prepare and review HST summary to reconcile Receivership reporting activities
25-Aug-2023	Angelo Consoli	2.80	Correspondence with Counsel re: customer settlement offer and related response; updates to tracking schedules re: customer payments; correspondence with Counsel re: review of Gigg claims, banking records, consideration of matters to address in draft Affidavit, etc.; updates to Gigg tracking schedules; review draft fee affidavit;
28-Aug-2023	Angelo Consoli	6.80	Attend to Affidavit re: Gigg matter including calls with Counsel to review / update Draft Affidavit, review of banking schedules, reported payments, supporting documents, etc.; review additional info from GT; review and comments on revised draft Affidavit; discussions re: Gigg analysis vs Receiver findings, texts, etc.; review/discuss company profiles re: related Gigg entities;
28-Aug-2023	Adam Boettger	0.20	Provide instruction to Y. Vagadia on reviewing/summarizing Collection Agent collections.
29-Aug-2023	Angelo Consoli	3.80	Review additional documents requested from GT re: Gigg account analysis; calls with Counsel to review / discuss final findings and final revisions to affidavit; attend to swearing affidavit; call with Counsel re: customer Settlement Agreement re: PPSA registration, proposed payment to be processed 8/31;
30-Aug-2023	Chris Mazur	0.30	Attend re: Gigg matter.
30-Aug-2023	Yatri Vagadia	0.80	Review collection agent details; Email correspondence re: the same.
31-Aug-2023	Adam Boettger	6.50	Prepare summary of HST information for August 2023 filing; Draft anticipated response to HST examination of August 2023, including preparing exhibits for same; Discussion re: updating tracking list of Collection Agent collections, commissions and net payments.
31-Aug-2023	Angelo Consoli	0.60	Correspondence re: status of customer payment; review and approval of vendor payment; correspondence re: status of customer account disputes;
		<u>129.00</u>	

Attached is Exhibit "13"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Oct-23	908593 ONTARIO LIMITED, et al	CINV0462171-VV

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of September 1, 2023 to September 30, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	1.20	\$ 545.00	\$ 654.00
Vice President			
A. Consoli	24.00	475.00	11,400.00
Senior Manager			
G. Cassidy	0.75	350.00	262.50
S. Burrowes	0.50	350.00	175.00
M. Minor	1.50	350.00	525.00
Manager			
A. Boettger	18.80	350.00	6,580.00
Staff			
C. Casco	1.50	175.00	262.50
G. Harper	0.80	300.00	240.00
J. Jesuratnam	7.50	300.00	2,250.00
R. Bartolini	0.20	175.00	35.00
S. Murphy	3.30	175.00	577.50
S. Rickards	1.00	175.00	175.00
	61.05		\$ 23,136.50
HST on BDO Fees			3,007.75
Total Fees			\$ 26,144.25

Page 2

Disbursements

Postage/Courier Fees	\$	26.94
HST on postage/courier fees	\$	3.50
Total disbursements	\$	30.44

Total Invoice	\$	26,174.69

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1 to September 30, 2023

Date	Name	Hours	Comments
5-Sep-2023	Adam Boettger	5.00	Assemble supporting schedules for August 2023 HST return (and related claim of carry-forward ITC credits)
5-Sep-2023	Angelo Consoli	0.80	Update re: customer deposits, NSF payment; follow up with Counsel re: same; obtain and provide banking details; correspondence re: Settlement Agreement and notice to customer;
5-Sep-2023	Carla Casco	0.30	Review the bank account on line, banking tasks.
5-Sep-2023	Stephanie Burrowes	0.50	Monthly transaction detail.
6-Sep-2023	Angelo Consoli	2.20	Review documentation re: NSF customer payment and update to counsel; review and forward vendor invoices for processing; update tracking sheets in preparation for review with counsel re: outstanding accounts, settlements, etc.;
7-Sep-2023	Angelo Consoli	3.50	Update account summary schedule and e-mail update to counsel re: customer accounts; call with Counsel to discuss status, considerations and next steps re: various customer accounts, PPSA's, guarantors, writs, etc.; meeting to review tax filing analysis;
7-Sep-2023	Carla Casco	0.30	Prepare cheque requisition, set up payable and print cheque.
7-Sep-2023	Chris Mazur	0.40	Attend re: HST filings methodology.
7-Sep-2023	Jeshan Jesuratnam	7.50	Review and reconciliation of CGC remittances/reports;
7-Sep-2023	Adam Boettger	2.20	Team meeting with A. Consoli and C. Mazur to discuss assembled HST information and additional information to assemble in preparation of August 2023 filing.
8-Sep-2023	Adam Boettger	7.00	Prepare August 2023 HST reconciliation package; Review and verify summary of collections from Collection Agent; Update A/R Tracking schedule with Collection Agent collections per summary document.
11-Sep-2023	Angelo Consoli	0.80	Correspondence re: customer Settlement Agreement payment and update to counsel; review counsel correspondence.
11-Sep-2023	Carla Casco	0.30	Receipt payment, and verify bank account activity;
12-Sep-2023	Angelo Consoli	1.30	Review and correspondence with creditor re: query; review customer settlement offers vis a vis consideration of counter proposals; follow up re: status of customer payment
13-Sep-2023	Angelo Consoli	1.50	Bank account reconciliations; correspondence with Counsel re: status of customer Settlement Agreement / payment; correspondence re: customer account garnishment; review draft schedule.
14-Sep-2023	Adam Boettger	1.20	Call to discuss remaining EFS customer accounts being pursued, update A/R tracking schedule and other matters regarding August 2023 HST filing; Schedule call to discuss HST filings.
14-Sep-2023	Angelo Consoli	3.40	Review schedules re: tax filings and attend call re: analysis, findings, next steps, etc.; compile summary of outstanding accounts in dispute / litigation; correspondence re: status of customer settlement agreement;
14-Sep-2023	Carla Casco	0.40	Receipt cheques and prepare deposit.
15-Sep-2023	Adam Boettger	2.20	Update A/R tracking schedule to write-off any balances not subject to ongoing collection efforts; Update August 2023 HST calculation for bad debt ITCs; Assemble August 2023 HST cheque requisitions, cover letter and remittance slip.

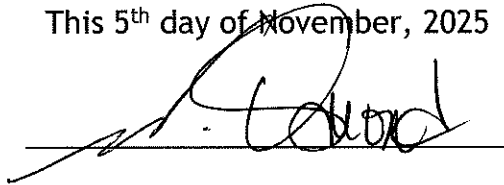
15-Sep-2023	Angelo Consoli	0.80	Call with Counsel re: customer notice re: confirmation of Settlement Amount, status of various customer disputes, correspondence with Claims Officer; review and correspondence re: updated sales tax filing schedules.
15-Sep-2023	Susan Rickards	1.00	Compile sales tax remittance documents and forward to BDO Indirect Tax;
18-Sep-2023	Angelo Consoli	1.20	Correspondence re: customer Settlement Payments; review and updates to tracking charts for Sept collections;
18-Sep-2023	Glenn Harper	0.10	Discuss email account matters re: vendor invoices;
19-Sep-2023	Angelo Consoli	0.50	Discuss review for vendor invoices; Correspondence to customer re: Settlement Agreement; review various file matters;
19-Sep-2023	Glenn Harper	0.50	Attempt to upload Eagle accounts; Discuss with IT to view payables mail account;
20-Sep-2023	Angelo Consoli	0.40	Call with Counsel re: further Gigg response to Receiver's Affidavit and various other disputed accounts; review customer statement of account.
21-Sep-2023	Angelo Consoli	0.50	Correspondence re: customer payment; summary re: status of outstanding accounts.
21-Sep-2023	Carla Casco	0.20	Prepare deposit and other banking tasks.
21-Sep-2023	Glenn Harper	0.10	Discussion re: upload all Outlook files to spare laptop.
25-Sep-2023	Adam Boettger	0.80	Call to discuss August 2023 HST Return and other HST considerations;
25-Sep-2023	Angelo Consoli	1.20	Call to discuss analysis and submission of tax filings; discussion re: CRA request on Eagle account;
25-Sep-2023	Chris Mazur	0.80	Attend re: HST filings, methodology.
25-Sep-2023	Glen Cassidy	0.75	Discuss HST receivership rules with team.
25-Sep-2023	Michelle Minor	1.50	Review legislation re: bankruptcies and receiverships, discussion re HST returns.
26-Sep-2023	Adam Boettger	0.40	Call with CRA to discuss filed T4 slip and obtain details on same.
26-Sep-2023	Angelo Consoli	1.80	Call with Counsel to discuss Gigg account, Claims Officer's ruling re: submission of additional evidence; review Claims Officer's decision and related correspondence; review and updates to schedule; review re: CRA notice on account;
27-Sep-2023	Angelo Consoli	1.70	Review and update re: Gigg account; review and discuss payment schedule;
27-Sep-2023	Sherri Murphy	1.80	Finalize invoicing summary for January to August 2023.
28-Sep-2023	Angelo Consoli	2.40	Call with Counsel to discuss writs / guarantors, Gigg, RSG accounts, LawPro account, next steps, etc.; review related guarantor listing; review re: vendor statement;
28-Sep-2023	Sherri Murphy	1.50	AR billings, email to Chris re: same.
29-Sep-2023	Glenn Harper	0.10	Communication w: BDO IT re: Google email account access.
29-Sep-2023	Rose Bartolini	0.20	Review - file documents
		61.05	

Attached is Exhibit "14"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

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

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.**



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In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Nov-23	908593 ONTARIO LIMITED, et al	CINV0462171-WW

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of October 1, 2023 to October 31, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	0.40	\$ 545.00	\$ 218.00
Vice President			
A. Consoli	8.60	475.00	4,085.00
P. Crawley	0.20	475.00	95.00
Senior Manager			
S. Burrowes	0.50	350.00	175.00
N. Ormond	0.20	350.00	70.00
Staff			
C. Casco	1.00	175.00	175.00
G. Harper	3.30	300.00	990.00
J. Jesuratnam	0.10	300.00	30.00
R. Bartolini	0.50	175.00	87.50
	14.80		\$ 5,925.50
HST on BDO Fees			770.32
Total Fees			\$ 6,695.82
Total Invoice			<u>\$ 6,695.82</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1 to October 31, 2023

Date	Name	Hours	Comments
2-Oct-2023	Angelo Consoli	0.70	Correspondence with Counsel re: Jaggot dispute, proposed examination, follow up with Claims Officer, etc.; correspondence and review with staff re: customer deposits, vendor payment, etc..
2-Oct-2023	Stephanie Burrowes	0.50	Monthly transaction detail.
3-Oct-2023	Jeshan Jesuratnam	0.10	Collected information for month-end reporting.
4-Oct-2023	Angelo Consoli	0.20	Call with Counsel re: Gigg and review account summary; update collection tracker.
5-Oct-2023	Angelo Consoli	0.40	Call with Counsel re: customer counsel response;
10-Oct-2023	Chris Mazur	0.20	Attend re: Gigg A/R.
11-Oct-2023	Angelo Consoli	1.20	Calls with Counsel re: Gigg matter, proposed Settlement Offer, considerations re: same; update re: Law Pro matter, review and discuss customer account details and review claimed payments, etc.; correspondence with staff re: customer settlement payment.
11-Oct-2023	Nicole Ormond	0.20	Process cheque requisitions.
12-Oct-2023	Angelo Consoli	0.60	Call with Counsel re: Gigg position on claim, proposed response, etc.; review re: customer post dated deposit, vendor payments.
12-Oct-2023	Glenn Harper	0.20	Attend re: Eagle Outlook account access.
13-Oct-2023	Glenn Harper	0.50	Communications with IT re: Outlook access matters, issues with Eagle email accounts.
16-Oct-2023	Angelo Consoli	0.50	Correspondence with Counsel re: counter proposal to customer, status of customer settlement plan payment; review status of customer deposits.
16-Oct-2023	Glenn Harper	0.50	Attend to email account issues re: spare laptop.
17-Oct-2023	Angelo Consoli	0.30	Call with Counsel re: Jaggot account cross examinations, LawPro account.
18-Oct-2023	Angelo Consoli	1.50	Discussion and review documentation re: cross examination.
20-Oct-2023	Angelo Consoli	0.80	Call with Counsel re: Jaggot cross examination, correspondence from their counsel, Eli, M&M and Claims Officer; reconcile customer account.
24-Oct-2023	Angelo Consoli	0.30	Review update re: Cross Examination; review re: customer collection.
24-Oct-2023	Glenn Harper	1.50	Attend to email account matters with BDO IT.
25-Oct-2023	Angelo Consoli	1.50	Call with Counsel re: Jaggot examination, Eli response, Atradius; review and compile Atradius schedules; review and follow up re: Trans Emerge NSF payment and associated Settlement Agreement terms.
25-Oct-2023	Carla Casco	0.50	Set up payables, print cheques.
25-Oct-2023	Chris Mazur	0.20	Email from counsel re: Altradius.
26-Oct-2023	Glenn Harper	0.20	Discuss email access issues with Jason Percival (BDO IT).
27-Oct-2023	Glenn Harper	0.40	Follow up with Eagle email matters with BDO IT.
30-Oct-2023	Angelo Consoli	0.20	Correspondence re: customer garnishment, vendor invoices.
30-Oct-2023	Peter Crawley	0.20	Sept Bank statement reconciliation.
30-Oct-2023	Rose Bartolini	0.10	Receipt funds from Ministry of Attorney General.
31-Oct-2023	Angelo Consoli	0.40	Review correspondence re: customer NSF payment; initial review of customer Notice of Dispute.
31-Oct-2023	Carla Casco	0.50	Set up payables, prepare cheque requisitions, print cheques.
31-Oct-2023	Rose Bartolini	0.20	Payment to vendor.
31-Oct-2023	Rose Bartolini	0.20	Payment to vendor.
		<u>14.80</u>	

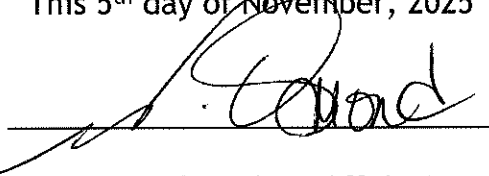
Attached is Exhibit "15"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

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Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
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In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Dec-23	908593 ONTARIO LIMITED, et al	CINV0462171-XX

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of November 1, 2023 to November 30, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	4.20	\$ 545.00	\$ 2,289.00
Vice President			
A. Consoli	20.80	475.00	9,880.00
Senior Manager			
S. Burrowes	0.50	350.00	175.00
M. Minor	1.00	350.00	350.00
Manager			
A. Boettger	4.50	350.00	1,575.00
Staff			
C. Casco	0.30	175.00	52.50
G. Harper	4.20	300.00	1,260.00
R. Bartolini	0.20	175.00	35.00
	<u>35.70</u>		<u>\$ 15,616.50</u>
HST on BDO Fees			2,030.15
Total Fees			<u>\$ 17,646.65</u>
Total Invoice			<u><u>\$ 17,646.65</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2023 to November 30, 2023,

Date	Name	Hours	Comments
1-Nov-2023	Angelo Consoli	1.50	Correspondence re: Gigg counter-offer and proposed response; discussion re: Eli Notice of dispute; attend to Trans Emerge matter; review Eli Notice of Dispute and related Affidavit; review files, customer invoices, claim statement, etc. and compile response to Counsel re: comments on Dispute;
1-Nov-2023	Chris Mazur	0.30	Attend re: GIGG settlement offer.
2-Nov-2023	Angelo Consoli	0.20	Review and response to creditor enquiry; update to counsel re: customer payment;
3-Nov-2023	Angelo Consoli	0.20	Review and response re: Customer dispute, status of customer payment;
7-Nov-2023	Rose Bartolini	0.20	Payment to vendor.
8-Nov-2023	Angelo Consoli	2.50	Call with Counsel to discuss results of M&M decision, next steps re: enforcement, etc., and considerations re: other customer disputes; discuss Eli Dispute and related claim/DJ, etc.; update to the Bank;
8-Nov-2023	Carla Casco	0.30	Prepare cheque requisition, set up payable and print cheque.
8-Nov-2023	Chris Mazur	1.10	Attend re: HST and CRA queries, Claims Officer decision on M&M.
8-Nov-2023	Glenn Harper	1.10	BDO IT trouble shooting/issues with Eagle email access on accounts.
9-Nov-2023	Adam Boettger	3.50	Review HST examination letter from CRA; Update draft response to CRA and assemble required appendices; Call to discuss CRA information requests; Prepare HST calculations for August and September 2023; Update AR tracking list for August and September 2023 collections.
9-Nov-2023	Angelo Consoli	3.60	Review CRA notice details; call to discuss CRA information requests and next steps re: compiling same; compile analysis re: Eli account and submit to counsel for consideration; follow up re: status of customer account payment; update to tax specialist re: CRA review;
9-Nov-2023	Chris Mazur	0.30	Discussions re: CRA queries on HST filings.
13-Nov-2023	Angelo Consoli	0.60	Review and considerations re: customer claim, disputes, proposed settlement terms;
13-Nov-2023	Chris Mazur	0.30	Attend re: Eli logistics.
13-Nov-2023	Stephanie Burrowes	0.50	Monthly transaction detail.
14-Nov-2023	Adam Boettger	1.00	Call to discuss response to CRA HST examination requests.
14-Nov-2023	Angelo Consoli	1.20	Call to discuss CRA's request for information and proposed responses; review and discuss related schedules;
14-Nov-2023	Chris Mazur	0.30	HST CRA queries
14-Nov-2023	Michelle Minor	1.00	Discussion regarding GST/HST CRA audit review.
15-Nov-2023	Angelo Consoli	0.80	Call with Counsel re: Eli claim, dispute and proposed settlement offer; review account summary; follow up re: status of customer payment;
15-Nov-2023	Chris Mazur	0.40	Attend re M&M, Eli logistics.
15-Nov-2023	Glenn Harper	1.00	Attend to email access matters with BDO IT.
16-Nov-2023	Angelo Consoli	1.20	Review and discuss compilation of vendor and customer invoices re: response to CRA review; discuss and review Pilot invoices; call with Counsel re: M&M matter;
16-Nov-2023	Glenn Harper	2.00	Access email accounts with BDO IT, review/search email account for required documentation re: CRA.
17-Nov-2023	Angelo Consoli	0.50	Call with counsel re: trans emerge, M&M matters; review account summary re: claim, interest, etc.;
20-Nov-2023	Angelo Consoli	1.50	Review and reconciliation re: customer account, settlement offer and proposed counter;
20-Nov-2023	Chris Mazur	0.30	Attend re: M&M settlement process.

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2023 to November 30, 2023,

Date	Name	Hours	Comments
21-Nov-2023	Glenn Harper	0.10	Update with BDO IT.
22-Nov-2023	Angelo Consoli	2.90	Review update from Counsel re: M&M dispute, response to proposed settlement offer; update to the Bank; call with Counsel to discuss M&M, Gigg, RSG customer accounts, etc.; call with Counsel re: Eli Logistics, settlement considerations, confirmation re: garnishment, etc.; review account schedules; review vendor invoices re: ITC claims;
22-Nov-2023	Chris Mazur	0.60	Review counsel's e-mail on M&M, review draft report to CIBC, e-mail from CIBC,
23-Nov-2023	Angelo Consoli	1.70	Call with Counsel re: M&M Notice of Appeal, next steps; review and reconcile vendor statements re: ITC's;
24-Nov-2023	Chris Mazur	0.60	Attend re: CRA HST review, Pilot invoices.
28-Nov-2023	Angelo Consoli	0.60	Review correspondence from customer counsel; call with Counsel to discuss updates on Trans Emerge, Gigg and M&M;
29-Nov-2023	Angelo Consoli	1.20	Review documentation re: compilation for CRA review; correspondence re: customer proposed settlement;
30-Nov-2023	Angelo Consoli	0.60	Discuss / review status of documentation compiled for CRA submission; call to CRA rep;
		<u>35.70</u>	

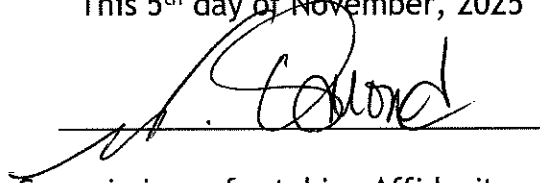
Attached is Exhibit "16"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
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Expires November 1, 2027.*



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In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Jan-24	908593 ONTARIO LIMITED, et al	CINV0462171-YY

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of December 1, 2023 to December 31, 2023:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	5.20	\$ 545.00	\$ 2,834.00
Vice President			
A. Consoli	23.30	475.00	11,067.50
Senior Manager			
M. Minor	3.00	350.00	1,050.00
Manager			
A. Boettger	10.70	350.00	3,745.00
N. Ormond	0.20	350.00	70.00
Staff			
C. Casco	1.80	175.00	315.00
R. Bartolini	0.40	175.00	70.00
S. Murphy	1.10	175.00	192.50
	45.70		\$ 19,344.00
HST on BDO Fees			2,514.72
Total Fees			\$ 21,858.72
Total Invoice			<u>\$ 21,858.72</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
December 1 to December 31, 2023

Date	Name	Hours	Comments
4-Dec-2023	Angelo Consoli	1.50	Call regarding update to the Bank; call to / from CRA representative; call with Counsel re: status of M&M, Gigg, Eli and RSG accounts; prepare summary of accounts;
4-Dec-2023	Carla Casco	1.00	Nov's Bank Reconciliation
4-Dec-2023	Chris Mazur	0.60	Review and prep for call with CIBC.
4-Dec-2023	Sherri Murphy	1.10	Prepare schedule for court report. file review, correspondence from/to A. Consoli re: same.
5-Dec-2023	Angelo Consoli	2.80	Review status of customer accounts, calls with counsel to discuss various accounts, update and provide summary on RSG accounts; review update re: Dynamic Claims Officer decision; prepare for and attend call with the Bank to discuss file status, call to CRA;
5-Dec-2023	Chris Mazur	1.20	Claims office decision, GIGG prep and have call with CIBC;
6-Dec-2023	Angelo Consoli	1.00	Call to CRA; review and approval of vendor payments; review documentation re: compilation of response to CRA;
6-Dec-2023	Chris Mazur	0.30	Review claims officer decision on M&M matter;
7-Dec-2023	Angelo Consoli	2.50	Calls with Counsel re: Gigg, M&M and RSG accounts, updates from respective counsels', discuss considerations, disputes, etc.; call with Chris re: consideration of same; call with Lenczner; review related customer dispute analysis;
7-Dec-2023	Angelo Consoli	0.50	Call with CRA rep and review documentation re: filing notice, status of information requests, compilation of documentation, timeline for submission, etc.;
7-Dec-2023	Carla Casco	0.50	Prepare cheque requisition, set up e-signature, set up payable and print cheque
7-Dec-2023	Chris Mazur	0.30	Attend re M&M, A/R, Dynamic;
7-Dec-2023	Nicole Ormond	0.20	Banking;
8-Dec-2023	Carla Casco	0.30	Prepared cheq requisition and set up payable
11-Dec-2023	Angelo Consoli	2.20	Correspondence re: customer settlement payments; call with Counsel to discuss RSG customer accounts, considerations, etc.; correspondence re: CRA request and submission; review and summary charts on customer accounts, related interest, etc.;
11-Dec-2023	Chris Mazur	0.10	
12-Dec-2023	Adam Boettger	0.40	Call with A. Consoli to discuss CRA response letter and timeline regarding same.
12-Dec-2023	Angelo Consoli	1.20	Review and correspondence re: CGC statement; call re: update from CRA, required reporting, related schedules and invoices; review analysis; call with Counsel;
13-Dec-2023	Adam Boettger	5.00	Draft HST Examination response letter, supporting schedules and compile related appendices; Review fuel invoices and calculation of implicit HST paid.
14-Dec-2023	Adam Boettger	2.00	Call with A. Consoli and M. Minor to discuss CRA examination response letter; Draft CRA examination response letter; Assemble HST returns for Nov. 2023; File HST returns for Sep. 2023, Oct. 2023 and Nov. 2023.
14-Dec-2023	Angelo Consoli	3.80	Conference to discuss review status of response to CRA examination, related schedules and matters; review and comments on draft response; review vendor invoices; call with counsel re: customer Notice of Appeal, status of customer negotiations / disputes; discussion with Counsel re: Atradius matter and prepare related schedule;
14-Dec-2023	Michelle Minor	1.00	call to discuss/review CRA response letter;
15-Dec-2023	Adam Boettger	0.80	Call with A. Consoli to discuss draft response letter; Update draft response letter with discussed edits and send to M. Minor for review and comments.

15-Dec-2023	Angelo Consoli	1.20	Call to discuss comments / considerations re: draft response to CRA, related schedules, etc.; review detailed analysis and vendor invoices;
15-Dec-2023	Chris Mazur	0.10	Attend re: Captive logistics;
15-Dec-2023	Rose Bartolini	0.20	Payment to vendor;
18-Dec-2023	Chris Mazur	0.20	
18-Dec-2023	Rose Bartolini	0.20	Payment to vendor;
19-Dec-2023	Angelo Consoli	1.50	Review and correspondence with Counsel re: Gigg counteroffer; review and update with Counsel re: M&M account; correspondence/update with the Bank; review and revisions to letter to CRA, review / compile appendix;
19-Dec-2023	Chris Mazur	0.80	Review draft CRA HST response letter, attend re M &M and Gigg settlements;
19-Dec-2023	Michelle Minor	1.00	HST, review GST/HST audit response letter;
20-Dec-2023	Adam Boettger	2.50	Call with A. Consoli and M. Minor to discuss amendments to CRA response letter; Assemble package for CRA; Arrange for courier of same.
20-Dec-2023	Angelo Consoli	4.30	Call with Counsel re: customer disputes / litigation matters, M&M and Gigg considerations, etc.; update to the Bank; review and revisions to CRA submission, call to discuss considerations re: same, related carts, etc.; prepare summary schedule for inclusion; final revisions and complete document; call to CRA to confirm same;
20-Dec-2023	Chris Mazur	1.10	Attend re: M&M, review draft letter to CRA re: HST, call with resources;
20-Dec-2023	Michelle Minor	1.00	HST, discussion of GST/HST audit response letter;
21-Dec-2023	Angelo Consoli	0.80	Call with Counsel to discuss correspondence with Gigg's counsel, proposed settlement terms; review vis a vis discuss with Chris and response to Counsel; correspondence re: submission of documentation to CRA;
21-Dec-2023	Chris Mazur	0.10	Attend re: Gigg counter;
28-Dec-2023	Chris Mazur	0.10	Attend re: Gigg settlement;
29-Dec-2023	Chris Mazur	0.30	Bank requisition;
		<u>45.70</u>	

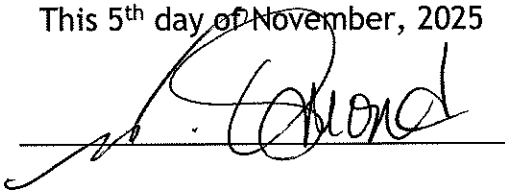
Attached is Exhibit "17"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.*



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Feb-24	908593 ONTARIO LIMITED, et al	CINV0462171-ZZ

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of January 1, 2024 to January 31, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	0.40	\$ 575.00	\$ 230.00
Vice President			
A. Consoli	10.90	525.00	5,722.50
S. Burrowes	0.50	475.00	237.50
Senior Manager			
M. Minor	0.50	395.00	197.50
Staff			
C. Casco	4.90	200.00	980.00
G. Harper	0.30	335.00	100.50
R. Bartolini	1.10	200.00	220.00
S. Murphy	1.10	200.00	220.00
	19.70		\$ 7,908.00
HST on BDO Fees			1,028.04
Total Fees			\$ 8,936.04
Total Invoice			<u>\$ 8,936.04</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2024 to January 31, 2024

Date	Name	Hours	Comments
2-Jan-2024	Angelo Consoli	0.80	Call with Counsel to discuss various customer accounts, garnishment, settlement terms; various correspondence re: customer disputed accounts, settlement terms, etc.;
3-Jan-2024	Angelo Consoli	0.80	Review customer account, dispute and analysis; review and approval of invoices;
4-Jan-2024	Angelo Consoli	1.50	Review and approval of vendor invoices; review government notice; review and updates to file schedule; review agent correspondence
4-Jan-2024	Carla Casco	0.60	Set up payable, prepare cheque requisition and print cheque.
5-Jan-2024	Carla Casco	0.30	Set up payable, prepare cheque requisition and print cheque.
5-Jan-2024	Rose Bartolini	0.20	Payment to vendor
5-Jan-2024	Rose Bartolini	0.20	Payment to vendor
8-Jan-2024	Carla Casco	1.00	Dec's Bank statements reconciliation
8-Jan-2024	Sherri Murphy	0.70	Prepare account summary schedule.
11-Jan-2024	Angelo Consoli	1.80	Call with Indirect Tax specialist re: CRA information request; request and review additional documentation and discussions re: submission considerations to CRA; call with Counsel re: update on various disputed customer accounts; bank reconciliations;
11-Jan-2024	Michelle Minor	0.50	Discussion regarding CRA audit
12-Jan-2024	Angelo Consoli	0.80	Review and complete response and compilation of documents for submission to CRA; call with CGC re: collection efforts, final account reconciliation and termination of services;
15-Jan-2024	Carla Casco	0.30	Set up payable, prepare cheque requisitions and print cheques.
15-Jan-2024	Rose Bartolini	0.20	Payment to vendor
15-Jan-2024	Stephanie Burrowes	0.50	Transaction detail.
18-Jan-2024	Angelo Consoli	0.80	Call with Counsel re: customer settlement, funds transfer and confirm same; review CRA statements; review CGC correspondence, compile summary schedule and submit for review;
18-Jan-2024	Carla Casco	0.30	Verify and record wire payment.
19-Jan-2024	Angelo Consoli	1.20	Correspondence re: vendor invoices, coordinate call to discuss; correspondence with counsel, review and execute Customer Settlement Agreement; review CGC correspondence, review and update related CGC reporting schedule and provide same to CGC for updating;
19-Jan-2024	Carla Casco	0.50	Set up payables and prepared cheq requisitions
19-Jan-2024	Glenn Harper	0.20	Communications w SIR.
22-Jan-2024	Angelo Consoli	0.10	Correspondence with Counsel re: settlement offer and rejection of same;
22-Jan-2024	Carla Casco	0.50	Set up payable, prepared cheque requisitions and printed cheques
23-Jan-2024	Angelo Consoli	0.30	Review and response to Counsel re: customer response to settlement; review CRA notice.
23-Jan-2024	Rose Bartolini	0.10	Receipt and record cheque re: Galactic Express Inc.
24-Jan-2024	Angelo Consoli	0.10	Correspondence with Claims Officer;
26-Jan-2024	Angelo Consoli	0.80	Call with Counsel to review status of various disputes, litigation, settlement offers, etc.; update re: customer payment;
26-Jan-2024	Carla Casco	0.20	Receipt payment.
29-Jan-2024	Angelo Consoli	0.90	Review and discussions re: R&D, HST filings, customer collection and input tax credits; update call to discuss status of various customer accounts;
29-Jan-2024	Carla Casco	0.20	Prepare deposit slip.
29-Jan-2024	Chris Mazur	0.40	Attend re GIGG settlement, Atradius.

Eagle Travel Plaza et al
Receiver's Time Charge Details
January 1, 2024 to January 31, 2024

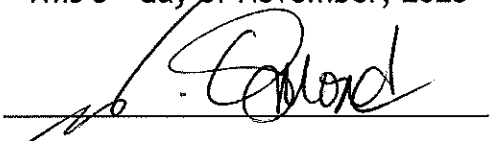
Date	Name	Hours	Comments
29-Jan-2024	Glenn Harper	0.10	Update to SIR.
29-Jan-2024	Sherri Murphy	0.40	Revisions to schedule, summary to A. Consoli re: same.
30-Jan-2024	Angelo Consoli	0.80	Review various project schedules, CGC invoice; discussions re: HST filing;
31-Jan-2024	Angelo Consoli	0.20	Correspondence with counsel re: customer settlement payments, customer insolvency proceedings, review vendor invoice;
31-Jan-2024	Carla Casco	1.00	Prepare cheque requisitions, set up payable and print cheques.
31-Jan-2024	Rose Bartolini	0.40	Prepare notice and mailing to vendors.
		19.70	

Attached is Exhibit "18"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

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25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Mar-24	908593 ONTARIO LIMITED, et al	CINV0462171-AAA

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of February 1, 2024 to February 29, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	2.40	\$ 575.00	\$ 1,380.00
Vice President			
A. Consoli	9.70	475.00	4,607.50
S. Burrowes	0.50	475.00	237.50
Senior Manager			
M. Minor	1.50	395.00	592.50
Manager			
A. Boettger	3.50	350.00	1,225.00
Staff			
C. Casco	1.80	200.00	360.00
G. Harper	0.20	335.00	67.00
R. Bartolini	0.50	200.00	100.00
S. Murphy	0.40	200.00	80.00
	<u>20.50</u>		<u>\$ 8,649.50</u>
HST on BDO Fees			1,124.44
Total Fees			<u>\$ 9,773.94</u>
Total Invoice			<u><u>\$ 9,773.94</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
February 1, 2024 to February 29, 2024

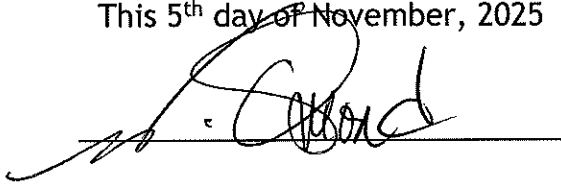
Date	Name	Hours	Comments
1-Feb-2024	Angelo Consoli	0.50	Review and comments on CRA auditor examination letter; review files re: supporting documents;
1-Feb-2024	Chris Mazur	0.10	Attend re: Customer Insolvency.
2-Feb-2024	Michelle Minor	1.00	Review data re: CRA claim, review CRA letter and provide comments.
5-Feb-2024	Adam Boettger	1.20	Prepare updated interim statement of receipts and disbursements as at December 31, 2023; Gather documents to prepare HST returns for the months Dec. 2023 and Jan. 2024
5-Feb-2024	Angelo Consoli	0.80	Review and discuss status of various estate matters; review and discussions with staff re: compilation of documents for CRA request, response considerations, etc.;
5-Feb-2024	Carla Casco	1.00	Search for bank statements, and cheque requisitions.
5-Feb-2024	Sherri Murphy	0.40	Summarize A/R, send to manager for review.
6-Feb-2024	Adam Boettger	2.30	Prepare and file HST returns for the period Dec. 23 and Jan. 24; Prepare interim statement of receipts and disbursements as at Dec. 31, 2023; Update A/R tracking schedule based on collections in Jan. 2024
6-Feb-2024	Angelo Consoli	0.60	Correspondence re: customer settlement; review R&D; draft letter re: request for payment confirmation; review and approval of vendor invoice;
6-Feb-2024	Carla Casco	0.50	Prepared cheque requisition, set up payable, printed cheque, and enter Journal entry.
6-Feb-2024	Chris Mazur	0.30	Attend re: HST audit queries, letter to CIBC.
7-Feb-2024	Angelo Consoli	0.50	Prepare 246(2) Notice for submission to OSB;
8-Feb-2024	Angelo Consoli	0.30	Review update from counsel re: Customer garnishment and related Settlement and prepare Satisfaction Piece;
8-Feb-2024	Rose Bartolini	0.10	efax - Section 246(2) Receiver's Interim Report.
12-Feb-2024	Angelo Consoli	1.20	Review records, drafting response to CRA requests;
12-Feb-2024	Stephanie Burrowes	0.50	Transaction detail.
13-Feb-2024	Angelo Consoli	1.50	Call with Counsel re: review of Atradius accounts, proposed next steps; discussions re: M&M appeal; review vendor statement; review and discussions re: CRA requests;
13-Feb-2024	Chris Mazur	1.70	Attend re: M&M filing, prep for and have call with counsel to discuss Atradius.
13-Feb-2024	Rose Bartolini	0.40	scan cheques
15-Feb-2024	Angelo Consoli	2.50	Call to CRA; call with Indirect Tax to review response to CRA and related matters; compile charts; updates to letter response; call re: customer account;
15-Feb-2024	Glenn Harper	0.10	SIR matters.
16-Feb-2024	Angelo Consoli	0.40	Review and discussions re: response to CRA; correspondence with staff re: submission of same;
16-Feb-2024	Chris Mazur	0.30	Review response to CRA on HST.
16-Feb-2024	Michelle Minor	0.50	Review final CRA response.
17-Feb-2024	Glenn Harper	0.10	Update status request to SIR Solutions.
21-Feb-2024	Angelo Consoli	0.70	Call with counsel re: Atradius CLD claims, AR balances, and updates to schedule;
23-Feb-2024	Angelo Consoli	0.20	Correspondence re: CRA submission;
29-Feb-2024	Angelo Consoli	0.50	Call with counsel re: M&M, appeal process, etc. and update call re: same;
29-Feb-2024	Carla Casco	0.30	Prepare cheque requisition, set up payable and printed cheque.
		<u>20.50</u>	

Attached is Exhibit "19"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

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

Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.**



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Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Apr-24	908593 ONTARIO LIMITED, et al	CINV0462171-BBB

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of March 1, 2024 to March 31, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	1.50	\$ 575.00	\$ 862.50
Vice President			
A. Consoli	13.40	525.00	7,035.00
P. Crawley	0.20	525.00	105.00
S. Burrowes	0.30	525.00	157.50
M. Minor	1.00	525.00	525.00
Manager			
A. Boettger	1.90	350.00	665.00
Staff			
C. Casco	1.00	200.00	200.00
G. Harper	0.50	335.00	167.50
R. Bartolini	0.20	200.00	40.00
S. Murphy	1.10	200.00	220.00
	<u>21.10</u>		<u>\$ 9,977.50</u>
HST on BDO Fees			1,297.08
Total Fees			<u>\$ 11,274.58</u>
Total Invoice			<u><u>\$ 11,274.58</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2024 to March 31, 2024

Date	Name	Hours	Comments
1-Mar-2024	Rose Bartolini	0.20	Payment to vendor
4-Mar-2024	Angelo Consoli	0.80	Call with service provider re: system access / backups; review and discuss access to site; correspondence with CGC, review and reconciliation of remittance;
4-Mar-2024	Glenn Harper	0.50	Conference call w SIR Solutions; access issues to SIR database.
4-Mar-2024	Sherri Murphy	1.00	Prepare account schedules for manager's review.
5-Mar-2024	Angelo Consoli	0.20	Review and correspondence with Counsel re: customer settlement offer, terms, etc.;
5-Mar-2024	Chris Mazur	0.20	Attend re: M&M settlement.
5-Mar-2024	Stephanie Burrowes	0.30	Transaction detail.
6-Mar-2024	Carla Casco	1.00	February's Bank reconciliations.
13-Mar-2024	Adam Boettger	0.50	Prepare information for February 2024 HST returns; File February 2024 HST returns
13-Mar-2024	Angelo Consoli	0.70	Correspondence with Counsel re: M&M factum, reply materials, review of reports re: M&M assertions; discussions re: status of other outstanding accounts;
13-Mar-2024	Sherri Murphy	0.10	Review and forward fax from CRA.
14-Mar-2024	Adam Boettger	0.40	Compile comments on receivable collections efforts for Eagle Travel
14-Mar-2024	Angelo Consoli	0.50	Review CRA correspondence re: audit enquiry, and update to staff re: information request, considerations re: response, etc.;
14-Mar-2024	Chris Mazur	0.20	Correspondence re: CRA review;
15-Mar-2024	Angelo Consoli	0.60	Correspondence with Counsel re: customer settlement offers; correspondence re: CRA notice and response considerations;
15-Mar-2024	Chris Mazur	0.20	Attend to customer settlement terms, CRA;
15-Mar-2024	Peter Crawley	0.20	Bank reconciliations.
18-Mar-2024	Angelo Consoli	0.80	Review customer account reconciliation re: settlement offer; review draft analysis re: response to CRA Query;
19-Mar-2024	Adam Boettger	1.00	Call with A. Consoli and M. Minor to discuss response to HST Examiner's request
19-Mar-2024	Angelo Consoli	1.30	Call to discuss / review CRA queries, proposed response and related considerations; review and response to counsel re: customer settlement, Atradius matter;
19-Mar-2024	Michelle Minor	1.00	Call to discuss CRA letter and consideration re: response
19-Mar-2024	Chris Mazur	0.30	Attend re: M&M settlement, Atradius
20-Mar-2024	Angelo Consoli	0.30	Review and correspondence with Counsel re: proposed customer settlement agreement, Atradius matter;
20-Mar-2024	Chris Mazur	0.10	Atradius matter
22-Mar-2024	Angelo Consoli	2.80	Correspondence with counsel re: request for customer data for Atradius response; review records re: submissions and compile for counsel; discuss CRA correspondence;
25-Mar-2024	Angelo Consoli	2.50	Call with Counsel re: contact from lawyer for guarantor, writ filing, review CCA to confirm ID, etc.; review file information and drafting response to CRA;
25-Mar-2024	Chris Mazur	0.20	Attend re A/R-Raymond Motor freight
26-Mar-2024	Angelo Consoli	1.20	Call to CRA; updates to draft response;
27-Mar-2024	Angelo Consoli	1.30	Call with counsel re: writ/guarantor, review Raymond account details, compile analysis of Claim and DJ and update to Counsel re: same; call with CRA re: HST query;

Eagle Travel Plaza et al
Receiver's Time Charge Details
March 1, 2024 to March 31, 2024

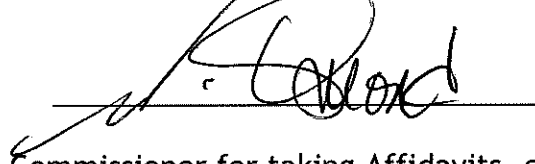
Date	Name	Hours	Comments
27-Mar-2024	Chris Mazur	0.30	Attend re: HST audit, A/R settlement.
28-Mar-2024	Angelo Consoli	0.40	Review account summary details; correspondence and call with counsel re:
			Writ on guarantor, proposed settlement offer;
		<u>21.10</u>	

Attached is Exhibit "20"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "Nicole Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



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In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-May-24	908593 ONTARIO LIMITED, et al	CINV0462171-CCC

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of April 1, 2024 to April 30, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	4.10	\$ 575.00	\$ 2,357.50
Vice President			
A. Consoli	27.80	525.00	14,595.00
Manager			
A. Boettger	0.70	395.00	276.50
M. Minor	3.70	395.00	1,461.50
Staff			
C. Casco	2.10	200.00	420.00
G. Harper	0.50	335.00	167.50
R. Bartolini	9.50	200.00	1,900.00
S. Murphy	1.60	200.00	320.00
S. Rickards	0.20	200.00	40.00
	50.20		\$ 21,538.00
HST on BDO Fees			2,799.94
Total Fees			\$ 24,337.94
Total Invoice			\$ 24,337.94

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
April 1, 2024 to April 30, 2024

Date	Name	Hours	Comments
1-Apr-24	Angelo Consoli	1.20	Review and correspondence with counsel re: customer account garnishment; review and updates to schedule;
3-Apr-24	Angelo Consoli	2.50	Review and revisions to CRA memorandum; compile related appendices; reconcile claim to customer invoices;
3-Apr-24	Chris Mazur	0.20	Attend re: A/R settlement.
4-Apr-24	Angelo Consoli	1.20	Review and correspondence re: comments on CRA review, bad debt and related customer analysis; call with Sarbjit re: transfer of funds on deposit, coordinating submission to Receiver;
4-Apr-24	Carla Casco	1.00	March Reconcile bank statements
4-Apr-24	Chris Mazur	0.30	attend re: HST audit, account summary.
4-Apr-24	Glenn Harper	0.10	Communication to SIR;
4-Apr-24	Sherri Murphy	0.50	Prepare schedule for review.
5-Apr-24	Angelo Consoli	3.20	Call with Counsel re: update from customer counsel re: disputed account, call re: final review of CRA response letter; process final revisions, compile appendices and submit to CRA; review correspondence from counsel re: Atradius DCL accounts, review records, compile details on customer deposits and forward to counsel;
5-Apr-24	Chris Mazur	0.30	Attend re: HST audit response to queries.
5-Apr-24	Michelle Minor	1.00	Review and call to discuss CRA response and appendices.
5-Apr-24	Rose Bartolini	4.00	Review records for customers Credit Card Agreements.
8-Apr-24	Angelo Consoli	0.80	Review correspondence and draft letter from Counsel re: Atradius matter;
8-Apr-24	Carla Casco	0.60	Receipt payment, prepared deposit slip & set up payable & print cheque
8-Apr-24	Rose Bartolini	5.00	Review records for customers Credit Card Agreements.
8-Apr-24	Sherri Murphy	0.50	revisions to schedules, summary re: same.
9-Apr-24	Angelo Consoli	0.30	Update with counsel re: customer writ / settlement; review customer account summary;
10-Apr-24	Adam Boettger	0.20	File HST returns for the month ended March 31, 2024
10-Apr-24	Rose Bartolini	0.50	Review records for customers Credit Card Agreements.
11-Apr-24	Angelo Consoli	1.00	Review account summary and updates, review notices, etc.;
12-Apr-24	Angelo Consoli	2.50	Review draft letter and call counsel to discuss; revisions to letter and chart re: summary of account collections; call with counsel re: Eli Settlement and Rayman settlement; review and execute Settlement Agreements; call with Bank re: update on settlements, funds on hand; review / discuss HST filings, etc.
15-Apr-24	Angelo Consoli	2.30	Calls with Counsel re: customer negotiations, settlements, disputes; follow up re: customer payment; updates to tracking chart; summary re: file update, outstanding matters, etc. prepare Settlement Satisfaction Pieces; call and update re: Atradius letter;
15-Apr-24	Chris Mazur	0.80	Attend re: funds on deposit, Eli and M&M settlements, review Atradius settlement letter.
15-Apr-24	Michelle Minor	1.00	Call with Adam and Angelo.
16-Apr-24	Angelo Consoli	1.80	Review CRA notice re: filed claim and correspondence with staff re: same; follow up with counsel re: status of customer payments; customer account analysis;
16-Apr-24	Chris Mazur	0.20	Attend re: HST assessment.
17-Apr-24	Angelo Consoli	0.90	Review and approval of supplier invoices; correspondence re: customer funds transfers; review update re: CRA letter and proposed response;
17-Apr-24	Carla Casco	0.50	Prepare cheque requisition, set up payable, print cheques.
17-Apr-24	Chris Mazur	0.20	Attend re: Jag Jot A/R dispute.
17-Apr-24	Sherri Murphy	0.60	Set up payables, email to process.

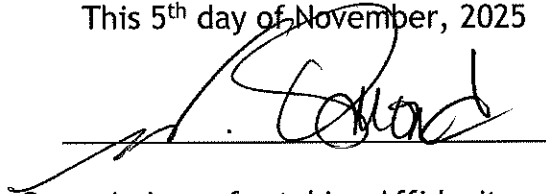
18-Apr-24	Angelo Consoli	0.90 Review and correspondence re: vendor invoices; review account summary and updates to lender;
18-Apr-24	Michelle Minor	0.70 Review legislation for court case re: bad debts claims and various emails.
19-Apr-24	Glenn Harper	0.10 Update with SIR.
22-Apr-24	Susan Rickards	0.20 Payment to counsel.
23-Apr-24	Angelo Consoli	1.50 Call and correspondence with Counsel re: Atradius, CLD accounts, revisions to summary chart; follow up re: status of customer payments and notice to counsel;
23-Apr-24	Chris Mazur	0.20 Attend re: counsel's settlement proposal to Atradius.
24-Apr-24	Angelo Consoli	1.40 Correspondence re: customer settlement, release of ppsa, settlement piece; review bad debt summary and reconcile same re: HST filing; updates to collection tracking schedule; review revised draft response to Atradius and provide comments to counsel;
25-Apr-24	Adam Boettger	0.50 Review account collection worksheet for calculation of HST to remit and respond to inquiries from A. Consoli
25-Apr-24	Chris Mazur	0.20 Attend to customer settlement proposal.
25-Apr-24	Michelle Minor	1.00 Review for further jurisprudence re: claim submission.
26-Apr-24	Angelo Consoli	3.00 Correspondence with Counsel re: customer account settlement status, Atradius; prepare update to the Bank on various estate matters; call re: CRA notice, consideration of next steps; call to CRA; review and summary of bad debt analysis;
26-Apr-24	Chris Mazur	0.50 Attend to Bank update re: estate matters.
29-Apr-24	Angelo Consoli	2.60 Review and discussions re: customer analysis, disputes, etc.; finalize and submit update to the Bank; correspondence with Counsel re: various customer disputes, outstanding matters, status of settlement agreement; updates to the Bank;
29-Apr-24	Chris Mazur	1.20 Bank requisitions, review/revise CIBC reporting, HST assessment rebuttal, e-mails to/fr CIBC on file matters.
30-Apr-24	Angelo Consoli	0.70 Review correspondence re: account summary, account garnishment; correspondence with vendor;
30-Apr-24	Glenn Harper	0.30 SIR access matters.
		<u>50.20</u>

Attached is Exhibit "21"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.*



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Jun-24	908593 ONTARIO LIMITED, et al	CINV0462171-DDD

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of May 1, 2024 to May 31, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	0.60	\$ 575.00	\$ 345.00
Vice President			
A. Consoli	11.80	525.00	6,195.00
Manager			
A. Boettger	1.00	395.00	395.00
M. Minor	0.70	395.00	276.50
Staff			
C. Casco	1.60	200.00	320.00
G. Harper	1.70	335.00	569.50
	17.40		\$ 8,101.00
HST on BDO Fees			1,053.13
Total Fees			\$ 9,154.13
Total Invoice			<u><u>\$ 9,154.13</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
May 1, 2024 to May 31, 2024

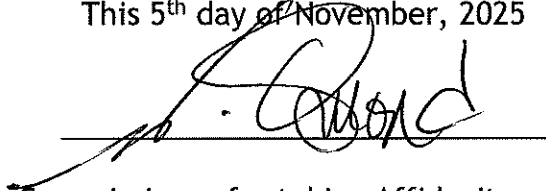
Date	Name	Hours	Comments
1-May-24	Angelo Consoli	2.30	Call to CRA to coordinate review of claim; comparison of collections and claim data; correspondence with vendors re: account statements; review and approval of vendor payments; review CRA claim chart / analysis;
1-May-24	Carla Casco	0.30	Prepared cheque requisition, set up payable and print cheque.
2-May-24	Angelo Consoli	2.00	Review documentation, claim in preparation for call with CRA; correspondence re: vendor statement, correspondence to SIR solutions; reconcile schedule of CRA claim;
3-May-24	Angelo Consoli	0.90	Correspondence re: invalid vendor charges; account reconciliation / summary chart;
3-May-24	Carla Casco	1.00	April's Bank Reconciliations.
3-May-24	Glenn Harper	0.70	Various communications with vendor re: charges.
7-May-24	Adam Boettger	1.00	Prepare calculations for April 2024 HST return
7-May-24	Glenn Harper	0.50	Discussions with GoDaddy regarding charges on previous cancelled items;
9-May-24	Angelo Consoli	0.80	Call with Counsel re: M&M settlement agreement; bank reconciliations; review vendor invoices and correspondence with vendor re: same;
9-May-24	Chris Mazur	0.20	Attend re: M&M A/R.
10-May-24	Angelo Consoli	0.10	Call with CRA rep re: queries on HST claim, info requests, and set up follow up;
13-May-24	Angelo Consoli	0.20	Review and update re: M&M abandoning appeal;
13-May-24	Glenn Harper	0.50	Communications to GoDaddy regarding account charges and requests to cancel account.
14-May-24	Angelo Consoli	1.30	Prepare for and attend call with CRA re: HST claim review; discuss additional information in support of Claim; review Jagjot factum;
14-May-24	Michelle Minor	0.70	Discussion with CRA auditor.
15-May-24	Angelo Consoli	1.20	Call from / to CRA; review and execute customer Settlement Agreement; review update from counsel re: Customer submission, review account summary and prepare proposed settlement and forward to counsel;
16-May-24	Angelo Consoli	0.80	Call with CRA re: info requests; review and submit requested information;
16-May-24	Chris Mazur	0.20	Attend re: M&M A/R.
23-May-24	Angelo Consoli	0.20	Review and correspondence re: customer settlement;
24-May-24	Angelo Consoli	1.50	Follow up with Counsel re: settlement terms, account payment; review appellants submission;
29-May-24	Angelo Consoli	0.30	Review and approval of vendor invoice; follow up with counsel re: status of correspondence with Atradius;
29-May-24	Carla Casco	0.30	Prepared cheque requisition, set up payable and print cheque.
30-May-24	Angelo Consoli	0.20	Correspondence with Counsel re: status of M&M settlement and related payment; review counsel's update re: Atradius;
31-May-24	Chris Mazur	0.20	Attend re: Atradius status.
		<u>17.40</u>	

Attached is Exhibit "22"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

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25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Jul-24	908593 ONTARIO LIMITED, et al	CINV0462171-EEE

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of June 1, 2024 to June 30, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	2.00	\$ 575.00	\$ 1,150.00
Vice President			
A. Consoli	10.10	525.00	5,302.50
Manager			
A. Boettger	2.50	395.00	987.50
Staff			
C. Casco	1.20	200.00	240.00
T. Montesano	0.20	200.00	40.00
	<u>16.00</u>		<u>\$ 7,720.00</u>
HST on BDO Fees			1,003.60
Total Fees			<u>\$ 8,723.60</u>
Total Invoice			<u><u>\$ 8,723.60</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
June 1, 2024 to June 30, 2024

Date	Name	Hours	Comments
4-Jun-2024	Angelo Consoli	1.00	Follow up re: customer settlement payment; correspondence with Counsel re: RSG customer accounts, considerations re: next steps; calculations re: accrued interest on outstanding amounts; correspondence re: tax filings;
4-Jun-2024	Carla Casco	0.20	Receipt deposit
4-Jun-2024	Chris Mazur	0.10	Attend re: A/R receipt of funds.
4-Jun-2024	Tony Montesano	0.20	Correspondence re: call from the Ministry of Finance;
6-Jun-2024	Adam Boettger	0.70	Prepare HST calculations for May 2024
6-Jun-2024	Carla Casco	1.00	May's Bank Reconciliation
6-Jun-2024	Chris Mazur	0.30	Attend re: HST audit findings, M&M A/R.
7-Jun-2024	Adam Boettger	0.50	Review and respond to information request from Ministry of Health re Employer Health Tax (EHT)
7-Jun-2024	Angelo Consoli	0.30	Review and discuss government notice; review and correspondence with vendor re: invoice;
10-Jun-2024	Angelo Consoli	0.70	Review and correspondence with Counsel re: customer account, claims, court materials, position sought, settlement proposal; discuss same and response re: counter;
10-Jun-2024	Chris Mazur	0.20	Attend re Dynamic A/R settlements proposal.
12-Jun-2024	Angelo Consoli	2.20	Review and correspondence re: CRA notice; reconcile claims amounts versus collection summary;
13-Jun-2024	Angelo Consoli	0.20	Call and update re: various file estate matters;
13-Jun-2024	Chris Mazur	0.20	Attend re: HST audit, CRA response, remedies.
14-Jun-2024	Angelo Consoli	1.20	Review CRA notices of Assessment re: audit findings; calls with CRA rep re: notice, request to waive RC filings, status of refunds, etc.;
17-Jun-2024	Angelo Consoli	0.80	Review account summary / claim sheet; call to discuss CRA review/decision on HST and related next steps;
17-Jun-2024	Chris Mazur	0.60	Attend re CRA HST audit position.
18-Jun-2024	Angelo Consoli	1.40	Call to discuss status of HST filings, CRA requests re: RT and RC account; calls to CRA auditor and team lead; review re: post HST filing collections;
20-Jun-2024	Angelo Consoli	0.20	Correspondence with CRA re: RC and RT filings and update re: same;
20-Jun-2024	Chris Mazur	0.20	Attend re: CRA HST refund claim.
21-Jun-2024	Angelo Consoli	0.80	Call with CRA auditor re: status of review / claim, considerations on same and next steps; provide update;
22-Jun-2024	Adam Boettger	1.00	Review team responses to HST examination and bad debt ITCs claim; Respond to team re: ongoing monthly HST returns and impact on HST refunds; Update HST calculations for April 2024 and May 2024.
24-Jun-2024	Angelo Consoli	0.30	Review update re: proposed HST filings; correspondence re: next steps;
24-Jun-2024	Chris Mazur	0.20	Review HST audit results, e-mails
25-Jun-2024	Adam Boettger	0.30	Discussion re: filing monthly HST returns; File April 2024 and May 2024 monthly HST returns.
27-Jun-2024	Angelo Consoli	0.50	Call from ISS re: data request; correspondence with Counsel re: Atradius; updates to customer schedule;
27-Jun-2024	Chris Mazur	0.20	Attend re: Atradius response go forward.
28-Jun-2024	Angelo Consoli	0.50	Review and search files re: ISS request;
		<u>16.00</u>	

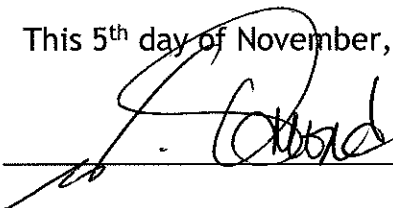
Attached is Exhibit "23"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025



Commissioner for taking Affidavits, etc.

**Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.**



Tel: 905-524-1008
Fax: 905-570-0249
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25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Aug-24	908593 ONTARIO LIMITED, et al	CINV0462171-FFF

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of July 1, 2024 to July 31, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	1.60	\$ 575.00	\$ 920.00
Vice President			
A. Consoli	9.40	525.00	4,935.00
Manager			
A. Boettger	1.50	395.00	592.50
S. Burrowes	0.50	395.00	197.50
Staff			
C. Casco	2.60	200.00	520.00
T. Montesano	3.80	200.00	760.00
	<u>19.40</u>		<u>\$ 7,925.00</u>
HST on BDO Fees			1,030.25
Total Fees			<u>\$ 8,955.25</u>
Total Invoice			<u><u>\$ 8,955.25</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
July 1, 2024 to July 31, 2024

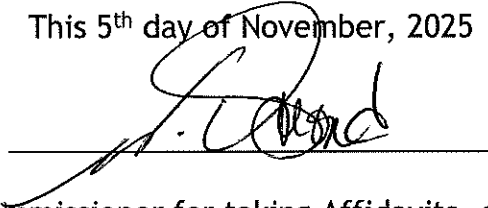
Date	Name	Hours	Comments
3-Jul-2024	Angelo Consoli	0.30	Review and response to Solicitor re: request; review and approval re: vendor invoice
4-Jul-2024	Angelo Consoli	1.40	Call with Counsel to review / discuss various customer accounts, settlement offers, next steps, outstanding matters, etc.; review and update chart re customer account realizations; follow up with Claims Officer;
5-Jul-2024	Angelo Consoli	1.30	Correspondence with Counsel re: RSG Law correspondence, considerations re: settlement offer, proposed settlement, terms, etc.; review account summaries vis a vis settlement sought; bank balances, R&D review;
5-Jul-2024	Carla Casco	1.00	Reconcile bank statements
5-Jul-2024	Stephanie Burrowes	0.50	Transaction detail.
7-Jul-2024	Adam Boettger	1.50	Prepare Interim Statement of Receipts and Disbursements as at June 30, 2024; Prepare HST calculations for June 2024 and file HST returns
8-Jul-2024	Angelo Consoli	0.90	Call with Counsel re: customer settlement proposal, consideration of next steps; review and provide comments on summary schedules.
8-Jul-2024	Carla Casco	0.30	Prepared cheque requisition, set up payable, and print cheque. Mailing.
8-Jul-2024	Sherri Murphy	1.50	Prepare scheduled summaries for review.
9-Jul-2024	Angelo Consoli	0.60	Review and reconcile CRA notice of assessments.
9-Jul-2024	Carla Casco	0.30	Receipt cheque, prepare deposit, other banking tasks;
9-Jul-2024	Chris Mazur	0.20	Attend re: M&M related A/R settlement.
10-Jul-2024	Angelo Consoli	1.20	Review R&D to June 30; prepare Receiver's Interim Report pursuant to S. 246(2) and submit to the OSB;
10-Jul-2024	Carla Casco	0.20	call with Counsel re: RSG counter proposal;
10-Jul-2024	Chris Mazur	0.20	Receipt CRA-HST, cheque, prepare deposit;
10-Jul-2024	Sherri Murphy	0.20	Attend re: HST refund, A/R settlement.
10-Jul-2024	Sherri Murphy	2.20	Revisions to schedule summaries. Attend re: AR.
15-Jul-2024	Angelo Consoli	0.40	Follow up with Counsel re: Atradius; correspondence re: bank account activity, receipts/disbursements;
15-Jul-2024	Chris Mazur	0.40	Bank reconciliations.
16-Jul-2024	Chris Mazur	0.30	Attend re: A/R, HST refund, Atradius.
17-Jul-2024	Chris Mazur	0.10	Attend re: AR.
18-Jul-2024	Angelo Consoli	0.50	Correspondence re: outstanding matters; follow up re: outstanding account;
18-Jul-2024	Chris Mazur	0.10	Attend re: Atradius.
22-Jul-2024	Angelo Consoli	0.30	Call with Counsel re: Atradius correspondence, next steps re: case conference call, customer settlement efforts, etc.
23-Jul-2024	Angelo Consoli	0.80	Review correspondence from the Bank, initial review of analysis;
24-Jul-2024	Angelo Consoli	1.20	Review and discussions re: various outstanding matters, customer accounts, estimated realizations and update to the Bank re: analysis;
24-Jul-2024	Chris Mazur	0.20	CIBC reporting email.
25-Jul-2024	Angelo Consoli	0.10	Review and approval of vendor payments;
25-Jul-2024	Carla Casco	0.50	Prepare cheque requisitions, print cheques;
25-Jul-2024	Sherri Murphy	0.10	Attend re: AR.
26-Jul-2024	Angelo Consoli	0.30	Correspondence with Counsel re: status of outstanding disputes / claims; review customer summary account;
26-Jul-2024	Chris Mazur	0.10	Attend re: CIBC query;
29-Jul-2024	Angelo Consoli	0.10	Receipt and review CRA Notice of Assessment;
29-Jul-2024	Carla Casco	0.30	Receipt cheques, prepare deposit;
		<u>19.40</u>	

Attached is Exhibit "24"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read "N. Ormond", is written over a horizontal line.

Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



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Fax: 905-570-0249
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25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Sep-24	908593 ONTARIO LIMITED, et al	CINV0462171-GGG

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of August 1, 2024 to August 31, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	1.80	\$ 575.00	\$ 1,035.00
Vice President			
A. Consoli	5.20	525.00	2,730.00
Manager			
S. Burrowes	0.50	395.00	197.50
Staff			
C. Casco	1.00	200.00	200.00
	8.50		\$ 4,162.50
HST on BDO Fees			541.13
Total Fees			\$ 4,703.63
Total Invoice			<u><u>\$ 4,703.63</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
August 1, 2024 to August 31, 2024

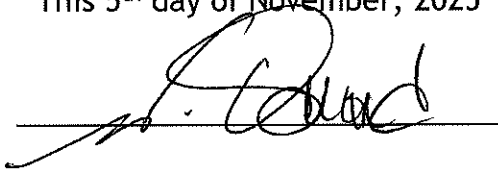
Date	Name	Hours	Comments
6-Aug-2024	Angelo Consoli	1.20	Call with Counsel to discuss customer accounts, settlement offers, Atradius; review and analysis re: same for consideration of next steps;
6-Aug-2024	Chris Mazur	0.20	Attend re: customer disputes, Atradius.
7-Aug-2024	Angelo Consoli	0.80	Call to discuss status / review of estate matters and considerations for next steps; correspondence with Counsel re: customer settlement offer and proposed response; update to Counsel re: Atradius matter;
7-Aug-2024	Chris Mazur	0.40	Attend re various A/R settlements, e-mail from Counsel re Atradius.
9-Aug-2024	Carla Casco	1.00	July's Bank Statement Reconciliation
12-Aug-2024	Angelo Consoli	1.00	Correspondence with Counsel re: customer settlement agreement terms; review account summary; bank reconciliations;
12-Aug-2024	Chris Mazur	0.20	Attend re: Atradius, resolution.
13-Aug-2024	Angelo Consoli	0.20	Call with Counsel re: status of estate matters;
13-Aug-2024	Chris Mazur	0.20	Attend re: Atradius status and go forward.
14-Aug-2024	Angelo Consoli	0.30	Review update from Counsel and discussions re: Atradius;
15-Aug-2024	Angelo Consoli	0.20	Correspondence with Counsel re: Atradius matter;
15-Aug-2024	Chris Mazur	0.50	Attend re Atradius, prep for and have call with counsel re: Atradius settlement, negotiations.
22-Aug-2024	Angelo Consoli	0.50	Correspondence with Counsel re: status of customer disputes, settlement offers, next steps re: outstanding matters;
26-Aug-2024	Angelo Consoli	0.20	Review notice; follow up with Counsel re: Atradius;
27-Aug-2024	Angelo Consoli	0.80	Correspondence with Counsel re: Claims Officer decision, next steps, etc.;
27-Aug-2024	Chris Mazur	0.30	Attend re: Jagjot decision, RSG settlement.
29-Aug-2024	Stephanie Burrowes	0.50	Transaction detail.
		8.50	

Attached is Exhibit "25"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

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

Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.*



Tel: 905-524-1008
Fax: 905-570-0249
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BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Oct-24	908593 ONTARIO LIMITED, et al	CINV0462171-HHH

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of September 1, 2024 to September 30, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	0.50	\$ 575.00	\$ 287.50
Vice President			
A. Consoli	5.70	525.00	2,992.50
P. Crawley	0.20	525.00	105.00
Staff			
C. Casco	0.80	200.00	160.00
D. Pulsone	4.30	275.00	1,182.50
	<u>11.50</u>		<u>\$ 4,727.50</u>
HST on BDO Fees			614.58
Total Fees			<u>\$ 5,342.08</u>
Total Invoice			<u><u>\$ 5,342.08</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
September 1, 2024 to September 30, 2024

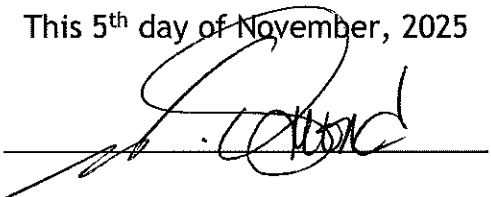
Date	Name	Hours	Comments
3-Sep-2024	Angelo Consoli	1.20	Correspondence with Counsel re: various estate matters, settlement proposals, updates to website documents, etc.; review site and related documentation;
4-Sep-2024	Angelo Consoli	0.50	Review and discussion re: HST filing considerations, bankrupt customers;
4-Sep-2024	Daniel Pulsone	0.50	CRA bad debt claim for HST, Bankruptcy searches.
5-Sep-2024	Daniel Pulsone	3.80	CRA bad debt claim for HST, Bankruptcy searches.
9-Sep-2024	Angelo Consoli	0.70	Call with counsel re: customer Settlement Agreement / terms, outstanding matters, status of Jagot counsel's reply; review statement of account; review and approval of payment;
9-Sep-2024	Carla Casco	0.30	Prepare cheque requisition, print cheque, mailing.
11-Sep-2024	Angelo Consoli	2.20	Compile charts re: outstanding accounts, matters, update e-mail to the Bank re: various resolved and outstanding matters; call with Counsel re: customer settlement offer, etc.;
11-Sep-2024	Carla Casco	0.50	Prepared cheque requisition, set up payables, print cheque.
11-Sep-2024	Chris Mazur	0.40	Attend to CIBC reporting.
12-Sep-2024	Angelo Consoli	0.50	Call with Counsel re: preparation of documentation in relation to submission to the Claims Officer; review vendor account statement and submit for payment;
12-Sep-2024	Chris Mazur	0.10	CIBC email.
13-Sep-2024	Peter Crawley	0.20	Review and approve bank reconciliations.
17-Sep-2024	Angelo Consoli	0.20	Review draft direction and authorization re: garnished funds; call with counsel re: Drive Force settlement discussions etc.;
25-Sep-2024	Angelo Consoli	0.30	Review banking information re: customer payment; correspondence with counsel re: proposed settlement agreements, terms, etc.;
30-Sep-2024	Angelo Consoli	0.10	Review update and response to Counsel re: Atradius settlement discussions, customer settlement;
		<u>11.50</u>	

Attached is Exhibit "26"

Referred to in the
AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025


Commissioner for taking Affidavits, etc.

Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
25 Main Street West, Suite 805
Hamilton ON L8P 1H1 Canada

BDO Canada Limited
25 Main Street West Suite 805
Hamilton ON
L8K 1H1
In its capacity as Court-Appointed Receiver of
908593 ONTARIO LIMITED, et al

Date	Client No.	Invoice No.
05-Nov-24	908593 ONTARIO LIMITED, et al	CINV0462171-I I I

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of October 1, 2024 to October 31, 2024:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	0.70	\$ 575.00	\$ 402.50
Vice President			
A. Consoli	1.80	525.00	945.00
Staff			
C. Casco	1.60	200.00	320.00
S. Murphy	0.10	200.00	20.00
	4.20		\$ 1,687.50
HST on BDO Fees			219.38
Total Fees			\$ 1,906.88
Total Invoice			<u>\$ 1,906.88</u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
October 1, 2024 to October 31, 2024

Date	Name	Hours	Comments
1-Oct-2024	Angelo Consoli	0.20	Review and correspondence with Counsel re: customer settlement agreement and status of settlement payments;
2-Oct-2024	Angelo Consoli	0.30	Review and correspondence with counsel re: various estate matters, proposed settlement terms, etc.;
3-Oct-2024	Angelo Consoli	0.40	Correspondence with counsel re: customer payment deposits, RSG materials; review CRA notice;
3-Oct-2024	Carla Casco	0.30	Prepare cheque requisition, set up payable;
7-Oct-2024	Carla Casco	1.00	September Bank Reconciliation
9-Oct-2024	Chris Mazur	0.20	Attend re: Atradius status;
15-Oct-2024	Chris Mazur	0.30	Bank reconciliations
16-Oct-2024	Angelo Consoli	0.20	Review and correspondence re: customer settlement; execute agreement; review re: HST filing;
25-Oct-2024	Angelo Consoli	0.30	Review vendor invoice; review update from counsel re: settlement offer; CRA account;
27-Oct-2024	Chris Mazur	0.20	Review Atradius settlement offer.
28-Oct-2024	Angelo Consoli	0.40	Correspondence re: Atradius offer; correspondence with Counsel re: acceptance of Settlement Offer; review and approval of vendor invoices for payment;
28-Oct-2024	Carla Casco	0.30	Prepare cheque requisition, print cheques;
28-Oct-2024	Sherri Murphy	0.10	Attend to payment processing.
		<u>4.20</u>	

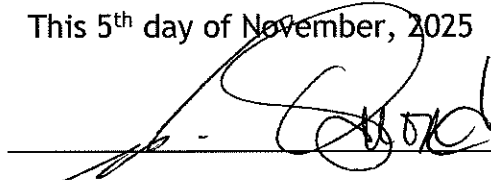
Attached is Exhibit "27"

Referred to in the

AFFIDAVIT OF CHRISTOPHER J. MAZUR

Sworn before me

This 5th day of November, 2025

A handwritten signature in black ink, appearing to read 'Nicole Marie Ormond', is written over a horizontal line.

Commissioner for taking Affidavits, etc.

*Nicole Marie Ormond, a Commissioner, etc.,
Province of Ontario, for BDO Canada Limited.
Expires November 1, 2027.*



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Date	Client No.	Invoice No.
05-Oct-25	908593 ONTARIO LIMITED, et al	CINV0462171-JJJ

TO PROFESSIONAL SERVICES RENDERED as Court Appointed Receiver of 908593 ONTARIO LIMITED, et al for the period of November 1, 2024 to October 31, 2025:

	Hours	Rate	Fees
Senior Vice President			
C. Mazur	14.40	\$ 575.00	\$ 8,280.00
Vice President			
A. Consoli	74.30	525.00	39,007.50
P. Crawley	0.30	525.00	157.50
A. Boettger	8.30	525.00	4,357.50
Staff			
C. Casco	18.30	200.00	3,660.00
G. Harper	0.20	335.00	67.00
S. Murphy	6.10	200.00	1,220.00
J. Pronk	12.60	200.00	2,520.00
	134.50		\$ 59,269.50
HST on BDO Fees			7,705.04
Total Fees			\$ 66,974.54
Total Invoice			<u><u>\$ 66,974.54</u></u>

H.S.T. #R101518124

Terms:

Net 30 days.

Interest at 1% per month (12.68% per annum calculated monthly) charged on accounts over 30 days

Eagle Travel Plaza et al
Receiver's Time Charge Details
November 1, 2024 to October 31, 2025

Date	Name	Hours	Comments
6-Nov-2024	Carla Casco	1.00	Reconcile bank statement.
7-Nov-2024	Angelo Consoli	0.20	Review file matters; correspondence to Counsel re: status of outstanding matters;
12-Nov-2024	Angelo Consoli	0.20	Bank account reconciliations;
12-Nov-2024	Carla Casco	0.40	Set up payable, prepare cheque requisition, mailing.
13-Nov-2024	Angelo Consoli	0.70	Review re: outstanding matters, summary schedule, CRA notice;
14-Nov-2024	Sherri Murphy	2.40	Schedule summaries prepared for review, revisions made for finalizing.
19-Nov-2024	Angelo Consoli	0.30	Correspondence re: status of Atradius settlement matter; call with Counsel re: RSG, customer garnishment;
19-Nov-2024	Chris Mazur	0.10	Attend re: Atradius settlement.
20-Nov-2024	Angelo Consoli	0.10	Review and approval of summaries.
20-Nov-2024	Carla Casco	0.30	Prepare cheque requisition, set up payable, print cheque
20-Nov-2024	Chris Mazur	0.10	Atradius letter.
21-Nov-2024	Carla Casco	0.30	Prepare letter to close bank account, email request.
21-Nov-2024	Chris Mazur	0.80	Review file AR, collection efforts, outstanding matters.
3-Dec-2024	Angelo Consoli	0.40	Review and execute Atradius settlement documents;
3-Dec-2024	Chris Mazur	0.20	Attend re: Atradius release.
5-Dec-2024	Carla Casco	1.00	Reconcile bank statement.
9-Dec-2024	Angelo Consoli	0.20	Correspondence re: Insurance Settlement; allocation of proceeds;
9-Dec-2024	Chris Mazur	0.10	Attend re: Atradius proceeds.
10-Dec-2024	Carla Casco	0.30	Receipt cheque and prepared deposit slip.
18-Dec-2024	Carla Casco	0.30	Prepare cheque requisition, set up payable and print cheque;
6-Jan-2025	Carla Casco	0.80	Reconcile bank statement.
13-Jan-2025	Carla Casco	0.30	Prepare cheque requisition, set up payable, print cheque
13-Jan-2025	Sherri Murphy	0.60	Schedule summary prepared.
14-Jan-2025	Chris Mazur	0.40	Review bank reconciliation, attend re: outstanding matters;
21-Jan-2025	Angelo Consoli	0.30	Review and discussions re: outstanding matters, CRA notices/filings, etc.;
23-Jan-2025	Angelo Consoli	0.20	Review and approval of payment; correspondence re: status of outstanding matters;
23-Jan-2025	Carla Casco	0.30	Prepare cheque requisition, set up payable, print cheque
23-Jan-2025	Chris Mazur	0.20	Status, reporting.
27-Jan-2025	Angelo Consoli	0.10	Review and correspondence with vendor re: statement of account; review re: outstanding matters;
27-Jan-2025	Carla Casco	0.30	Prepare cheque requisition, set up payable, print cheque
29-Jan-2025	Angelo Consoli	0.30	Review and correspondence re: bank account notice, status of outstanding matters;
4-Feb-2025	Angelo Consoli	0.20	Follow up correspondence to counsel; bank reconciliations;
18-Feb-2025	Carla Casco	0.30	Receipt cheque and prepared deposit slip.
19-Feb-2025	Angelo Consoli	0.10	Correspondence with Counsel; vendor supplier invoice
20-Feb-2025	Carla Casco	0.30	Prepare cheque requisition, set up payable, print cheque
5-Mar-2025	Angelo Consoli	0.80	Review Affidavit;
6-Mar-2025	Angelo Consoli	1.50	Call with Counsel to review and discuss affidavit, outstanding information, next steps; review files for information to update affidavit; review vendor payment;
6-Mar-2025	Carla Casco	0.30	Prepare cheque requisition, set up payable, print cheque
7-Mar-2025	Carla Casco	1.00	February's bank statement reconciliations
13-Mar-2025	Peter Crawley	0.20	Review and approve bank reconciliations.
19-Mar-2025	Angelo Consoli	1.10	Review and update chart re: account transactions and correspondence re: same;
19-Mar-2025	Chris Mazur	0.30	Status, CIBC reporting
20-Mar-2025	Angelo Consoli	1.10	Review and reconciliation of R&D; review records re: customer dispute;

24-Mar-2025	Angelo Consoli	3.60 Detailed review of Peace claim amount analysis, banking transactions, etc. in support of information for Affidavit submission; review and finalize R&D; compile update to the Bank;
25-Mar-2025	Angelo Consoli	0.80 Review and discussions re: status of file matters and finalize update to the Bank; follow up with Counsel;
25-Mar-2025	Carla Casco	0.30 Prepare cheque requisition, set up payable, print cheque
25-Mar-2025	Chris Mazur	0.90 Attend re: A/R status, timetable, CIBC reporting.
26-Mar-2025	Chris Mazur	0.10 Emails from CIBC.
27-Mar-2025	Angelo Consoli	0.20 Correspondence to counsel; correspondence with the Bank re: file status;
27-Mar-2025	Chris Mazur	0.20 Correspondence re: file status.
28-Mar-2025	Chris Mazur	0.20 CIBC response, go forward timeline.
4-Apr-2025	Angelo Consoli	0.50 Prepare and submit 246(2) notice and R&D to the OSB and post to extranet site;
8-Apr-2025	Carla Casco	0.60 Prepare cheque requisition, set up payable, print cheque
9-Apr-2025	Angelo Consoli	0.10 Correspondence with Counsel;
11-Apr-2025	Angelo Consoli	0.60 Call with Counsel re: outstanding matters, status of affidavits, information requirements, next steps;
11-Apr-2025	Chris Mazur	0.60 Prepare for and have status call with Counsel.
14-Apr-2025	Angelo Consoli	0.20 Review and approval of vendor invoices; submit 246(2) report for posting to extranet site;
14-Apr-2025	Carla Casco	0.60 Prepare cheque requisition, set up payable, print cheque
15-Apr-2025	Chris Mazur	0.30 Review bank reconciliation.
15-Apr-2025	Glenn Harper	0.10 Update re: Eagle matters;
17-Apr-2025	Carla Casco	1.00 Reconcile bank statement.
21-Apr-2025	Angelo Consoli	0.80 Review files; update to counsel re: customer CCA's;
21-Apr-2025	Chris Mazur	0.40 Attend re: O/S, A/R,
29-Apr-2025	Angelo Consoli	1.30 Review revised draft Affidavits re: RSG customers; review records for information to be included therein;
30-Apr-2025	Angelo Consoli	1.20 Review customer Affidavit re: dispute; review banking and AR claim records and update to Counsel;
1-May-2025	Angelo Consoli	1.00 Prepare for and attend call with Counsel re: review of draft affidavits; review records re: payments to customers; update to counsel;
1-May-2025	Chris Mazur	0.40 Call with Counsel re: A/R and next steps.
5-May-2025	Angelo Consoli	1.80 Correspondence re: revised Affidavits and review records and compile related appendices; correspondence with Counsel re: same;
5-May-2025	Chris Mazur	0.30 Review A/R affidavits.
5-May-2025	Glenn Harper	0.10 Discussion re: Express Code information;
6-May-2025	Angelo Consoli	1.20 Review customer affidavit and revisions to draft affidavits; forward comments to counsel;
7-May-2025	Carla Casco	1.00 Reconcile bank statements.
8-May-2025	Chris Mazur	0.20 Review A/R affidavits.
12-May-2025	Angelo Consoli	0.10 Bank account reconciliations;
12-May-2025	Chris Mazur	0.20 Attend re: A/R.
15-May-2025	Angelo Consoli	0.80 Correspondence with counsel re: affidavits and review of same;
20-May-2025	Angelo Consoli	0.40 Prepare for and attend teams call with Counsel to swear affidavits;
20-May-2025	Chris Mazur	0.20 Attend re: A/R affidavits. Timing.
22-May-2025	Angelo Consoli	0.10 Correspondence with Counsel; Update to the Bank;
22-May-2025	Carla Casco	0.30 Prepare cheque requisition, set up payable, print cheque
22-May-2025	Chris Mazur	0.40 Attend re: A/R process. CIBC query email from Counsel.
6-Jun-2025	Angelo Consoli	0.10 Follow up with Counsel;
6-Jun-2025	Chris Mazur	0.20 Status of A/R process.
9-Jun-2025	Chris Mazur	0.20 A/R process, Counsel update.
11-Jun-2025	Angelo Consoli	1.20 Review Affidavit re: RSG customer and provide comments to Counsel; compile and forward appendices;
11-Jun-2025	Chris Mazur	0.10 Update CIBC.

11-Jun-2025	Peter Crawley	0.10 Review and approve bank reconciliations.
12-Jun-2025	Angelo Consoli	0.30 Review final compiled affidavit; attend to swearing affidavit with Counsel; correspondence re: Claims' Officer submissions;
13-Jun-2025	Carla Casco	1.00 Reconcile bank statements.
16-Jun-2025	Angelo Consoli	0.20 Review and correspondence re: submissions to Claims Officer;
16-Jun-2025	Chris Mazur	0.20 A/R update, emails.
17-Jun-2025	Chris Mazur	0.30 Review supplemental materials.
30-Jun-2025	Angelo Consoli	0.80 Review and update R&D; follow up with Counsel; draft notice;
3-Jul-2025	Angelo Consoli	1.40 Correspondence with Counsel re: update status of RSG Customer account submissions to the Claims Officer, next steps; finalize R&D to June 30, complete 246(2), compile and submit to OSB;
8-Jul-2025	Angelo Consoli	0.20 Correspondence with Counsel re: update from Claims Officer, RSG request for extension;
9-Jul-2025	Adam Boettger	1.00 Prepare and file HST returns.
9-Jul-2025	Chris Mazur	0.30 A/R status, CIBC reporting.
10-Jul-2025	Angelo Consoli	0.30 Correspondence with Counsel re: update on RSG / Claims Officer matter; update to the Bank; correspondence re: HST filings.
14-Jul-2025	Chris Mazur	0.50 CIBC reporting, Review bank reconciliations.
15-Jul-2025	Chris Mazur	0.40 Update CIBC, review supplemental materials.
17-Jul-2025	Carla Casco	1.00 Reconcile bank statement.
5-Aug-2025	Adam Boettger	0.50 Prepare and file HST returns through June 2025.
5-Aug-2025	Angelo Consoli	0.70 Review CRA correspondence and discussions re: outstanding filings; follow up with counsel; bank reconciliations;
13-Aug-2025	Angelo Consoli	0.20 Review CRA notices; follow up with Counsel;
13-Aug-2025	Chris Mazur	0.10 A/R resolution status, Follow-up with Counsel.
14-Aug-2025	Chris Mazur	0.10 A/R and claims officer decision
18-Aug-2025	Angelo Consoli	0.30 Review CRA notice; call with Counsel re: file status, Claims Officer, next steps.
19-Aug-2025	Angelo Consoli	0.20 Review and discussions re: file status, outstanding matters, next steps;
19-Aug-25	Angelo Consoli	0.20 Review and discussions re: file status, outstanding matters, next steps;
19-Aug-2025	Carla Casco	0.30 set up payable, prepare cheque requisition and print report.
19-Aug-25	Chris Mazur	0.30 Claims officer status, considerations re: final outstanding matters;
21-Aug-2025	Carla Casco	0.60 Receipt cheques and prepared deposit slips.
21-Aug-25	Chris Mazur	0.10 Attend re: court date, Claims officer, finalization.
22-Aug-2025	Carla Casco	1.00 Reconcile bank statements.
25-Aug-2025	Angelo Consoli	0.20 Correspondence with Counsel;
25-Aug-2025	Chris Mazur	0.10 Update with Counsel.
27-Aug-2025	Angelo Consoli	0.60 Review Claims Officer's decisions; correspondence with Counsel re: same;
28-Aug-25	Adam Boettger	0.50 Call to discuss government accounts and send follow-up to CRA representative to request status update on accounts.
28-Aug-25	Angelo Consoli	2.80 Conference call with Counsel to review / discuss Claims Officer's Decisions, next steps, court proceedings, enforcement, outstanding matters, etc.; Court report; review and discussions re: CRA;
28-Aug-25	Chris Mazur	0.90 Prepare for and attend call with Counsel re: Claims Officer's Decisions, outstanding matters, next steps, etc.;
28-Aug-2025	Sherri Murphy	1.00 Schedule summary prepared.
29-Aug-25	Angelo Consoli	4.50 Correspondence with the Bank; review and updates to R&D, collection tracking, etc.; summary of RSG claims and related interest and forward to Counsel; review files re: info requests; Court report; review account summary schedule;
2-Sep-2025	Angelo Consoli	3.20 Correspondence with Claims Officer; call with Counsel re: various filing considerations, RSG, etc.; review summary schedule; file review re: appendix, court report, etc.;
2-Sep-2025	Chris Mazur	0.20 Emails to/fr CIBC, counsel.
2-Sep-2025	Sherri Murphy	0.40 Revise and update scheduled summary.

3-Sep-2025	Angelo Consoli	0.80 Review banking info; follow up re: CRA notice; estimated realization;
3-Sep-2025	Carla Casco	0.30 Review and update bank activity.
3-Sep-2025	Sherri Murphy	0.50 Finalize schedule summary. provide cumulative summary.
4-Sep-2025	Adam Boettger	0.30 File HST return for June 2023; Call with CRA to discuss outstanding balances on accounts
4-Sep-2025	Angelo Consoli	0.40 Review and correspondence re: HST filing; correspondence with Counsel;
4-Sep-2025	Sherri Murphy	0.20 Attend re: AR.
5-Sep-2025	Angelo Consoli	1.20 Update R&D; update to the Bank re: R&D, estimated realizations; review CRA update re: status of 908593 et al tax accounts;
8-Sep-2025	Chris Mazur	0.10 Attend re: CRA.
9-Sep-2025	Angelo Consoli	1.10 Call with Counsel to discuss file estate matters, correspondence with RSG re: C.O. Decisions; review and updates to R&D, discussion re: HST filings;
9-Sep-2025	Carla Casco	1.00 Bank Statement Reconciliation
9-Sep-2025	Chris Mazur	0.60 Update from counsel re RSG, call with counsel, outstanding steps to finalization.
10-Sep-2025	Angelo Consoli	0.40 Correspondence re: settlement discussions; review re: report schedules;
10-Sep-2025	Chris Mazur	0.20 Emails from counsel, status.
15-Sep-2025	Chris Mazur	0.10 Attend re: RSG status;
17-Sep-2025	Angelo Consoli	0.20 Correspondence with Counsel and update to the Bank; review CRA notice;
17-Sep-2025	Carla Casco	0.30 Receipt cheque, prepared deposit slip & banking
19-Sep-2025	Angelo Consoli	0.10 Correspondence with counsel re: RSG follow up;
19-Sep-2025	Chris Mazur	0.20 Emails to/fr counsel re: RSG.
24-Sep-2025	Chris Mazur	0.20 Emails, status.
29-Sep-2025	Chris Mazur	0.10 Emails.
1-Oct-2025	Angelo Consoli	0.30 Correspondence from Guarantor re: judgement; correspondence with Counsel;
2-Oct-2025	Angelo Consoli	0.80 Call with counsel to discuss RSG update, court application, etc.; update correspondence with the Bank; return call with Guarantor re: DJ;
2-Oct-2025	Chris Mazur	0.30 Emails to/fr counsel, CIBC;
2-Oct-2025	Sherri Murphy	0.80 Update schedule summary for court report.
3-Oct-2025	Angelo Consoli	0.10 Correspondence with Counsel;
6-Oct-2025	Chris Mazur	0.10 Emails re: court date, outstanding matters;.
7-Oct-2025	Angelo Consoli	1.20 Call with Counsel re: RSG, Court Report considerations, timing, etc.; review account summary;
7-Oct-2025	Chris Mazur	0.70 Call with counsel re court, court report content.
8-Oct-2025	Angelo Consoli	1.60 Updates to Court Report; discussions re: summary chart for report;
9-Oct-2025	Angelo Consoli	0.80 Correspondence with Counsel and Claims Officer; review and revisions to Court Report;
10-Oct-2025	Chris Mazur	0.10 Attend re: court date.
14-Oct-2025	Angelo Consoli	3.80 Review and updates to Court report; reconciliation of customer account payments; follow up with Counsel;
14-Oct-2025	Carla Casco	0.50 Prepare cheque requisitions, set up payables, print cheques;
14-Oct-2025	Chris Mazur	0.30 Bank reconciliations.
17-Oct-2025	Angelo Consoli	2.00 Review and updates to Court report; review and discussions with staff re: report schedules;
17-Oct-2025	Chris Mazur	0.20 Attend re: report to court.
17-Oct-2025	Jodi Pronk	4.50 Prepare schedules for court report;
20-Oct-2025	Chris Mazur	0.10 RSG update.
20-Oct-2025	Sherri Murphy	0.20 Email re: files in storage , call with LockiT re: same.
21-Oct-2025	Angelo Consoli	1.50 Review and updates to tracking schedules, R&D; revisions to report;
21-Oct-2025	Carla Casco	1.00 Bank reconciliations.
21-Oct-2025	Chris Mazur	0.20 Emails, attend re: court date/report.
23-Oct-2025	Carla Casco	0.30 Prepare cheque requisition, print cheque.
24-Oct-2025	Angelo Consoli	2.20 Review schedules with staff; review file matters re: court report updates;
24-Oct-2025	Jodi Pronk	3.50 Updates to report schedule;

27-Oct-2025	Adam Boettger	1.50	Call with A. Consoli to discuss A/R Tracking schedules and preparation of summary A/R balances schedule for Court reporting.
27-Oct-2025	Angelo Consoli	3.80	Review and revisions to Court Report; review and updates re: customer account reconciliations, outstanding account summary, etc.; review and discussions with staff re: analysis of same; call with Counsel to discuss various estate and court report matters, PPSA registrations, Writs, etc.;
27-Oct-2025	Jodi Pronk	3.10	Compile information re: report schedule;
28-Oct-2025	Adam Boettger	4.50	Review, update and reconcile A/R collection tracking document; Calls with A. Consoli to discuss A/R collection tracking document both pre and post reconciliation.
28-Oct-2025	Angelo Consoli	3.60	Review and discussions re: reconciliation of customer account collections / settlements, etc.; review and revisions to Court Report;
28-Oct-2025	Chris Mazur	0.30	Attend re: court report.
29-Oct-2025	Angelo Consoli	3.30	Review and reconciliation of customer collections / garnishments; review re: customer settlements; review and revisions to report schedules; review and updates to Court Report;
30-Oct-2025	Angelo Consoli	2.80	Correspondence with storage site facility manager re: cost estimates; review and revisions to Court report; updates to customer summary chart; call with DJ customer re: settlement proposal;
30-Oct-2025	Jodi Pronk	0.30	Print and review schedules;
31-Oct-2025	Angelo Consoli	2.40	Call with DJ customer re: proposed settlement; call with Counsel; discussions with staff re: review of reporting schedules; revisions to report and forward to counsel;
31-Oct-2025	Jodi Pronk	<u>1.20</u>	Further revisions to report schedules;
		134.50	

APPENDIX O
FEE AFFIDAVIT OF STEVEN L. GRAFF

See attached.

**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

**AFFIDAVIT OF STEVEN GRAFF
(sworn November 6, 2025)**

I, **Steven Graff**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a lawyer at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP is acting as counsel for BDO Canada Limited, in its capacity as Receiver and Manager (in such capacity, the "**Receiver**").
2. Aird & Berlis LLP has prepared statements of account in connection with its mandate as counsel to the Receiver, detailing its services rendered and disbursements incurred, namely:

- (a) an account dated October 31, 2022 in the amount of \$51,008.10 in respect of the period from June 24, 2022 to September 30, 2022;
- (b) an account dated November 15, 2022 in the amount of \$21,891.50 in respect of the period from October 1, 2022 to October 31, 2022;
- (c) an account dated November 30, 2022 in the amount of \$62,746.88 in respect of the period from November 1, 2022 to November 30, 2022;
- (d) an account dated January 31, 2023 in the amount of \$28,554.37 in respect of the period from December 1, 2022 to December 31, 2022;
- (e) an account dated February 28, 2023 in the amount of \$21,301.68 in respect of the period from January 1, 2023 to January 31, 2023;
- (f) an account dated March 31, 2023 in the amount of \$31,420.03 in respect of the period from February 1, 2023 to February 28, 2023;
- (g) an account dated April 28, 2023 in the amount of \$26,261.21 in respect of the period from March 1, 2023 to March 31, 2023;
- (h) an account dated May 31, 2023 in the amount of \$38,918.38 in respect of the period from April 1, 2023 to April 30, 2023;
- (i) an account dated June 30, 2023 in the amount of \$20,886.07 in respect of the period from May 1, 2023 to June 30, 2023;
- (j) an account dated July 31, 2023 in the amount of \$23,355.55 in respect of the period from June 1, 2023 to June 30, 2023;
- (k) an account dated August 31, 2023 in the amount of \$37,207.87 in respect of the period from June 29, 2023 to July 31, 2023;
- (l) an account dated September 29, 2023 in the amount of \$13,273.70 in respect of the period from August 1, 2023 to August 31, 2023;
- (m) an account dated October 31, 2023 in the amount of \$14,237.18 in respect of the period from August 11, 2023 to September 30, 2023;

- (n) an account dated November 30, 2023 in the amount of \$21,096.51 in respect of the period from October 2, 2023 to October 31, 2023;
- (o) an account dated December 31, 2023 in the amount of \$11,939.64 in respect of the period from November 1, 2023 to November 30, 2023;
- (p) an account dated January 31, 2024 in the amount of \$12,976.36 in respect of the period from December 1, 2023 to December 31, 2023;
- (q) an account dated February 29, 2024 in the amount of \$3,063.45 in respect of the period from January 2, 2024 to January 31, 2024;
- (r) an account dated April 16, 2024 in the amount of \$52,591.12 in respect of the period from February 1, 2024 to April 16, 2024;
- (s) an account dated May 17, 2024 in the amount of \$12,728.66 in respect of the period from April 12, 2024 to April 30, 2024;
- (t) an account dated June 30, 2024 in the amount of \$11,305.65 in respect of the period from March 28, 2024 to May 31, 2024;
- (u) an account dated July 10, 2024 in the amount of \$6,938.20 in respect of the period from June 3, 2024 to June 30, 2024;
- (v) an account dated September 6, 2024 in the amount of \$7,175.50 in respect of the period from June 27, 2024 to September 6, 2024;
- (w) an account dated September 30, 2024 in the amount of \$ 15,193.98 in respect of the period from August 1, 2024 to August 31, 2024;
- (x) an account dated October 24, 2024 in the amount of \$8,009.44 in respect of the period from August 29, 2024 to September 30, 2024;
- (y) an account dated November 30, 2024 in the amount of \$4,372.54 in respect of the period from September 30, 2024 to October 31, 2024;
- (z) an account dated January 14, 2025 in the amount of \$5,502.75 in respect of the period from November 7, 2024 to December 31, 2024;

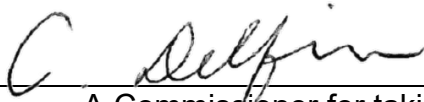
- (aa) an account dated January 28, 2025 in the amount of \$226.00 in respect of the period January 28, 2025;
- (bb) an account dated February 28, 2025 in the amount of \$ 2,067.09 in respect of the period from January 8, 2025 to February 28, 2025;
- (cc) an account dated April 10, 2025 in the amount of \$ 226.00 in respect of the period April 10, 2025;
- (dd) an account dated June 30, 2025 in the amount of \$11,166.66 in respect of the period from February 25, 2025 to May 31, 2025;
- (ee) an account dated July 31, 2025 in the amount of \$4,377.62 in respect of the period from June 10, 2025 to June 30, 2025;
- (ff) an account dated September 9, 2025 in the amount of \$226.00 in respect of the period September 9, 2025;
- (gg) an account dated September 25, 2025 in the amount of \$226.00 in respect of the period September 25, 2025;
- (hh) an account dated October 9, 2025 in the amount of \$226.00 in respect of the period October 9, 2025; and
- (ii) an account dated October 31, 2025 in the amount of \$14,302.55 in respect of the period July 3, 2025 to October 31, 2025,

(collectively, the “**Statements of Account**”). Attached hereto and marked as **Exhibit “A”** to this Affidavit are copies of the Statements of Account. The Statements of Account total \$597,000.24, inclusive of HST and disbursements. The average hourly rate of Aird & Berlis LLP is \$454.81.

3. Attached hereto and marked as **Exhibit “B”** to this Affidavit is a chart detailing the lawyers, law clerks and articling students who have worked on this matter.

4. This Affidavit is made in support of a motion to, *inter alia*, approve the attached accounts of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN remotely by Steven Graff stated as being located at the City of Toronto in the Province of Ontario, before me at the City of Toronto in the Province of Ontario, on November 6, 2025 in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely.



A Commissioner for taking
Affidavits

(Cristian Delfino, LSO No. 87202N)



STEVEN GRAFF

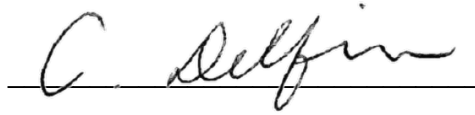
Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF STEVEN GRAFF

Sworn before me

this 6th day of November, 2025

A handwritten signature in cursive script, appearing to read "C. Delfino", is written over a horizontal line.

Commissioner for taking Affidavits, etc



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

October 31, 2022

Attention: Mr. Christopher Mazur

Invoice No: 1313325

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 30, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	24/06/22	825.00	0.30	247.50	Email to and from counsel for Atradius
DMO	27/06/22	825.00	2.30	1,897.50	Email to and from counsel for Atradius; Arranging call
DMO	28/06/22	825.00	2.20	1,815.00	Prepare for call with counsel for Atradius; Telephone call with same and M. Munoz; Letter to client; Discussion with G. Lonergan regarding claims submitted; Telephone call with M. Munoz
AW	01/09/22	335.00	2.70	904.50	Exchange emails with bank re Roadmaster garnishment; Review settlement offer from Roadmaster; Engage with M. Spence re various matters; Call J. Simpson re RSG Law customers; Instruct A. Reynolds re notice of motion; Email J. Law re Receiver's reports; Call with A. Consoli re various matters; Review affidavit of fees and exhibits
JL	01/09/22	295.00	4.00	1,180.00	Review reports and orders and endorsements for A. West to create chart tracking approvals of orders; research re correcting misnomers in judgments
MES	01/09/22	595.00	0.20	119.00	Exchange emails with D. O'Leary re proposed response to Atradius counsel

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	02/09/22	335.00	2.10	703.50	Exchange emails with A. Consoli re various matters; Exchange emails with Y. Toor re G&T settlement funds; Call with sheriff re Jagjot garnished funds; Draft settlement offer to Jagjot; Review correspondence from bank re Rang Brothers garnished funds; Exchange emails with J. Law re setting aside judgements; Email E. Richard re affidavits; Engage with M. Spence re Receiver's reports approval; Engage with J. Law re same
DMO	02/09/22	825.00	1.00	825.00	Working on letter to counsel for Atradius; Emails
JL	02/09/22	295.00	1.40	413.00	Research for A. West re correcting misnomers in judgments; telephone call with A. West
MES	02/09/22	595.00	0.30	178.50	Discussion with A. West re drafting of report for Sept 20 motion; Exchange emails with D. O'Leary re response to Atradius counsel
JL	04/09/22	295.00	3.70	1,091.50	Research for A. West re the law around setting aside and varying default judgments and substituting party names
AW	06/09/22	335.00	2.60	871.00	Review correspondence from Y. Toor re G&T settlement; Exchange emails with A. Consoli re same; Exchange emails with J. Law re correcting misnomers; Review previous orders of the court; Instruct L. Nguyen re property searches; Engage with M. Spence re various matters; Calls with B. Nagra re Roadmaster settlement; Calls with A. Consoli re same; Review property search results
JL	06/09/22	295.00	1.80	531.00	Research for A. West re steps to vary judgment; telephone calls with P. Williams to confirm steps; prepare email responses to A. West
LN	06/09/22	265.00	0.50	132.50	Pulling of property searches in Toronto, Peel and York re: Jasbir Singh and Jasbir Rang; Emails with A. West re: same
MES	06/09/22	595.00	0.40	238.00	Discussion and exchange emails with A. West re form of orders for Sept 20 motion, negotiations with J. Simpson
AW	07/09/22	335.00	5.30	1,775.50	Email R. Thapar re examination dates; Email J. Simpson re dispute submissions; Draft email to D. Schatzker re Gigg motion; Egage with M. Spence re various matters; Review and revise Gigg affidavit; Commission same; Review previous reports of the Receiver; Draft notice of motion; Review correspondence with Claims Officer's office; Exchange emails with A. Kania re Destiny Transport

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
JB	07/09/22	295.00	1.70	501.50	Commission affidavit and compile document complete with exhibits.
MBM	07/09/22	575.00	0.40	230.00	Reviewing correspondence from Court of Appeal re appeal; Corresponding with V. Freire re same
MES	07/09/22	595.00	0.50	297.50	Discussion with A. West re pending actions against Torkin Manes clients, Gigg Express; Exchange emails with A Consoli
AW	08/09/22	335.00	4.00	1,340.00	Review garnishment status; Confirm status of North Edge Logistics; Exchange emails with A. Consoli re various matters; Review fees affidavit; Call with A. Consoli re various matters; Review correspondence from D. Schatzkar re Gigg; Revise notice of motion
DMO	08/09/22	825.00	0.20	165.00	Email regarding appeal
LN	08/09/22	265.00	0.30	79.50	Pulling of 3 title searches and confirming ownership re: Jasbir Rang; Emails with A. West re: same
MBM	08/09/22	575.00	0.30	172.50	Reviewing correspondence with opposing counsel re perfecting appeal; Reviewing documents re same
MES	08/09/22	595.00	1.60	952.00	Telephone calls with A. Consoli, A. West re drafting materials for Sept 20 motion; Exchange emails with A. Consoli re same
AW	09/09/22	335.00	1.40	469.00	Calls with A. Consoli re various matters; Exchange emails with O. Fatigati re Najinder; Exchange emails with B. Nagra re Roadmaster; Calls to B. Nagra re same; Email bank re Roadmaster garnishment; Exchange emails with E. Richard re Quebec enforcement; Review fees affidavit
MES	09/09/22	595.00	0.50	297.50	Exchange emails and telephone call with A. Consoli re revisions to court report
AW	10/09/22	335.00	4.10	1,373.50	Review and revise Receiver's report
AW	11/09/22	335.00	0.80	268.00	Continue to review and revise Receiver's report; Email M. Spence re same
AW	12/09/22	335.00	6.70	2,244.50	Exchange emails with K. Holder re Jaggot; Attend scheduling hearing; Calls with A. Consoli re various matters; Draft judgments; Draft orders; Calls with B. Nagra re Roadmaster settlement; Exchange emails with M. Spence re Receiver's report; Engage with M. Spence re same
MBM	12/09/22	575.00	2.10	1,207.50	Corresponding with D. O'Leary re reply factum for appeal; Reviewing factum and case law re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	12/09/22	595.00	5.50	3,272.50	Telephone calls with A. Consoli, S. Graff, A. West re Thirteenth Report and pending motion; Address revisions to fee affidavit; Revise correspondence to CIBC; Revise Thirteenth Report and email to A. Consoli re same
SRM	12/09/22	425.00	0.10	42.50	Review email, conduct prelim; Order PPSA search
AW	13/09/22	335.00	7.00	2,345.00	Review correspondence re Receiver's report; Review updated Receiver's report; Review PPSA registration; Review correspondence from B. Nagra re RoadMaster settlement; Call with A. Consoli re same; Call with A. Consoli and M. Spence re Receiver's report; Revise draft orders; Review notice of motion; Exchange emails with L. Ireland re Destiny Transport; Instruct A. Reynolds re RoadMaster garnishment termination letters; Draft settlement agreements; Request new motion dates from the court
MES	13/09/22	595.00	4.30	2,558.50	Conference calls with A. West, A. Consoli re revisions to Thirteenth Report; Effect further revisions to Thirteenth Report; Revise draft orders for pending motion; Telephone calls with A. Consoli and S. Graff re motion strategy
SLG	13/09/22	895.00	0.30	268.50	Commission Affidavit; review fees
SRM	13/09/22	425.00	0.20	85.00	Review and report on PPSA search against 2615520 Ontario Limited
AW	14/09/22	335.00	4.40	1,474.00	Review revised Receiver's report; Call with A. Consoli re various matters; Revise orders; Meet with A. Consoli and M. Spence re Receiver's report; Revise settlement agreements re RoadMaster and Rangit Brothers; Email same to B. Nagra; Instruct A. Reynolds re motion scheduling; Exchange emails with D. Schatzker re Gigg motion timeline; Exchange emails with A. Consoli re various matters
MBM	14/09/22	575.00	0.50	287.50	Reviewing factum re policy interpretation motion
MES	14/09/22	595.00	1.00	595.00	Discussion with A. Consoli, A. West re revisions to Thirteenth report, motion date; Draft email for C. Mazur re communication with CIBC; Exchange emails with A. Consoli, A. West re information for Thirteenth Report; Exchange emails re adjournment of motion
SRM	14/09/22	425.00	0.10	42.50	Review certified PPSA search and report on same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	15/09/22	335.00	1.50	502.50	Exchange emails with court re motion scheduling; Exchange emails with C. Mazur re same; Exchange emails with A. Consoli re various matters; Engage with M. Spence re various matters; Call with A. Consoli re various matters; Exchange emails with B. Nagra re RoadMaster settlement agreement; Review same; Review and revise motion request; Instruct A. Reynolds re same; Email J. Simpson re status of representation
MES	15/09/22	595.00	0.70	416.50	Discussion with A. West re further negotiations with RSG Law clients; Discussions with A. Consoli re bankruptcy, security issues; Review emails from A. Consoli, M. Echeverri re bankruptcy of 2612
SLG	15/09/22	895.00	0.40	358.00	Review emails re support for fees from CIBC
AW	16/09/22	335.00	1.90	636.50	Review executed settlement agreements; Call with R. Grewal re RSG customers; Engage with M. Spence re same; Call with A. Consoli re same; Email C. Mazur et al re rescheduled motion date; Exchange emails with B. Nagra re executed settlement agreements; Exchange emails with A. Consoli re same; Exchange emails with Quebec counsel; Review settlement offers from RSG Law customers
MES	16/09/22	595.00	0.20	119.00	Exchange emails with A. West re new date for motion to approve fees, etc.
AW	19/09/22	335.00	3.70	1,239.50	Draft Jaggot case conference memorandum; Call with RSG Law re settlement negotiations; Exchange emails re terminating garnishments; Exchange emails with A. Consoli re RSG Law customers; Review email from Quebec counsel re service of debtors
DMO	19/09/22	825.00	0.20	165.00	Emails from CA office; Responses
LN	19/09/22	265.00	1.30	344.50	Preparation of Notices of termination of garnishment re: Rangi Bros and Roadmaster; Arrange for service and filing of same; Emails with A. West re: same
MES	19/09/22	595.00	0.20	119.00	Exchange emails re Jaggot settlement conference
PLW	19/09/22	240.00	0.40	96.00	Submitted Termination of Garnishment for filing

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	20/09/22	335.00	4.30	1,440.50	Email E. Richard re Quebec enforcement; Calls with A. Consoli re RSG Customers; Review Jagjot case conference memorandum; Prepare for Jagjot case conference; Engage with M. Spence re various matters; Consider RSG Law customers counter offers; Review garnishment statements; Exchange emails with A. Consoli re RSG Law customer settlement approach
MBM	20/09/22	575.00	0.10	57.50	Corresponding with V. Freire re perfection of appeal
MES	20/09/22	595.00	0.70	416.50	Review Jagjot case conference brief; Telephone call with A. Consoli re 2612 bankruptcy issues; Discussion with A. West re Jagjot case conference and RSG Law offers
AW	21/09/22	335.00	1.60	536.00	Review correspondence from opposing counsel re Golden Carrier repayment; exchange emails with A. Consoli re same; Prepare for Jagjot case conference; Attend same; Calls with K. Holder re Jagjot settlement
MES	21/09/22	595.00	0.80	476.00	Review all Jagjot materials; Debrief with A. West re Jagjot case conference and discuss response to RSG Law offers; Review 2612 security issues and exchange emails with A. Consoli re same
AW	22/09/22	335.00	0.90	301.50	Call with A. Consoli re various matters; Engage with M. Spence re various matters; Exchange emails with A. Consoli re various matters; Review Jagjot settlement framework; Exchange emails with K. Holder re Jagjot
MES	22/09/22	595.00	0.20	119.00	Discussion with A. West re negotiations with RSG Law
AW	26/09/22	335.00	2.50	837.50	Call with A. Consoli re various matters; Exchange emails with A. Consoli re Transport Supernova; Exchange emails with Quebec counsel re same; Draft updated settlement framework for RSG Law customers; Email RSG Law re same; Exchange emails with RSG Law re Shan Freightway Inc.
MES	26/09/22	595.00	0.20	119.00	Discussion with A. West re negotiations with Shan Freightway new counsel
AW	27/09/22	335.00	1.20	402.00	Exchange emails with A. Consoli re various matters; Email K. Holder re Jagjot settlement negotiations; Exchange emails with M. Cerventas re Golden Carrier payment; Exchange emails with RSG Law re settlement call; Call with RSG Law re settlement framework; Call with A. Consoli re various matters

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	27/09/22	825.00	1.30	1,072.50	Prepare for telephone call with counsel; Telephone call with same; Letter to counsel; Letter to client
MES	27/09/22	595.00	0.60	357.00	Review emails re negotiations with RSG Law, Shan Freightway enforcement; Review skip trace reports re guarantors and email to A. Consoli re recommendations
AW	28/09/22	335.00	0.40	134.00	Exchange emails with A. Consoli re various matters; Exchange emails with E. Richard re quebec enforcement; Call to P. Artuso re 6388132 Canada Inc. settlement proposal; Review garnishment documents
AW	29/09/22	335.00	1.20	402.00	Exchange emails with E. Richard re Quebec enforcement; Exchange emails with A. Consoli re various matters; Email D. Schatzkar re Gigg motion; Call with opposing counsel re 638; Email R. Thapar re cross-examinations
MES	29/09/22	595.00	0.20	119.00	Review emails from A. West re adjudication opposite M&M, Dynamic
AW	30/09/22	335.00	0.30	100.50	Exchange emails re potential settlement
TOTAL:			105.80	\$44,379.00	

Name	Hours	Rate	Value
Bilas, Jennifer (JB)	1.70	\$295.00	\$501.50
Graff, Steven L. (SLG)	0.70	\$895.00	\$626.50
Law, Jasmine (JL)	10.90	\$295.00	\$3,215.50
Morris, Shannon R (SRM)	0.40	\$425.00	\$170.00
Muñoz, Max B. (MBM)	3.40	\$575.00	\$1,955.00
Nguyen, Linh (LN)	2.10	\$265.00	\$556.50
O'Leary, Dennis M. (DMO)	7.50	\$825.00	\$6,187.50
Spence, Miranda E. (MES)	18.10	\$595.00	\$10,769.50
West, Adam (AW)	60.60	\$335.00	\$20,301.00
Williams, Patrick L. (PLW)	0.40	\$240.00	\$96.00

OUR FEE	\$44,379.00
HST @ 13%	5,769.27

DISBURSEMENTS

Non-Taxable Disbursements

Miscellaneous HST Exempt	31.03
Notice of Garnishment	584.00
Search Under P.P.S.A.	16.00

Total Non-Taxable Disbursements	\$631.03

Taxable Disbursements

Bar-eX Transaction Fee	122.62
Courier/Delivery	68.31
Photocopies/Scanning	1.25
Service Provider Fee	10.30
Total Taxable Disbursements	\$202.48
HST @ 13%	26.32

AMOUNT DUE

\$51,008.10 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

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F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

November 15, 2022

Attention: Mr. Christopher Mazur

Invoice No: 1316356

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending October 31, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/10/22	335.00	0.40	134.00	Review settlement counters by RSG Law customers; Exchange emails with J. Law re same
JL	01/10/22	295.00	0.40	118.00	Review emails from A. West, the Receiver, and customers to update spreadsheet tracker; receive instructions from A. West on tracking garnishment amounts
MES	01/10/22	595.00	0.10	59.50	Review email from RSG Law accepting certain counter offers
AW	03/10/22	335.00	2.20	737.00	Exchange emails with J. Law re garnished funds; Exchange emails with A. Consoli re various matters; Exchange emails with D. Schatzkar re Gigg adjudication; Exchange emails with RSG Law re settlements; Call with D. Shatzkar re Gigg adjudication ; Calls with A. Consoli re various matters; Engage with M. Spence re various matters
JL	03/10/22	295.00	2.60	767.00	Review emails and update tracking spreadsheet re settlement negotiations and garnishments and confirm amounts for A. West
MES	03/10/22	595.00	0.30	178.50	Discussion with A. West re negotiations opposite RSG Law clients
AW	04/10/22	335.00	1.40	469.00	Email RSG Law re settlement mechanics; Engage with M. Spence re various matters; Email S. Mandalagiri re Himalya adjudication process; Email K. Holder re Jagot adjudication process
MES	04/10/22	595.00	0.20	119.00	Discussion with A. West re settlement negotiations

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	05/10/22	335.00	0.10	33.50	Review correspondence
AW	07/10/22	335.00	2.00	670.00	Exchange emails with A. Consoli re various matters; Calls with A. Consoli re various matters; Exchange emails with RSG Law re various matters; Review garnishment status on various customers; Review skip traces; Instruct L. Nguyen re writs of seizure; Review rules re same; Exchange
HHW	07/10/22	450.00	0.30	135.00	Email correspondence with L. Nguyen regarding filing writs; Attending to writ filing
LN	07/10/22	265.00	0.50	132.50	Draft writs as against Baljit Sangha and Baljit Singh; Arrange with H. Wong to sign and submit writs online; Receipt and forwarding of issued and filed writs online to A. West; Call and emails with A. West re: same
LN	07/10/22	265.00	0.50	132.50	Conduct research into sheriff's sale process; Emails with A. West re: same
MES	07/10/22	595.00	0.10	59.50	Review voicemail from A. Consoli re bankruptcy issues
MES	10/10/22	595.00	0.20	119.00	Exchange emails with A. Consoli re security review for bankruptcy
AW	11/10/22	335.00	3.20	1,072.00	Email opposing counsel re Destiny; Call with RSG Law re settlements; Call with A. Consoli re various matters; Engage with M. Spence re various matter; Exchange emails with J. Law re garnishment status; Email D. Nunes re adjudications; Instruct A. Reynolds re motion record
JL	11/10/22	295.00	0.50	147.50	Review amounts of garnished funds for specific customers for A. West
MES	11/10/22	595.00	0.90	535.50	Review 2612 security documentation, settlement agreement, applicable PPSA principles; Voicemail to A. Consoli re same; Discussion with A. West re referring matters to claims officer
AW	12/10/22	335.00	1.60	536.00	Exchange emails with A. Consoli re various matters; Call with Shaan Express re settlement; Call with RSG Law re same; Draft RSG standard settlement agreements; Call with D. Nunes re adjudication; Emails with D. Nunes re same
MES	12/10/22	595.00	0.50	297.50	Telephone call with A. Consoli re 2612 creditors meeting, proof of claim, November motion date; Discussion with A. West re November motion date, negotiation issues

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	13/10/22	335.00	2.80	938.00	Exchange emails with A. Consoli re various matters; Draft template settlement agreement; Email RSG Law resettlement status; Email P. Artuso re 6388132 Canada Inc. settlement offer; Engage with M. Spence re cross-examinations; Review correspondence re garnishments; Instruct J. Law re same; Review Ramo garnishment status; Call Sheriff re same; Call A. Consoli re same; Call with D. Schaztker re motion and settlement
MES	13/10/22	595.00	0.20	119.00	Discussion with A. West re scheduling cross examinations with R. Thapar
AW	14/10/22	335.00	1.00	335.00	Revise Gigg motion materials; Compile motion record; Serve motion record
MES	17/10/22	595.00	0.20	119.00	Review email from counsel for new debtor and email with A. West re same
MES	18/10/22	595.00	0.10	59.50	Receive garnishment cheque re Moon Trans
AW	19/10/22	335.00	0.60	201.00	Email R. Thapar re cross-examinations; Engage with M. Spence re various matters
MES	19/10/22	595.00	0.50	297.50	Discussion with A. West re examinations of M&M and Dynamic affidavits; Review emails re same; Exchange emails with BDO re next motion
AW	20/10/22	335.00	2.40	804.00	Email RSG Law re settlements; Exchange emails with D. Conway re Xpressway Transportation settlement agreement; Exchange emails with A. Consoli re same; Meet with BDO team re various matters; Engage with M. Spence re various matters
MES	20/10/22	595.00	1.30	773.50	Attend meeting with C. Mazur, A. Consoli, A. West to prepare for November motion; Review emails from D. Conway re Xpressway indebtedness and discuss with A. West
AW	21/10/22	335.00	1.30	435.50	Exchange emails with C. Mazur re Claims Officer's fees; Call with A. Consoli re Xpressway; Email D. Conway re same; Instruct S. Morris re PPSA searches; Exchange emails with A. Consoli re settlement agreement; Review and revise Expressway settlement agreement
MES	21/10/22	595.00	0.40	238.00	Review email from C. Mazur re claims officer's fees; Discussion with A. West re preparing for November motion; Review emails re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	24/10/22	335.00	1.90	636.50	Draft satisfaction piece re Xpressway; Email D. Conway re same; Exchange emails with S. Morris re PPSA searches; Review same; Exchange emails with M. Spence re various matters; Exchange emails with RSG Law re various settlement issues
MBM	24/10/22	575.00	1.10	632.50	Reviewing appeal factum and case law re same
SRM	24/10/22	425.00	0.60	255.00	Review email; Order and review PPSA searches and prepare report on same
AW	25/10/22	335.00	1.30	435.50	Email R. Thapar re cross-examinations; Email K. Holder re Jagjot disputed claim; Email S. Mandalagiri re Himalya disputed claim; Calls with A. Consoli re various matters; Emails with A. Consoli re various matters; Draft settlement agreement
AW	26/10/22	335.00	3.90	1,306.50	Calls with A. Consoli re various matters; Draft settlement agreements; Exchange emails with A. Consoli re same; Engage with M. Spence re various matters; Review security opinions
DMO	26/10/22	825.00	0.40	330.00	Review case law regarding appeal
MES	26/10/22	595.00	0.50	297.50	Discussion with A. West re enforcement issues, preparation for Nov motion, security review
AW	27/10/22	335.00	2.20	737.00	Exchange emails with D. Conway re Xpress settlement; Exchange emails with A. Consoli re various matters; Call with A. Consoli re various matters; Email RSG Law re settlement agreements; Review security opinion; Review priority agreement
MES	27/10/22	595.00	0.40	238.00	Exchange emails with A. Porter re cross-examinations of Dhillons; Exchange messages with A. West re communications with Xpressway
AW	28/10/22	335.00	0.80	268.00	Exchange emails with A. Consoli re Expressway; Call with A. Consoli re same; Email D. Conway re same; Schedule cross-examination preparation; Instruct L. Nguyen re registering writ against G. Viridi; Exchange emails with A. Consoli re 13th Report; Review Gigg responding motion record
MBM	28/10/22	575.00	0.90	517.50	Reviewing case law re appeal
MES	28/10/22	595.00	0.50	297.50	Telephone call with A. Porter re examination of Dhillon defendants

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	31/10/22	335.00	3.30	1,105.50	Call with A. Consoli re various issues; Engage with M. Spence re court report; Review and revise same; Review and revise orders for motion; Instruct L. Nguyen re property searches; Email RSG Law re settlements
MES	31/10/22	595.00	0.20	119.00	Discussion with A. West re references to secured creditors for court report
PSM	31/10/22	625.00	0.30	187.50	Attend to issuing writ; emails with L. Nguyen re same
TOTAL:			47.10	\$18,136.00	

Name	Hours	Rate	Value
Law, Jasmine (JL)	3.50	\$295.00	\$1,032.50
Miehls, Pamela S. (PSM)	0.30	\$625.00	\$187.50
Morris, Shannon R (SRM)	0.60	\$425.00	\$255.00
Muñoz, Max B. (MBM)	2.00	\$575.00	\$1,150.00
Nguyen, Linh (LN)	1.00	\$265.00	\$265.00
O'Leary, Dennis M. (DMO)	0.40	\$825.00	\$330.00
Spence, Miranda E. (MES)	6.60	\$595.00	\$3,927.00
West, Adam (AW)	32.40	\$335.00	\$10,854.00
Wong, Hansen H. (HHW)	0.30	\$450.00	\$135.00

OUR FEE \$18,136.00
HST @ 13% 2,357.68

DISBURSEMENTS

Non-Taxable Disbursements

Filing Writ	519.00
Notice of Appeal	608.00
Search Under P.P.S.A.	72.00
Total Non-Taxable Disbursements	\$1,199.00

Taxable Disbursements

Bar-eX Transaction Fee	98.85
Photocopies/Scanning	30.75
Service Provider Fee	46.35
Total Taxable Disbursements	\$175.95
HST @ 13%	22.87

AMOUNT DUE **\$21,891.50 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

November 30, 2022

Attention: Mr. Christopher Mazur

Invoice No: 1319719

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/11/22	335.00	4.40	1,474.00	Draft order schedules; Exchange emails with A. Consoli re various matters; Exchange emails with D. Conway re Xpressway settlement; Draft factum re Gigg motion; Review correspondence from RSG Law re settlement terms
MES	01/11/22	595.00	0.50	297.50	Meet with A. West re requests from Lenczner, Gigg motion; Review emails re negotiations with RSG Law
AW	02/11/22	335.00	2.40	804.00	Continue to draft Gigg factum; Emails to A. Consoli re various matters
MES	02/11/22	595.00	0.40	238.00	Review emails and discussion with A. West re RSG Law negotiations; Review emails re status of Atradius
AW	03/11/22	335.00	5.00	1,675.00	Prepare for meeting with A. Consoli; Meeting with A. Consoli and M. Spence re Cross-examination preparation; Engage with M. Spence re same; Review reply affidavits; Draft Gigg factum; Review correspondence re North Trans loan; Exchange emails with RSG Law re various matters; Draft notices of examination; Email R. Thapar notices
MES	03/11/22	595.00	2.30	1,368.50	Review affidavits re Dynamic and M&M disputed claims, and exchange emails with A. West, A. Porter re cross-examinations; Review request for PPSA discharge from 2141111 Alberta Ltd.
AW	04/11/22	335.00	1.70	569.50	Draft Gigg factum; Engage with M. Spence re various matters; Call with A. Consoli re RSG Law settlements; Email RSG Law re same; Prepare for Thapar cross-examinations

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	04/11/22	595.00	0.30	178.50	Exchange emails with A. West re Deltaura discharge issues
SRM	04/11/22	425.00	0.30	127.50	Review email and letter; Prepare, submit, review and report on PPSA discharge
AW	06/11/22	335.00	0.90	301.50	Revise court report; Prepare for cross-examination
MES	06/11/22	595.00	0.30	178.50	Exchange emails with A. West re pending cross-examinations, court report, meeting to prepare for cross-examinations
AW	07/11/22	335.00	4.50	1,507.50	Prepare for meeting with A. Consoli; Meet with A. Consoli re cross-examination preparation; Call with S. Mandalagiri re Himalya disputed claim; Exchange emails with D. Nunes re same; Exchange emails with S. Mandalagiri re same; Email K. Holder re Jagjot disputed claim; Engage with M. Spence re various matters; Calls with A. Consoli re various matters; Exchange emails with S. Morris re Deltaura PPSA registration; Exchange emails with A. Consoli re same; Continue to draft Gigg affidavit
MES	07/11/22	595.00	3.00	1,785.00	Review affidavits re M&M, Dynamic motions and draft cross-examination answers; Meet with A. Consoli and A. West to prepare for cross-examinations; Exchange emails with A. West re cross-examinations, Gigg adjudication
SRM	07/11/22	425.00	0.10	42.50	Review 3C discharge statement and report on same
AW	08/11/22	335.00	6.40	2,144.00	Continue to draft Gigg factum; Email D. Nunes re Gigg submission extension; Engage with M. Spence re court report; Exchange emails with K. Holder re Jagjot disputed claim; Exchange emails with A. Consoli re court report; Call with A. Consoli re same; Draft appendices for court report
JEM	08/11/22	295.00	0.20	59.00	Prepare search summary
MES	08/11/22	595.00	3.60	2,142.00	Revise 13th report; Exchange emails with A. West re additional preparation for motion record to be filed; Exchange emails with A. West re notice of motion and draft orders; Address security review for 261
MES	08/11/22	595.00	2.50	1,487.50	Prepare for cross-examinations re Dynamic and M&M

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	09/11/22	335.00	7.90	2,646.50	Prepare for cross-examinations; Attending cross-examinations of M. Sahi and B. Sandhu; Meet with BDO team; Revise court report; Engage with M. Spence re same; Instruct A. Reynolds and D. McMillen re compiling and serving same; Exchange emails with RSG Law
DMO	09/11/22	825.00	1.00	825.00	Telephone call with counsel for Atradius; Letter to client; Email to MS
JEM	09/11/22	295.00	0.10	29.50	Order, review and report on profile
MES	09/11/22	595.00	5.20	3,094.00	Prepare for and attend examinations of M&M and Dynamic affiants; Debrief with C. Mazur, A. Consoli, A. West
MES	09/11/22	595.00	2.50	1,487.50	Revise 13th report; Revise notice of motion and draft orders; Revise service list and service letters; Review final motion record and arrange for service of same
AW	10/11/22	335.00	5.10	1,708.50	Prepare for cross examination; Attend cross-examination of A. Consoli; Exchange emails with A. Consoli re various matters; Calls with A. Consoli re various matters; Exchange emails with RSG Law re various matters; Exchange emails with P. Artuso re settlement discussion; Call with RSG Law re court report
JEM	10/11/22	295.00	0.10	29.50	Conduct prelims
MES	10/11/22	595.00	3.50	2,082.50	Telephone calls with A. Consoli, A. West to prepare for cross-examination of A. Consoli; Attend cross-examination of A. Consoli; Debrief re same
PLW	10/11/22	240.00	0.40	96.00	Submitted 3 Volume Motion Record for filing online
AW	11/11/22	335.00	1.50	502.50	Calls with A. Consoli re various matters; Exchange emails with A. Consoli re various matters; Calls with RSG Law re various matters; Engage with M. Spence re RSG Law issues
MES	11/11/22	595.00	0.40	238.00	Discussion with A. West re RSG position on pending motion, disclosure of without prejudice communications; Review emails from A. Consoli, A. West re cross-examination
AW	14/11/22	335.00	1.80	603.00	Review settlement offer breakdowns; Draft email to RSG Law re same; Call with RSG Law re motion record redaction; Call with A. Consoli re various matters
DMO	14/11/22	825.00	0.30	247.50	Read and review letter re Atradius negotiations

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MBM	14/11/22	575.00	0.20	115.00	Reviewing correspondence to client re status of appeal and outstanding insurance claims and response from client re same
MES	14/11/22	595.00	0.20	119.00	Discussion with A. West re negotiation with RSG Law re settlement negotiations
DMO	15/11/22	825.00	0.20	165.00	Emails regarding accounts receivable documentation and conference call
MES	15/11/22	595.00	0.20	119.00	Review email from D. O'Leary re Atradius submission; Review email enclosing notices of motion filed by Falcon Transport and 101271229 Saskatchewan Ltd.
DMO	16/11/22	825.00	0.20	165.00	Emails to and from client; Instructions to G. Lonergan
GTL	16/11/22	365.00	0.60	219.00	Atradius: Receive email and docs from D. O'Leary and advise to review documents to submit to Atradius - Organization of documents; email to D. O'Leary;
MBM	16/11/22	575.00	0.10	57.50	Reviewing correspondence from and to client re insurance payments and next steps
MES	16/11/22	595.00	0.70	416.50	Telephone call and exchange of emails with A. Consoli re motion filed by Falcon Transport and 101 Saskatchewan
SLG	16/11/22	895.00	0.30	268.50	Emails with D. O'Leary and emails from A. Consoli
AW	17/11/22	335.00	2.20	737.00	Call with RSG Law re various matters; Call with A. Consoli re various matters; Redact court report; Engage with M. Spence re various matters; Call with counsel re motion record; Email counsel re same; Exchange emails with RSG Law re various matters; Review Himalya submissions; Review law re laches
GTL	17/11/22	365.00	1.00	365.00	Atradius: Communications with D. O'Leary re Peace Transportation issues; Sign on to Atradius to ascertain if Peace Transportation was an Atradius buyer and ascertained it was - all in preparation for submission of new claim;
MES	17/11/22	595.00	0.50	297.50	Telephone call and exchange emails with A. Consoli re notice of motion filed by Falcon
SRM	17/11/22	425.00	0.70	297.50	Review file regarding registrations coming up for renewal

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	18/11/22	335.00	2.10	703.50	Call with RSG Law re various matters; Call with A. Consoli re settlements; Engage with M. Spence re various matters; Redact motion record; Exchange emails with J. Riewald re motion hearing; Exchange emails with D. Ebady re motions to set aside
MES	18/11/22	595.00	0.70	416.50	Prepare for Nov 21 motion date; Discussion with A. West re same and communications from Falcon Transport counsel; Email to RSG Law seeking position on motion; Review Himalya materials and email to A. West re recommending settlement
MES	20/11/22	595.00	0.70	416.50	Continue preparing for Nov 21 motion date; Review additional documents to be filed to Caselines for motion and arrange for same
AW	21/11/22	335.00	6.20	2,077.00	Consider motion issues; Review email from D. Ebady re settlement; Prepare for motion hearing; Engage with M. Spence re same; Call with A. Consoli re various matters; Email K. Holder re Jagjot disputed claim; Exchange emails with A. Consoli re varios matters; Exchange emails with RSG Law re various matters; Exchange emails with counsel for RBC re North Trans financing
MES	21/11/22	595.00	1.80	1,071.00	Prepare for court attendance re approval of reports, fees, distribution; Discussion with A. West re preparation for court; Attend court before Justice Conway; Revise order per Justice Conway comments and recirculate; Debrief with A. West re next steps; Review emails and discussion with A. West re settlement with North Trans
AW	22/11/22	335.00	6.20	2,077.00	Continue to draft Gigg factum; Email A. Consoli re North Trans settlement; Calls with A. Consoli re various matters; Call with D. Ebady re Falcon Transport; Engage with M. Spence re various matters; Email C. Mazur and A. Consoli re court orders; Exchange emails with court re same; Exchange emails with H. Bajwa re North Trans financing
DMO	22/11/22	825.00	0.80	660.00	Prepare for call with BDO; Conference call regarding Atradius claims
JL	22/11/22	295.00	1.10	324.50	Receive instructions from A. West re finding case law on not allowing new evidence after evidence has closed; research case law on principles related to permitting new evidence

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	22/11/22	595.00	0.30	178.50	Review emails re conclusion of North Trans settlement and discuss with A. West; Receive transcripts re Dynamic and M&M and arrange for undertaking charts; Review order and endorsement of Justice Conway
AW	23/11/22	335.00	5.00	1,675.00	Continue to draft factum; Review caselaw re new evidence; Instruct P. Williams re entering orders; Instruct D. Hogson re deleting order from title; Instruct L. Nguyen re entering judgments; Exchange with G. Jessel re Town Transport judgment; Engage with M. Spence re Gigg submissions
DMO	23/11/22	825.00	0.60	495.00	Email to and from Archibald Mediators; Emails with S. Sasso; Email to client
DSH	23/11/22	325.00	0.40	130.00	Emails to and from A. West; Pull parcel register and instruments for discharge; Emails to and from P. Williams re entering of orders
JL	23/11/22	295.00	0.40	118.00	Draft email to A. West summarizing case law research re allowing new evidence after the close of evidence
MES	23/11/22	595.00	0.40	238.00	Exchange emails with D. O'Leary re information for Atradius negotiation; Review emails from C. Mazur, B. Kay re distribution to CIBC
PLW	23/11/22	240.00	0.40	96.00	Submitted 2 Orders of November 21, 2022 for entry online
AW	24/11/22	335.00	2.80	938.00	Continue to draft Gigg factum; Engage with M. Spence re same; Call with D. O'Leary and M. Spence re Atradius; Exchange emails with A. Consoli re various matters; Call with A. Consoli re same; Exchange emails with D. Nunes and D. Schatzker re Gigg; Email D. Ebady re Falcon; Email S. Mandalagiri re Himalya
DMO	24/11/22	825.00	0.50	412.50	Telephone call with MS and AW regarding status of claims
DSH	24/11/22	325.00	0.30	97.50	Email from P. Williams; Review of entered order; Email to R. Peacocke re discharge of instrument
LN	24/11/22	265.00	1.50	397.50	Review of transcript and preparation of undertakings charts re: cross-exams of M. Sahi and B. Sandhu held on November 9, 2022; Emails with A. West re: same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	24/11/22	595.00	0.80	476.00	Exchange emails with A. Consoli re information requested by A. Porter re Indo Canadian issue; Discussion with A. West re materials to be filed re Gigg; Conference call with D. O'Leary and A. West re information required for Atradius negotiations; Review emails re timing of delivery of Gigg submissions
RP	24/11/22	340.00	0.50	170.00	Receipt of instructions to prepare registration of court order; Draft Application to Amend Based on Court Order
AW	25/11/22	335.00	2.00	670.00	Exchange emails with S. Mandalagiri re Himalya; Review email from D. Ebady re Falcon; Instruct L. Nguyen re entering judgments; Exchange emails with D. Hodgson re deleting application of court order; Draft update on certain Atradius files for D. O'Leary; Exchange with M. Spence re court orders; Exchange emails with H. Bajwa re North Trans financing
DMO	25/11/22	825.00	0.40	330.00	Telephone call with S. Sasso
DSH	25/11/22	325.00	0.30	97.50	Emails to and from R. Peacocke and A. West re discharge of instrument
KP	25/11/22	595.00	0.10	59.50	Review of application to amend based on court order
LN	25/11/22	265.00	0.50	132.50	Receipt and review of judgments; Draft letter commercial list and compile package of judgments to be issued; Arrange for submission of same to court; Calls and emails with A. West and P. Williams re: same
MES	25/11/22	595.00	0.30	178.50	Exchange emails with A. West re PPSA registrations; Review emails re North Trans settlement
PLW	25/11/22	240.00	0.40	96.00	Submitted 3 Judgments for issuance online
RP	25/11/22	340.00	0.20	68.00	Prepare Acknowledgment and Direction and compile for signature; Emails to and from K. Pimentel; Email to D. Hogdson with document for signature
AW	27/11/22	335.00	1.70	569.50	Continue to draft Gigg factum

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	28/11/22	335.00	4.40	1,474.00	Call with opposing counsel re Himalya; Engage with M. Spence re various matters; Exchange emails with RSG Law re settlements; Call with RSG Law re same; Review correspondence from A. Consoli re various matters; Exchange emails with D. Schatzkar re Gigg; Review PPSA registrations; Instruct D. Hodgson re property register for Arctic Fox; Review same; Email Mavi Law re same; Emails to A. Consoli re various matters
DSH	28/11/22	325.00	0.40	130.00	Emails to and from A. West and R. Peacocke; Review of registration of application to discharge; Pull parcel abstract and review of same
MES	28/11/22	595.00	0.60	357.00	Discussion with A. West re RSG Law clients who reneged on settlement, PPSA registrations, and clients who paid; Exchange emails with A. Porter re M&M transcript; Review emails from A. Consoli re submissions to Atradius
RP	28/11/22	340.00	0.30	102.00	Receipt and review of signed Acknowledgment & Direction; Email to K. Pimentel requesting signing of Teraview document ; Attend to registration of Application to Amend Based on Court Order and email copy to D. Hodgson; Emails fro and to D. Hodgson re timing of certification
SRM	28/11/22	425.00	0.30	127.50	Review email from A. West regarding settlements with customers; Email to A. West re same and updating registration records
AW	29/11/22	335.00	6.60	2,211.00	Exchange emails with A. Consoli re update call; Continue to draft Gigg factum; Review cross-examination transcripts; Engage with M. Spence re various matters; Email Victory Verbatim re transcripts; Call with A. Consoli re various matters; Instruct L. Nguyen re credit reports; Review and revise Gigg factum; Exchange emails with A. Consoli re various matters; Email M. Spence re Gigg factum
MES	29/11/22	595.00	0.70	416.50	Discussions with A. West re addressing RSG clients that breached settlement agreements, PPSA registrations, enforcements by way of writs, credit bureau reporting; Review emails re transcript of A. Consoli cross-examination

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	30/11/22	335.00	2.50	837.50	Email A. Consoli re RSG Law terminated customers; Instruct L. Nguyen re parcel; Email D. Ebady re Falcon settlement offer; Calls with S. Mandalagiri re Himalya settlement offer; Engage with M. Spence re various matters; Exchange emails with A. Consoli re various matters; Review settlement agreements from RSG Law; Instruct J. Law re same
LN	30/11/22	265.00	0.20	53.00	Pulling of property search re: JD Trans; Call and emails with A. West re: same
MES	30/11/22	595.00	0.30	178.50	Discussion with A. West re Gigg factum, RSG law settlement issues
TOTAL:			131.40	\$54,568.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.30	\$895.00	\$268.50
Hodgson, Daniella S. (DSH)	1.40	\$325.00	\$455.00
Law, Jasmine (JL)	1.50	\$295.00	\$442.50
Lonergan, Geri T. (GTL)	1.60	\$365.00	\$584.00
McLean, Jenaya E. (JEM)	0.40	\$295.00	\$118.00
Morris, Shannon R (SRM)	1.40	\$425.00	\$595.00
Muñoz, Max B. (MBM)	0.30	\$575.00	\$172.50
Nguyen, Linh (LN)	2.20	\$265.00	\$583.00
O'Leary, Dennis M. (DMO)	4.00	\$825.00	\$3,300.00
Peacocke, Robin (RP)	1.00	\$340.00	\$340.00
Pimentel, Kenneth (KP)	0.10	\$595.00	\$59.50
Spence, Miranda E. (MES)	32.70	\$595.00	\$19,456.50
West, Adam (AW)	83.30	\$335.00	\$27,905.50
Williams, Patrick L. (PLW)	1.20	\$240.00	\$288.00

OUR FEE	\$54,568.00
HST @ 13%	7,093.84

DISBURSEMENTS

Non-Taxable Disbursements

Due Diligence-Gov Fee	8.00
Miscellaneous HST Exempt	36.76
Total Non-Taxable Disbursements	\$44.76

Taxable Disbursements

Bar-eX Transaction Fee	81.24
Courier/Delivery	823.86
Due Diligence	10.00

Service Provider Fee

5.50

Total Taxable Disbursements

\$920.60

HST @ 13%

119.68

AMOUNT DUE

\$62,746.88 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



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BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

January 31, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1325412

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending December 31, 2022

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	01/12/22	595.00	0.50	297.50	Review factum for use on motion opposite Gigg
SRM	02/12/22	425.00	0.40	170.00	Review email regarding settlement; Prepare, submit, review and report on PPSA discharges for North Trans Logistics
AW	05/12/22	335.00	4.40	1,474.00	Review correspondence re transcript of A. Consoli; Instruct L. Nguyen re undertakings chart; Engage with M. Spence re Gigg factum; Exchange emails with A. Consoli re North Trans settlement; Instruct A. Reynolds re supplemental motion record; Call sheriff re garnishment cheques; Revise Gigg factum; Finalise same; Submit same; Email C. Mazur and A. Consoli re same; Email RSG Law re North Trans
MES	05/12/22	595.00	2.90	1,725.50	Revise factum for dispute with Gigg; Discussion with A. West re same
SRM	05/12/22	425.00	0.10	42.50	Review and report on 3C discharge statement
AW	06/12/22	335.00	0.50	167.50	Review correspondence from P. Artuso re 6388132 Canada Inc.; Email A. Consoli re same; Email P. Artuso re same
LN	06/12/22	265.00	0.80	212.00	Calls with P. Williams and C. Goodman re: judgments and credit bureaus; Research into same; Meeting with P. Williams re: same; Emails with A. West re: same
MES	06/12/22	595.00	0.10	59.50	Review emails from A. West, A. Consoli re negotiations with 6388132 Canada



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Hamilton, ON
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January 31, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1371037

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending December 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/12/23	375.00	0.80	300.00	Review correspondence from opposing counsel re Gigg; Consider Gigg settlement proposal; Exchange emails with opposing counsel re Eli Logistics; Exchange emails with A. Porter re M&M; Exchange emails with B. Jalayer re fresh evidence on appeal; Review caselaw re same
AW	04/12/23	375.00	1.40	525.00	Review correspondence from D. Nunes re Dynamic decision; Review same; Call with A. Consoli re various matters; Exchange emails with opposing counsel re Eli Logistics settlement offer; Engage with M. Spence re various matters
AW	05/12/23	375.00	1.70	637.50	Call with A. Consoli re various matters; Review correspondence from opposing counsel re M&M; Engage with M. Spence re M&M settlement; Email opposing counsel re Jaggot; Email A. Consoli re Dynamic decision
MES	05/12/23	650.00	0.30	195.00	Discussion with A. West re negotiating settlements, Dynamic decision
AW	06/12/23	375.00	0.20	75.00	Review correspondence from opposing counsel re Gigg
AW	07/12/23	375.00	2.30	862.50	Call with A. Consoli re various matters; Exchange emails with A. Consoli re RSG; Review and analyse RSG offers; Draft counter offers; Review correspondence from opposing counsel re Gigg; Engage with M. Spence re various matters
AW	08/12/23	375.00	0.20	75.00	Engage with L. Nguyen re Atradius; Review correspondence re same
DMO	08/12/23	850.00	0.20	170.00	Emails regarding offer to settle



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January 14, 2025

Attention: Mr. Christopher Mazur

Invoice No: 1418170

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending December 31, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	11/07/2024	775.00	0.10	77.50	Review email from A. Consoli re release of funds
DMO	11/12/2024	950.00	1.80	1,710.00	Emails with counsel for Atradius regarding payment of settlements funds; Read and review Release and minutes; Emails to Miranda
MES	11/12/2024	775.00	0.50	387.50	Review request from Dynamic; Exchange voicemails with A. Consoli; Exchange emails with D. O'Leary re Atradius settlement release
DMO	11/19/2024	950.00	0.30	285.00	Email to and from client; Email with counsel for Atradius
MES	11/19/2024	775.00	0.40	310.00	Call with A. Consoli re various outstanding issues; Review emails re Atradius resolution
SLG	11/19/2024	1,095.00	0.30	328.50	Emails with D. O'Leary and A. Console re: trust and settlement
DMO	11/20/2024	950.00	0.20	190.00	Review dismissal Order
DMO	12/02/2024	950.00	0.30	285.00	Emails forwarding release and minutes; Emails to counsel
DMO	12/03/2024	950.00	0.60	570.00	Emails and letter with call for Atradius; Email to and from Receiver; Instructions re settlement funds
MES	12/03/2024	775.00	0.20	155.00	Review emails re conclusion of Atradius settlement
SLG	12/03/2024	1,095.00	0.20	219.00	Emails regarding Atradius funds and settlement

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	12/05/2024	950.00	0.30	285.00	Review and revise letters; Instructions forwarding settlement funds

TOTAL:			5.20	\$4,802.50	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.50	\$1,095.00	\$547.50
O'Leary, Dennis M. (DMO)	3.50	\$950.00	\$3,325.00
Spence, Miranda E. (MES)	1.20	\$775.00	\$930.00

OUR FEE	\$4,802.50
HST @ 13%	624.33

DISBURSEMENTS

Non-Taxable Disbursements

Wire Charges	17.50	
Total Non-Taxable Disbursements		\$17.50

Taxable Disbursements

Courier/Delivery	51.20	
Photocopies/Scanning	0.50	
Total Taxable Disbursements		\$51.70
HST @ 13%		6.72

AMOUNT DUE	\$5,502.75 CAD

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Steven L. Graff

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Kalia Law Firm
213-2120 North Park Drive
Brampton, Ontario
L6S 0C9 Canada

January 28, 2025

Attention: Tulika Kalia

Invoice No: 1419814

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

Internal Invoice

FEES

Preparation of a not one in the same letter re writ clearance.

OUR FEE	\$200.00
HST @ 13%	26.00
TOTAL INVOICE	\$226.00
Payments Applied	(226.00)
AMOUNT DUE	\$0.00 CAD

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Hamilton, ON
L8P 1H1 Canada

February 28, 2025

Attention: Mr. Christopher Mazur

Invoice No: 1425265

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending February 28, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	01/08/2025	825.00	0.20	165.00	Follow up re Drive Force authorization
MES	01/13/2025	825.00	0.20	165.00	Email to A. Consoli re status of RSG clients
CD	02/10/2025	455.00	0.60	273.00	Draft email to opposing counsel
CD	02/18/2025	455.00	0.70	318.50	Meeting with M. Spence re affidavits
MES	02/18/2025	825.00	0.20	165.00	Check in with C. Delfino re outstanding issues
CD	02/20/2025	455.00	0.60	273.00	Meeting with M. Spence re Project Eagle
MES	02/20/2025	825.00	0.50	412.50	Meet with C. Delfino re RSG Law customer adjudications; Revise affidavit re Peace

TOTAL:	3.00	\$1,772.00

Name	Hours	Rate	Value
Delfino, Cristian (CD)	1.90	\$455.00	\$864.50
Spence, Miranda E. (MES)	1.10	\$825.00	\$907.50

OUR FEE	\$1,772.00
HST @ 13%	230.36

DISBURSEMENTS

Taxable Disbursements

Courier/Delivery	57.28	
Total Taxable Disbursements		\$57.28
HST @ 13%		7.45

AMOUNT DUE

\$2,067.09 CAD

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Steven L. Graff

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Aastha Lawyers
1339 Khalsa Drive, Suite 107
Mississauga, ON
L5S 1W6 Canada

April 10, 2025

Attention: Sanjeev Kumar Chadha and Punam Thapa

Invoice No: 1430751

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending April 10, 2025

FEES

Preparation of a not one in the same letter re writ clearance.

OUR FEE

HST @ 13%

\$200.00

26.00

AMOUNT DUE

\$226.00 CAD

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Hamilton, ON
L8P 1H1 Canada

June 30, 2025

Attention: Mr. Christopher Mazur

Invoice No: 1441604

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending May 31, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	02/25/2025	825.00	0.40	330.00	Continue revising affidavit for Peace matter
CD	03/06/2025	455.00	1.00	455.00	Attend meeting with M. Spence and A. Consoli
MES	03/06/2025	825.00	0.80	660.00	Call with A. Consoli, C. Delfino re revisions to Peace affidavit and next steps
MES	04/07/2025	825.00	0.20	165.00	Exchange emails re call with BDO to discuss finalizing mandate
LN	04/08/2025	325.00	0.60	195.00	Preparation of a not one in the same letter re writ clearance; Emails with Aastha Lawyers re: same
CD	04/09/2025	455.00	2.40	1,092.00	Revise affidavit and draft new affidavits re same for review and comment
CD	04/10/2025	455.00	1.00	455.00	Draft A2 affidavit
CD	04/11/2025	455.00	0.60	273.00	Attend update meeting
MES	04/11/2025	825.00	0.50	412.50	Discussion with C. Delfino re advancing materials; Call with C. Mazur, A. Consoli, C. Delfino re finalizing matters
MES	04/21/2025	825.00	0.10	82.50	Review email from A. Consoli re CCAs for outstanding customers
MES	04/25/2025	825.00	0.50	412.50	Review affidavits re Peace, Roadish; Exchange emails with A. Consoli re same
MES	04/30/2025	825.00	0.20	165.00	Exchange emails with A. Consoli re comments on affidavits
MES	05/01/2025	825.00	0.70	577.50	Call with A. Consoli, C. Mazur re revisions to affidavits; Review additional comments re same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	05/04/2025	825.00	1.50	1,237.50	Revise Peace and Roadish affidavits and recirculate to BDO
CD	05/15/2025	455.00	1.20	546.00	Begin compiling affidavits for review and comment
ABF	05/16/2025	375.00	1.30	487.50	Reviewing, compiling and bookmarking Peace and Roadish affidavits for C. Delfino; call re same
ABF	05/20/2025	375.00	0.40	150.00	Bookmarking Peace and Roadish affidavits for C. Delfino
CD	05/20/2025	455.00	0.80	364.00	Meet with client and swear affidavit
ABF	05/22/2025	375.00	0.90	337.50	Reviewing historical correspondence for C. Delfino
CD	05/22/2025	455.00	2.90	1,319.50	Organize service of materials
MES	05/22/2025	825.00	0.20	165.00	Exchange emails with C. Delfino re service of affidavits

TOTAL:	18.20	\$9,882.00

Name	Hours	Rate	Value
Bernicchia-Freeman, Alex (ABF)	2.60	\$375.00	\$975.00
Delfino, Cristian (CD)	9.90	\$455.00	\$4,504.50
Nguyen, Linh (LN)	0.60	\$325.00	\$195.00
Spence, Miranda E. (MES)	5.10	\$825.00	\$4,207.50

OUR FEE	\$9,882.00
HST @ 13%	1,284.66

AMOUNT DUE	\$11,166.66 CAD

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Steven L. Graff

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805-25 Main Street West
Hamilton, ON
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July 31, 2025

Attention: Mr. Christopher Mazur

Invoice No: 1446085

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
CD	06/10/2025	455.00	0.10	45.50	Draft email to E. Lamek
MES	06/10/2025	825.00	0.20	165.00	Exchange emails and discussion with C. Delfino re advancing RSG Law matters
MES	06/11/2025	825.00	1.50	1,237.50	Revise A2 Logistics affidavit and exchange emails with A. Consoli re same, next steps in litigation
CD	06/12/2025	455.00	3.50	1,592.50	Finalize affidavit; Call with A. Consoli; Call with E. Lamek; Serve affidavit
MES	06/12/2025	825.00	0.70	577.50	Meeting with E. Lamek, C. Delfino to address next steps in adjudication; Exchange emails with A. Consoli and instruct C. Delfino re finalizing A2 affidavit
CD	06/13/2025	455.00	0.20	91.00	Draft email to E. Lamek re service
MES	06/16/2025	825.00	0.20	165.00	Review letters from Claims Officer to RSG Law re deadlines

TOTAL:	6.40	\$3,874.00

Name	Hours	Rate	Value
Delfino, Cristian (CD)	3.80	\$455.00	\$1,729.00
Spence, Miranda E. (MES)	2.60	\$825.00	\$2,145.00

OUR FEE	\$3,874.00
HST @ 13%	503.62

AMOUNT DUE	\$4,377.62 CAD

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Steven L. Graff

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Gunding & Hans LLP
407 Pine Street
Milton, ON
L9T 1L3 Canada

September 9, 2025

Attention: Harpreet K. Hans

Invoice No: 1451844

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 9, 2025

FEES

Preparation of a not one in the same letter re writ clearance.

OUR FEE	\$200.00
HST @ 13%	26.00

AMOUNT DUE	\$226.00 CAD

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Brookfield Place, Suite 1800
181 Bay Street
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BDO Canada Limited

September 25, 2025

Attention: Harish Davedi

Invoice No: 1453911

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 25, 2025

Total Fees \$200.00

Total Taxes 26.00

Amount Due \$226.00 CAD

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55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

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IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 12% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001 | PST Registration #PST-1485-2365

* For legal services provided to clients residing in Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited

September 25, 2025

Attention: Harish Davedi

Invoice No: 1453911

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 25, 2025

FEES

Preparation of a not one in the same letter re writ clearance.

OUR FEE

\$200.00

HST @ 13%

26.00

AMOUNT DUE

\$226.00 CAD

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AIRD & BERLIS LLP

Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

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Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

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AIRD BERLIS

Steven L. Graff
Direct: 416-865-7726
E-mail: sgraff@airdberlis.com

October 9, 2025

Dandiwal Law Professional Corporation
202-1090 Peter Robertson Blvd
Brampton, ON
L6R 3B3 Canada

Dear Mandeep Kaur:

RE: Project Eagle - Dhillon
Our Matter No: 153192

Enclosed please find our invoice # 1456369 for services rendered to October 9, 2025. The balance due is \$226.00 CAD. Please include our invoice number in the payment detail section of your wire transfer.

I trust the foregoing is satisfactory. Please do not hesitate to call me if you have any questions.

Yours very truly,

AIRD & BERLIS LLP



Steven L. Graff

SLG/jp

Encl.



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

Dandiwal Law Professional Corporation
202-1090 Peter Robertson Blvd
Brampton, ON
L6R 3B3 Canada

October 9, 2025

Attention: Mandeep Kaur

Invoice No: 1456369

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending October 9, 2025

OUR FEE	\$200.00
HST @ 13%	26.00
AMOUNT DUE	\$226.00 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

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F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

October 31, 2025

Attention: Mr. Christopher Mazur

Invoice No: 1459913

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending October 31, 2025

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	07/03/2025	825.00	0.30	247.50	Call with A. Consoli re outstanding matters
MES	07/08/2025	825.00	0.50	412.50	Call with A. Consoli re status of claims; Exchange emails with claims officer re receipt of additional documentation
MES	07/09/2025	825.00	0.20	165.00	Review emails from A. Consoli, RSG Law re advancing adjudications
PLW	07/09/2025	295.00	0.40	118.00	Multiple emails with E. Sivalingam and searched actions on JSO portal and emailed Toronto court for any dismissal orders and status of 2 related actions
MES	07/10/2025	825.00	0.20	165.00	Revise update to Bank prepared by A. Consoli
MES	07/14/2025	825.00	0.20	165.00	Review additional submissions filed by Peace and Roadish
MES	07/15/2025	825.00	0.40	330.00	Exchange emails with C. Mazur, CIBC re status of remaining adjudications
SLG	07/15/2025	1,150.00	0.50	575.00	Emails with C. Mazur and Mauricio re settlement of final matters
MES	08/01/2025	825.00	1.00	825.00	Review file re dispute notices filed by remaining customers; Discussion with C. Delfino; Exchange emails with E. Lamek re additional information requested
MES	08/13/2025	825.00	0.20	165.00	Email to E. Lamek following up; Email to A. Consoli re following up with Claims Officer
MES	08/18/2025	825.00	0.30	247.50	Call with A. Consoli re scheduling court date
MES	08/19/2025	825.00	0.10	82.50	Exchange emails with Claims Officer re timing of decisions

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	08/20/2025	825.00	0.30	247.50	Exchange emails with court, A. Consoli re court date
MES	08/25/2025	825.00	0.20	165.00	Exchange emails with Claims Officer, A. Consoli re finalizing matters
MES	08/26/2025	825.00	0.20	165.00	Exchange emails with CIBC re status of completing matters
MES	08/27/2025	825.00	0.50	412.50	Receive Claims Officer's decisions
MES	08/28/2025	825.00	0.80	660.00	Attend call with C. Mazur, A. Consoli, C. Delfino re preparing for discharge hearing; Email to M. Echeverri re status update
MES	08/29/2025	825.00	0.20	165.00	Review email from A. Consoli re offers to RSG customers
MES	09/02/2025	825.00	0.50	412.50	Telephone call with A. Consoli re security review issue
MES	09/05/2025	825.00	0.20	165.00	Exchange emails with A. Consoli re fee accrual
SRM	09/05/2025	510.00	0.20	102.00	Review email re security opinion for 2145754 Ontario Limited; Order searches
SRM	09/06/2025	510.00	0.50	255.00	Review security agreement and searches; Prepare security opinion and search summary
MES	09/08/2025	825.00	0.20	165.00	Email to RSG Law customers; Exchange emails with BDO re update call
SRM	09/08/2025	510.00	0.10	51.00	Review certified PPSA search against 2145754 Ontario Limited
CD	09/09/2025	455.00	0.50	227.50	Attend meeting
MES	09/09/2025	825.00	0.80	660.00	Call with C. Mazur and A. Consoli re preparing for distribution hearing; Call with RSG Law re Claims Officer decisions; Exchange emails with A. Consoli re same
MES	09/15/2025	825.00	0.20	165.00	Follow up with RSG Law re position; Exchange emails with A. Consoli re same
LN	09/19/2025	325.00	0.40	130.00	Preparation of not one and the same letter; Emails with Dandiwal Law Professional Corporation re: same
MES	09/19/2025	825.00	0.20	165.00	Exchange emails with A. Consoli re response from RSG
DSH	09/22/2025	395.00	0.50	197.50	Emails with H. Davedi; Review of file and preparation of not one and the same letter request
MES	09/22/2025	825.00	0.20	165.00	Follow up email to RSG Law

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	09/24/2025	825.00	0.10	82.50	Exchange emails with A. Consoli re RSG follow up
MES	10/01/2025	825.00	0.20	165.00	Call with RSG Law lawyer; Email to A. Consoli re same
MES	10/02/2025	825.00	0.20	165.00	Discussion with A. Consoli re response from RSG, court date
MES	10/03/2025	825.00	0.10	82.50	Exchange emails with A. Consoli re communications with Bank
CD	10/07/2025	455.00	1.50	682.50	Attend meeting re next steps; Begin preparing materials for next court attendance
LN	10/07/2025	325.00	0.40	130.00	Review of garnishments list; Emails with M. Spence and A. Mediratta re: same
MES	10/07/2025	825.00	0.90	742.50	Call with A. Consoli, C. Mazur, C. Delfino re preparing final report; Exchange emails with court office re availability; Instruct L. Nguyen re status of enforcement efforts
MES	10/08/2025	825.00	0.10	82.50	Email to A. Consoli re court availability
LN	10/09/2025	325.00	3.50	1,137.50	Preparation of Excl spreadsheet of garnishments/writ details for BDO/Dhillon; Emails with M. Spence re: same
MES	10/09/2025	825.00	0.10	82.50	Review email from A. Consoli re court dates
MES	10/10/2025	825.00	0.20	165.00	Exchange emails with court re motion date
MES	10/20/2025	825.00	0.20	165.00	Emails to BDO, RSG Law re upcoming motion date
MES	10/27/2025	825.00	0.70	577.50	Call with A. Consoli re preparation for discharge motion; Exchange emails re records of searches, writs, garnishments
MES	10/31/2025	825.00	0.20	165.00	Call with A. Consoli re draft report
TOTAL:			19.40	\$12,598.50	

Name	Hours	Rate	Value
Delfino, Cristian (CD)	2.00	\$455.00	\$910.00
Graff, Steven L. (SLG)	0.50	\$1,150.00	\$575.00
Hodgson, Daniella S. (DSH)	0.50	\$395.00	\$197.50
Morris, Shannon R (SRM)	0.80	\$510.00	\$408.00
Nguyen, Linh (LN)	4.30	\$325.00	\$1,397.50
Spence, Miranda E. (MES)	10.90	\$825.00	\$8,992.50
Williams, Patrick L. (PLW)	0.40	\$295.00	\$118.00

OUR FEE \$12,598.50
HST @ 13% 1,637.81

DISBURSEMENTS

Non-Taxable Disbursements

Due Diligence-Gov Fee	16.00	
Search Under P.P.S.A.	16.00	
Total Non-Taxable Disbursements		\$32.00

Taxable Disbursements

Due Diligence	20.00	
Service Provider Fee	10.30	
Total Taxable Disbursements		\$30.30
HST @ 13%		3.94

AMOUNT DUE

\$14,302.55 CAD

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Steven L. Graff

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MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	11/12/23	375.00	2.20	825.00	Engage with L. Nguyen re Atradius; Engage with M. Spence re same; Call with A. Consoli re various matters; Exchange emails with A. Consoli re Trans Emerge; Email opposing counsel re same; Email opposing counsel re Eli Logistics; Email opposing counsel re Gigg
LN	11/12/23	280.00	3.00	840.00	Atradius - further review of dockets
AW	12/12/23	375.00	3.00	1,125.00	Call with A. Consoli re various matters; Exchange emails with opposing counsel re Eli Logistics; Email opposing counsel re Gigg settlement
LN	12/12/23	280.00	1.60	448.00	Atradius - continued review of dockets
AW	13/12/23	375.00	1.30	487.50	Review Atradius customers; Engage with L. Nguyen re bill of costs; Engage with D. O'Leary re Atradius settlement; Review correspondence from opposing counsel re Dynamic notice of appeal; Review same
MES	13/12/23	650.00	0.20	130.00	Review notice of appeal filed by Dynamic
AW	14/12/23	375.00	0.80	300.00	Review correspondence from opposing party re Eli; Engage with L. Nguyen re Atradius enforcement costs; Call with A. Consoli re various matters
LN	14/12/23	280.00	1.80	504.00	Further review of dockets and forwarding of raw costs numbers to A. West
AW	18/12/23	375.00	0.70	262.50	Call with opposing counsel re M&M appeal; Review correspondence from opposing counsel re same Email opposing counsel re Jagjot settlement offer; Review notice of appeal
AW	19/12/23	375.00	2.60	975.00	Analyse Atradius enforcement costs; Review correspondence from opposing counsel re Gigg settlement offer; Exchange emails with A. Consoli re same; Engage with L. Nguyen re Atradius
LN	19/12/23	280.00	0.30	84.00	Atradius - Emails and call with A. West re: CLD enforcement costs
AW	20/12/23	375.00	1.60	600.00	Outline Atradius enforcement costs; Email D. O'Leary re same; Email opposing counsel re Gigg settlement offer; Call with opposing counsel re same; Exchange emails with A. Consoli re M&M; Call with a Consoli re various matters; Email opposing counsel re M&M settlement offer

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	21/12/23	375.00	0.90	337.50	Calls with opposing counsel re Gigg settlement; Exchange emails with opposing counsel re same; Call with A. Consoli re various matters; Exchange emails with A. Consoli re Gigg settlement; Engage with M. Spence re various adjudications
AW	22/12/23	375.00	0.50	187.50	Review correspondence from opposing counsel re Gigg settlement; Email D. Nunes re same
AW	27/12/23	375.00	1.90	712.50	Draft settlement agreement re Gigg; Review correspondence from D. Nunes security funds; Email opposing counsel re settlement agreement
AW	28/12/23	375.00	1.90	712.50	Review TransEmerge settlement agreement; Email opposing counsel re same; Engage with S. Dugas re various matters; Engage with L. Nguyen re garnishments; Exchange emails A. Consoli re TransEmerge
AW	29/12/23	375.00	0.30	112.50	Exchange emails with D. Collett re garnishment; Exchange emails with opposing counsel re Jaggot

TOTAL:	31.70	\$11,483.50

Name	Hours	Rate	Value
Nguyen, Linh (LN)	6.70	\$280.00	\$1,876.00
O'Leary, Dennis M. (DMO)	0.20	\$850.00	\$170.00
Spence, Miranda E. (MES)	0.50	\$650.00	\$325.00
West, Adam (AW)	24.30	\$375.00	\$9,112.50

OUR FEE	\$11,483.50
HST @ 13%	1,492.86

AMOUNT DUE	\$12,976.36 CAD

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Steven L. Graff

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T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

February 29, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1374449

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending January 31, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	02/01/24	460.00	0.30	138.00	Call with A. Consoli re various matters
AW	10/01/24	460.00	0.20	92.00	Email opposing counsel re Jagjot settle discussion; Email opposing counsel re Eli settlement negotiation
AW	11/01/24	460.00	0.10	46.00	Call with A. Consoli re various matters
AW	12/01/24	460.00	0.10	46.00	Exchange emails with opposing counsel re Gigg settlement
AW	16/01/24	460.00	0.10	46.00	Exchange emails with opposing counsel re Gigg settlement
AW	17/01/24	460.00	0.10	46.00	Exchange emails with opposing counsel re Jagjot
AW	18/01/24	460.00	0.80	368.00	Instruct L. Nguyen re garnishment; Email opposing counsel re Eli; Exchange emails with opposing counsel re M&M; Call from A. Consoli re Gigg
AW	19/01/24	460.00	0.30	138.00	Exchange emails with A. Consoli re Gigg settlement; Review garnishment paperwork re Trans Emerge
LN	19/01/24	310.00	1.00	310.00	Preparation of bank garnishment re: Trans Emerge Transport Inc and arrange for submission of same to court for issuance; Emails with A. West and P. Williams re: same
PLW	19/01/24	280.00	0.40	112.00	Submitted Garnishment for issuance online with the court
AW	20/01/24	460.00	0.10	46.00	Review correspondence from A. Consoli re Gigg settlement

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	22/01/24	460.00	1.00	460.00	Review correspondence from opposing counsel re Jaggot; Exchange emails with A. Consoli re same; Exchange emails with opposing counsel re Gigg settlement; email D. Nunes re same; Email opposing counsel re Jaggot
AW	23/01/24	460.00	0.50	230.00	Email D. Nunes re Jaggot adjudication; Exchange emails with L. Nguyen re Trans Emerge garnishment
LN	23/01/24	310.00	0.10	31.00	Emails with A. West and A. Mann re: issuance and service of garnishment re: Trans Emerge Transport
AW	24/01/24	460.00	0.30	138.00	Review voicemail from A. Consoli re various customers; Exchange emails with opposing counsel re Eli; Exchange emails with D. Nunes re Gigg settlement funds
AW	26/01/24	460.00	0.50	230.00	Call with A. Consoli re various matters; Review correspondence from opposing counsel re M&M
AW	30/01/24	460.00	0.20	92.00	Review correspondence from opposing counsel re M&M appeal
AW	31/01/24	460.00	0.20	92.00	Exchange emails with N. Nunes re Gigg payment; Exchange emails with A. Consoli re same; Exchange emails with A. Consoli re Trans Emerge
TOTAL:			6.30	\$2,661.00	

Name	Hours	Rate	Value
Nguyen, Linh (LN)	1.10	\$310.00	\$341.00
West, Adam (AW)	4.80	\$460.00	\$2,208.00
Williams, Patrick L. (PLW)	0.40	\$280.00	\$112.00

OUR FEE	\$2,661.00
HST @ 13%	345.93

DISBURSEMENTS

Taxable Disbursements

Courier/Delivery	50.02
Total Taxable Disbursements	\$50.02
HST @ 13%	6.50

AMOUNT DUE	\$3,063.45 CAD

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Steven L. Graff

E.&O.E.

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Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
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T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

April 16, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1380775

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending April 16, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/02/24	460.00	1.20	552.00	Review M&M factum
AW	02/02/24	460.00	0.10	46.00	Exchange emails re Gigg
AW	05/02/24	460.00	0.10	46.00	Exchange emails re Atradius
AW	06/02/24	460.00	0.50	230.00	Email opposing counsel re Eli; Email opposing counsel re M&M; Review correspondence from opposing counsel re SBS; Email A. Consoli re same
DMO	06/02/24	950.00	0.30	285.00	Email regarding meeting; Email to and from counsel for Atradius
DMO	06/02/24	950.00	0.30	285.00	Email regarding meeting; Email to and from counsel for Atradius
DMO	07/02/24	950.00	0.30	285.00	Working on offer; Emails
AW	08/02/24	460.00	0.90	414.00	Review correspondence from A. Consoli re SBS; Instruct D. Hodgson re SBS garnishment; Exchange emails with opposing counsel re same; Engage with M. Spence re various matters; Exchange emails with D. O'Leary re Atradius
DMO	08/02/24	950.00	0.30	285.00	Working on offer and prepare for call
DSH	08/02/24	375.00	1.00	375.00	Discussions with A. West; Review garnishment materials; Preparation of notice of termination; Draft service letter to bank and sheriff; Arrange for service of same; Draft affidavit of service; Attend to swearing of same; Email to A. West re same; Email to P. Williams submitting same through portal; Review of filing submission

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
PLW	08/02/24	280.00	0.40	112.00	Submitted Notice of Termination of Garnishment for filing online with the court
AW	09/02/24	460.00	0.10	46.00	Exchange emails with D. O'Leary re Atradius
AW	12/02/24	460.00	1.10	506.00	Engage with D. O'Leary re Atradius; Email opposing counsel re M&M settlement offer; Email A. Consoli re various matters; Draft M&M appeal factum
DMO	12/02/24	950.00	2.00	1,900.00	Meeting with A. West; Reviewing offer and letters; Preparing draft offer to settle to Atradius; Prepare for call with BDO
AW	13/02/24	460.00	4.10	1,886.00	Continue to draft appeal factum; Prepare for and attend call with BDO re Atradius
DMO	13/02/24	950.00	2.00	1,900.00	Prepare for call with BDO; Discussion with Aird & Berlis team; Partake in call with BDO and team; Working on letter
MES	13/02/24	775.00	1.00	775.00	Attend call with BDO and A&B teams to discuss strategy re Atradius, outstanding claims
SLG	13/02/24	1,095.00	0.60	657.00	Attend meeting with Aird & Berlis and Bank of Montreal representatives re: closure of hedge status; Settlement of next
AW	14/02/24	460.00	4.90	2,254.00	Review and revise letter to Atradius; Email D. O'Leary re same; Continue to draft appeal factum
MBM	14/02/24	750.00	0.50	375.00	Reviewing correspondence re motion costs and corresponding with D. O'Leary re same
AW	15/02/24	460.00	1.20	552.00	Call A. Consoli re Atradius; Continue analysis of Atradius claims; Continue to draft factum
AW	16/02/24	460.00	2.10	966.00	Call A. Consoli re Atradius; Email A. Consoli re same; Continue to draft factum re M&M
AW	20/02/24	460.00	2.80	1,288.00	Continue to draft M&M factum; Draft Jagjot factum
AW	21/02/24	460.00	0.60	276.00	Call with A. Consoli re Atradius; Exchange emails with A. Consoli re same
AW	23/02/24	460.00	1.00	460.00	Draft Jagjot factum; Revise Atradius letter
AW	26/02/24	460.00	6.40	2,944.00	Email opposing counsel re M&M settlement; Revise Atradius calculations; Continue to draft Jagjot factum
AW	27/02/24	460.00	6.60	3,036.00	Continue to draft Jagjot factum; Instruct H. Downard re continuing interest research

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
HD	27/02/24	350.00	2.40	840.00	Meeting with A. West; gaining firewall access with H. Story-Korman; conducting case law research for A. West re whether or not you can collect post judgement interest on a debt that has been collected through garnishment, but because of the proceedings not being complete, the creditor has not had use of; drafting email summarizing findings re same;
AW	28/02/24	460.00	5.90	2,714.00	Review research re continuing interest; Continue to draft Jagjot factum; Engage with M. Spence re same; Email M. Spence re same; Email opposing counsel re M&M; Email opposing counsel re Eli Logistics; Review settlement offer from M&M
MES	28/02/24	775.00	1.00	775.00	Revise Jagjot factum to be submitted to claims officer
AW	29/02/24	460.00	3.30	1,518.00	Review historic settlement offers re M&M; Review and revise Jagjot factum; Engage with M. Spence re same; Email opposing counsel re M&M settlement
AW	01/03/24	460.00	2.20	1,012.00	Review and revise Jagjot factum; Exchange emails with M. Spence re same; Engage with M. Spence re same; Finalise same; Email D. Nunes and opposing counsel re same
MES	01/03/24	775.00	0.50	387.50	Review revisions to Jagjot factum and discuss with A. West; Propose further revisions
AW	05/03/24	460.00	4.30	1,978.00	Exchange emails with A. Consoli re M&M settlement offer; Continue to draft M&M factum; Exchange emails with A. Porter re M&M settlement
AW	06/03/24	460.00	0.30	138.00	Review correspondence from A. Consoli re M&M settlement; Email opposing counsel re same
AW	12/03/24	460.00	2.40	1,104.00	Continue to draft appeal factum
AW	13/03/24	460.00	4.40	2,024.00	Continue to draft M&M factum; Call with A. Consoli re various matters
DMO	13/03/24	950.00	0.30	285.00	Working on offer letter
AW	14/03/24	460.00	0.20	92.00	Review correspondence from D. O'Leary re Atradius; Review correspondence from opposing counsel re M&M settlement offer
AW	15/03/24	460.00	0.70	322.00	Calls with A. Consoli re M&M settlement; Call with opposing counsel re same; Engage with M. Spence re same
SLG	18/03/24	1,095.00	0.30	328.50	Review letter from S. Sasso

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	19/03/24	460.00	0.60	276.00	Review correspondence from S. Graff re Atradius; Review correspondence from D. O'Leary re same; Email A. Consoli re M&M settlement offer ; Email opposing counsel re Eli
DMO	19/03/24	950.00	1.00	950.00	Reviewing file materials for DCL Buyer for use in offer to settle; Discussion and instructions with V. Freire; Emails internal and to BDO
AW	20/03/24	460.00	2.30	1,058.00	Review correspondence from A. Consoli re Atradius; Exchange emails with A. Consoli re M&M settlement; Draft settlement agreement; Review correspondence from D. O'Leary re Atradius; Engage with M. Spence re various matters; Email A. Porter re M&M settlement; Review correspondence from opposing counsel re Eli settlement; Exchange emails with A. Consoli re same
DMO	20/03/24	950.00	0.30	285.00	Emails regarding offer letter; Instructions
AW	22/03/24	460.00	1.20	552.00	Draft Eli settlement agreement; Email opposing counsel re same; Exchange emails with A. Porter re M&M; Call from A. Consoli re Atradius; Review correspondence from A. Consoli re same
AW	25/03/24	460.00	2.00	920.00	Email opposing counsel re M&M settlement; Exchange emails with opposing counsel re Eli settlement; Call with counsel re writ discharge; Review correspondence from counsel re same; Email A. Consoli re same; Call with counsel re same; Review payout statement; Engage with L. Nguyen re writs
LN	25/03/24	310.00	0.20	62.00	Preparation of payout statement re: Baljit Sangha; Call and messages with A. West re: same
AW	26/03/24	460.00	0.10	46.00	Review correspondence from opposing counsel re M&M settlement
AW	27/03/24	460.00	0.30	138.00	Review correspondence from opposing counsel re Rayman; Email A. Consoli re same; Call with A. Consoli re same
AW	02/04/24	460.00	0.40	184.00	Exchange emails with A. Consoli re garnishments; Exchange emails with opposing counsel re Rayman settlement; Email opposing counsel re Balram writ; Exchange emails with opposing counsel re Jaggot submissions
AW	03/04/24	460.00	0.50	230.00	Exchange emails with A. Porter re M&M settlement agreement; Exchange emails with M. Spence re Jaggot

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	04/04/24	460.00	1.40	644.00	Call with A. Consoli re various matters; Email opposing counsel re Eli; Exchange emails with opposing counsel re M&M and Dynamic; Engage with M. Spence re same; Draft M&M settlement agreement; Email M. Spence re same
DMO	04/04/24	950.00	0.50	475.00	Review email from BDO; Response; Working on offer
AW	05/04/24	460.00	0.50	230.00	Finalise M&M settlement documents; Email opposing counsel re same; Call with A. Consoli re Dynamic appeal
MES	05/04/24	775.00	0.30	232.50	Revise settlement agreement re M&M
AW	08/04/24	460.00	0.30	138.00	Review correspondence from D. O'Leary re Atradius settlement letter; Review same; Email BDO and Aird & Berlis teams re proposed changes to same
DMO	08/04/24	950.00	0.70	665.00	Working on offer letter; Emails
AW	09/04/24	460.00	1.80	828.00	Revise Atradius settlement letter; Engage with D. O'Leary re same; Exchange emails with opposing counsel re Jagjot submissions; Email opposing counsel re Rayman; Email opposing counsel re Eli settlement agreement; Draft B. Singh settlement agreement
DMO	09/04/24	950.00	0.30	285.00	Discussion with A. West regarding offer letter
AW	11/04/24	460.00	1.10	506.00	Draft settlement agreement; Exchange emails with opposing counsel re B. Sangha writ; Exchange emails with opposing counsel re B. Singh writ; Draft letter re same; Engage with L. Nguyen re same
DMO	11/04/24	950.00	0.50	475.00	Working on revised offer letter
AW	12/04/24	460.00	2.00	920.00	Exchange emails with opposing counsel re Eli settlement; Exchange emails with A. Consoli re same; Exchange emails with opposing counsel re B. Sangha re settlement; Amend settlement agreement; Exchange emails A. Consoli re same; Call with A. Consoli re same; Call with A. Consoli re various matters;
TOTAL:			88.90	\$46,353.50	

Name	Hours	Rate	Value
Downard, Hannah (HD)	2.40	\$350.00	\$840.00
Graff, Steven L. (SLG)	0.90	\$1,095.00	\$985.50
Hodgson, Daniella S. (DSH)	1.00	\$375.00	\$375.00
Muñoz, Max B. (MBM)	0.50	\$750.00	\$375.00
Nguyen, Linh (LN)	0.20	\$310.00	\$62.00
O'Leary, Dennis M. (DMO)	8.80	\$950.00	\$8,360.00
Spence, Miranda E. (MES)	2.80	\$775.00	\$2,170.00
West, Adam (AW)	71.90	\$460.00	\$33,074.00
Williams, Patrick L. (PLW)	0.40	\$280.00	\$112.00

OUR FEE	\$46,353.50
HST @ 13%	6,025.95

DISBURSEMENTS

Non-Taxable Disbursements

Notice of Garnishment	155.00	
Total Non-Taxable Disbursements		\$155.00

Taxable Disbursements

Courier/Delivery	50.15	
Total Taxable Disbursements		\$50.15
HST @ 13%		6.52

AMOUNT DUE

\$52,591.12 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

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GST / HST Registration # 12184 6539 RT0001

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Aird & Berlis LLP
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F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

May 17, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1385250

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending April 30, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SLG	04/12/2024	1,095.00	0.20	219.00	Email with D. O'Leary
AW	04/15/2024	460.00	3.30	1,518.00	Review Jagjot and analyse factum; Instruct L. Nguyen re discharge of enforcement against Rayman; Exchange emails with S. Graff re B. Singh payment; Exchange emails with A. Consoli re satisfaction pieces; Email M. Spence re Jagjot submissions; Call with A. Consoli re various matters; Review correspondence from A. Consoli re Atradius letter; Review same; Review correspondence from opposing counsel re M&M settlement documents; Review research re Ex Parte James
CRM	04/15/2024	495.00	0.30	148.50	Withdraw writ 22-0002122 against B. Sangha
LN	04/15/2024	310.00	0.10	31.00	Arrange with C. Mitchell for withdrawal of writ against Baljit Sangha; Emails with A. West and C. Mitchell re: same
AW	04/16/2024	460.00	0.10	46.00	Exchange emails with A. Consoli re Eli payment
AW	04/17/2024	460.00	0.30	138.00	Exchange emails with opposing counsel re Eli settlement payment; Exchange emails with A. Consoli re same; Draft Jagjot reply factum
LN	04/17/2024	310.00	0.50	155.00	Preparation of termination of garnishment re: Rayman Motor and arrange for service and filing of same; Emails with A. West re: same
AW	04/18/2024	460.00	0.30	138.00	Engage with M. Spence re various matters; Review correspondence from court re Shan garnishment

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	04/19/2024	460.00	0.10	46.00	Exchange correspondence with opposing counsel re Eli payment
AW	04/22/2024	460.00	4.40	2,024.00	Review caselaw re Jagjot factum; Engage with B. Jalayer re same; Continue to draft factum re same
AW	04/23/2024	460.00	0.20	92.00	Review correspondence from D. O'Leary re Atradius settlement; Review correspondence from A. Consoli re same; Exchange emails with A. Consoli re Eli settlement funds
DMO	04/23/2024	950.00	1.00	950.00	Working on offer letter; Telephone phone call with A. Consoli; Numerous emails sent and received; Amending offer letters; Email to A. Consoli
SLG	04/23/2024	1,095.00	0.30	328.50	Review emails from A. Consoli and D. O'Leary
AW	04/24/2024	460.00	7.10	3,266.00	Continue to draft Jagjot factum; Exchange emails with A. Consoli re Eli payment; Exchange emails with opposing counsel re same; Revise Jagjot factum; Email M. Spence re same
MES	04/24/2024	775.00	0.10	77.50	Review emails re finalizing offer to Atradius
AW	04/25/2024	460.00	0.20	92.00	Review correspondence from C. Mazur re Atradius; Review correspondence from D. O'Leary re same
AW	04/26/2024	460.00	0.20	92.00	Review correspondence from A. Consoli re Eli; Exchange emails with A. Consoli re Eli
DMO	04/26/2024	950.00	1.00	950.00	Read and review letter; Forwarding same; Working on offer letter; Amending same; Forwarding to S. Sasso; Email to and from A. Consoli; Telephone call to clarify obligation to assign accountants receivables
AW	04/28/2024	460.00	0.10	46.00	Review correspondence re Atradius
AW	04/29/2024	460.00	0.70	322.00	Call with A. Consoli re various matters; Exchange emails with opposing counsel re M&M settlement; Instruct S. Morris re PPSA registration
SRM	04/29/2024	485.00	0.20	97.00	Review email and file; Prepare draft PPSA discharge and circulate same for review and sign off
AW	04/30/2024	460.00	0.70	322.00	Exchange emails with S. Morris re PPSA discharge; Review and approve same; Exchange emails with opposing counsel re same; Engage with M. Spence re various matters

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SRM	04/30/2024	485.00	0.10	48.50	Submit, review and report on PPSA discharge

TOTAL:			21.50	\$11,147.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.50	\$1,095.00	\$547.50
Mitchell, Codie R. (CRM)	0.30	\$495.00	\$148.50
Morris, Shannon R (SRM)	0.30	\$485.00	\$145.50
Nguyen, Linh (LN)	0.60	\$310.00	\$186.00
O'Leary, Dennis M. (DMO)	2.00	\$950.00	\$1,900.00
Spence, Miranda E. (MES)	0.10	\$775.00	\$77.50
West, Adam (AW)	17.70	\$460.00	\$8,142.00

OUR FEE	\$11,147.00
HST @ 13%	1,449.11

DISBURSEMENTS

Non-Taxable Disbursements

Wire Charges	32.50	
Total Non-Taxable Disbursements		\$32.50

Taxable Disbursements

Bar-eX Transaction Fee	9.95	
Courier/Delivery	70.09	
Photocopies/Scanning	3.00	
Service Provider Fee	5.50	
Total Taxable Disbursements		\$88.54
HST @ 13%		11.51

AMOUNT DUE	\$12,728.66 CAD

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AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Bill.Com Payment Network ID: c114483219512158

Email notification for EFT and WIRE payments: accounting@airdberlis.com

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GST / HST Registration # 12184 6539 RT0001

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Aird & Berlis LLP
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Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

June 30, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1391088

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending May 31, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	03/28/2024	460.00	0.60	276.00	Review correspondence from A. Consoli re Rayman; Call with A. Consoli re same; Email opposing counsel re same; Exchange emails with A. Porter re M&M settlement
AW	05/02/2024	460.00	0.30	138.00	Review correspondence from opposing counsel; Review PPSA discharge; Exchange emails with S. Morris re same
MES	05/02/2024	775.00	0.50	387.50	Revise reply factum re Jagjot
SRM	05/02/2024	485.00	0.10	48.50	Review and report on 3C Ministry discharge statement
AW	05/03/2024	460.00	0.10	46.00	Exchange emails with opposing counsel re M&M
AW	05/07/2024	460.00	1.10	506.00	Engage with M. Spence re various matters; Email opposing counsel re M&M; Email opposing counsel re Dynamic; Review correspondence from opposing counsel re M&M; Engage with M. Spence re same; Review correspondence from opposing counsel re Dynamic
AW	05/08/2024	460.00	2.20	1,012.00	Engage with M. Spence re various matters; Email A. Porter re M&M settlement; Review settlement documents; Email A. Consoli re same
BJ	05/08/2024	350.00	1.20	420.00	Conducting research re enforceability of settlement agreements
AW	05/09/2024	460.00	0.80	368.00	Exchange emails with A. Consoli re M&M settlement agreement; Revise same; Call with A. Consoli re various matters; Engage with M. Spence re M&M

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	05/10/2024	460.00	0.50	230.00	Email opposing counsel re M&M settlement documents; Email A. Porter re same; Review correspondence from opposing counsel re Dynamic factum; Review same
AW	05/13/2024	460.00	6.20	2,852.00	Continue to review Dynamic appeal factum; Review caselaw re same; Review adjudication materials; Consider Dynamic settlement strategy; Engage with M. Spence re various matters; Review correspondence from A. Porter re M&M minutes of settlement; Exchange emails with opposing counsel re appeal abandonment; Exchange emails with A. Consoli re same
MES	05/13/2024	775.00	0.70	542.50	Revise Reply Factum re Jagjot claim
AW	05/14/2024	460.00	2.80	1,288.00	Review correspondence from M. Spence re Jagjot reply factum; Review and revise same; Finalise same; Serve same; Engage with M. Spence re various matters; Email A. Consoli re Dynamic settlement; Email A. Consoli re Jagjot; Review correspondence from opposing counsel re M&M settlement; Review correspondence from A. Porter re same
AW	05/15/2024	460.00	0.40	184.00	Email A. Consoli re M&M settlement agreement; Email opposing counsel re M&M payment
AW	05/30/2024	460.00	0.90	414.00	Exchange emails with A. Consoli re M&M settlement payment; Exchange emails with A. Consoli re Dynamic settlement offer; Email opposing counsel re M&M settlement payment; Review correspondence from D. O'Leary re Atradius
DMO	05/30/2024	950.00	1.00	950.00	Drafting email to S. Sasso. Forwarding same; Email to client and Aird & Berlis team
MES	05/30/2024	775.00	0.10	77.50	Review follow up email to S. Sasso re Atradius offers
SLG	05/30/2024	1,095.00	0.20	219.00	Email with D. O'Leary and S. Sasso
AW	05/31/2024	460.00	0.10	46.00	Review correspondence from A. Consoli
TOTAL:			19.80	\$10,005.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.20	\$1,095.00	\$219.00
Jalayer, Bardia (BJ)	1.20	\$350.00	\$420.00
Morris, Shannon R (SRM)	0.10	\$485.00	\$48.50
O'Leary, Dennis M. (DMO)	1.00	\$950.00	\$950.00
Spence, Miranda E. (MES)	1.30	\$775.00	\$1,007.50
West, Adam (AW)	16.00	\$460.00	\$7,360.00

OUR FEE	\$10,005.00
HST @ 13%	1,300.65

AMOUNT DUE	\$11,305.65 CAD

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AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Bill.Com Payment Network ID: c114483219512158

Email notification for EFT and WIRE payments: accounting@airdberlis.com

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Payment is due on receipt.

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GST / HST Registration # 12184 6539 RT0001

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Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

July 10, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1392324

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	06/03/2024	460.00	1.10	506.00	Review correspondence from opposing counsel re settlement documents; Email J. Kras re same
AW	06/04/2024	460.00	4.90	2,254.00	Exchange emails with A. Consoli re M&M payment; Draft settlement offer re Dynamic; Exchange emails with opposing counsel re same; Draft settlement structure re RSG Law customers; Revise same; Call with A. Consoli re various matters
AW	06/05/2024	460.00	0.20	92.00	Email M. Spence re RSG settlement framework
AW	06/07/2024	460.00	0.10	46.00	Engage with M. Spence re RSG
AW	06/10/2024	460.00	1.10	506.00	Review correspondence from CIBC counsel re M&M settlement; Review correspondence from opposing counsel re Dynamic settlement offer; Calls with A. Consoli re same
AW	06/11/2024	460.00	0.40	184.00	Email opposing counsel re M&M settlement; Review correspondence re Dynamic; Engage with M. Spence re RSG
MES	06/11/2024	775.00	0.50	387.50	Revise RSG customers' settlement letter
AW	06/12/2024	460.00	1.00	460.00	Review and review RSG settlement letters; Draft settlement offer re Dynamic; Email opposing counsel re same;
AW	06/14/2024	460.00	2.20	1,012.00	Finalise settlement offers for RSG customers; Email opposing counsel re same; Review documents re same; Review Dynamic appeal materials
AW	06/17/2024	460.00	0.40	184.00	Email D. Nunes re Jagjot adjudication status; Address garnishments

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	06/21/2024	460.00	0.10	46.00	Review correspondence from opposing counsel re RSG customers
AW	06/22/2024	460.00	0.20	92.00	Exchange emails with opposing counsel re RSG customers
AW	06/26/2024	460.00	0.10	46.00	Review email from opposing counsel re Dynamic settlement offer
AW	06/27/2024	460.00	0.20	92.00	Review correspondence from A. Consoli re Atradius; Review correspondence from S. Graff re same; Review correspondence from D. O'Leary re same
MES	06/27/2024	775.00	0.20	155.00	Exchange emails re draft email to Atradius
MES	06/28/2024	775.00	0.10	77.50	Review response from Atradius counsel
TOTAL:			12.80	\$6,140.00	

Name	Hours	Rate	Value
Spence, Miranda E. (MES)	0.80	\$775.00	\$620.00
West, Adam (AW)	12.00	\$460.00	\$5,520.00

OUR FEE	\$6,140.00
HST @ 13%	798.20

AMOUNT DUE	\$6,938.20 CAD

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Steven L. Graff

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GST / HST Registration # 12184 6539 RT0001

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F 416 863 1515
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BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

September 6, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1400162

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending July 31, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SLG	06/27/2024	1,095.00	0.20	219.00	Emails with D. O'Leary re Atradius
AW	06/28/2024	460.00	0.10	46.00	Review correspondence from opposing counsel re Atradius
DMO	06/28/2024	950.00	0.40	380.00	Letter to counsel for Atradius emails
MES	07/01/2024	775.00	0.20	155.00	Review correspondence with Atradius counsel re settlement or moving forward
AW	07/02/2024	460.00	0.50	230.00	Exchange emails with D. Nunes re Jagjot decision status; Exchange emails with opposing counsel re RSG customers; Email opposing counsel re Dynamic settlement offer; Exchange emails with A. Consoli re RSG customers
AW	07/04/2024	460.00	1.30	598.00	Call with A. Consoli re various matters; Engage with L. Nguyen re writs; Review email from L. Nguyen re same; Exchange emails with opposing counsel re RSG Law customers
AW	07/05/2024	460.00	0.80	368.00	Call with opposing counsel re RSG customers; Call with A. Consoli re same
AW	07/08/2024	460.00	0.60	276.00	Review correspondence from opposing counsel re Dynamic settlement offer; Call with A. Consoli re various matters
AW	07/09/2024	460.00	0.20	92.00	Exchange emails with opposing counsel re RSG customers
AW	07/10/2024	460.00	0.70	322.00	Call with A. Consoli re RSG customers; Email opposing counsel re same
AW	07/11/2024	460.00	0.10	46.00	Review correspondence from opposing counsel re RSG customers

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	07/16/2024	460.00	0.80	368.00	Review correspondence from counsel re writ clearance; Instruct L. Nguyen re same; Email opposing counsel re RSG customers
LN	07/16/2024	310.00	0.50	155.00	Preparation of not one and the same letter re: Baljit Singh; Emails with A. West re: same
SLG	07/16/2024	1,095.00	0.20	219.00	Emails re: Court attendance and settlement with Attendees
AW	07/17/2024	460.00	0.20	92.00	Review correspondence re Atradius
DMO	07/17/2024	950.00	0.50	475.00	Email to counsel for insurer; Internal emails and discussions
MES	07/17/2024	775.00	0.10	77.50	Exchange emails re scheduling Atradius case conference
AW	07/18/2024	460.00	0.80	368.00	Exchange emails re Atradius; Email opposing counsel re RSG customers; Email D. Nunes re Jagjot adjudication status; Call with opposing counsel re RSG Law customers
DMO	07/18/2024	950.00	0.70	665.00	Emails regarding case conference and next steps
AW	07/19/2024	460.00	0.50	230.00	Review correspondence from D. O'Leary re case conference; Review correspondence from M. Spence re same; Instruct A. Reynolds re same; Review and revise case conference request for; Review correspondence from A. Reynolds re same; Review correspondence from court re same
AW	07/22/2024	460.00	0.20	92.00	Exchange emails with D. Nunes re Jagjot decision; Review correspondence from court re case conference; Engage with D. O'Leary re same
MES	07/22/2024	775.00	0.30	232.50	Call with A. Consoli re outstanding issues
AW	07/24/2024	460.00	0.30	138.00	Exchange emails with opposing counsel re writ of execution; Email opposing counsel re RSG customers
AW	07/25/2024	460.00	0.60	276.00	Call with A. Consoli re various matters; Exchange emails with opposing counsel re RSG customers
AW	07/26/2024	460.00	0.50	230.00	Call with A. Consoli re various matters; Call with A. Consoli re Dynamic settlement
TOTAL:			11.30	\$6,350.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.40	\$1,095.00	\$438.00
Nguyen, Linh (LN)	0.50	\$310.00	\$155.00
O'Leary, Dennis M. (DMO)	1.60	\$950.00	\$1,520.00
Spence, Miranda E. (MES)	0.60	\$775.00	\$465.00
West, Adam (AW)	8.20	\$460.00	\$3,772.00

OUR FEE	\$6,350.00
HST @ 13%	825.50

AMOUNT DUE	\$7,175.50 CAD

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Steven L. Graff

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T 416 863 1500
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airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

September 30, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1403899

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending August 31, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	08/01/2024	460.00	0.50	230.00	Review correspondence from opposing counsel re RSG Law customers; Exchange emails with opposing counsel re writ; Review same; Instruct L. Nguyen re not one and the same letter; Review settlement offer from Atradius; Review correspondence from D. O'Leary re same
DMO	08/01/2024	950.00	0.50	475.00	Review offer from Atradius; Email to client and Aird and Berlis team with comments
MES	08/01/2024	775.00	0.20	155.00	Review offer to settle from Atradius
AW	08/02/2024	460.00	0.50	230.00	Exchange emails with opposing counsel re Dynamic; Email opposing counsel re writ; Engage with L. Nguyen re same
AW	08/06/2024	460.00	0.80	368.00	Call with A. Consoli re various matters; Call D. Nunes re Jagjot
AW	08/07/2024	460.00	0.90	414.00	Review correspondence from A. Consoli re Atradius; Exchange emails with A. Consoli re RSG customers; Call D. Nunes re Jagjot; Call with A. Consoli re various matters; Email opposing counsel re Dynamic; Call with A. Consoli re same
AW	08/08/2024	460.00	1.80	828.00	Draft settlement agreement re Dynamic; Email opposing counsel re same; Review correspondence from D. O'Leary re Atradius; Draft litigation timetable; Email A&B team re same
DMO	08/08/2024	950.00	0.50	475.00	Emails sent and received regarding litigation timetable and next steps; Email to counsel regarding timetable and attendance; Instructions

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	08/09/2024	460.00	0.10	46.00	Exchange emails with D. O'Leary re Atradius litigation timetable; Review correspondence with M. Spence re same
DMO	08/09/2024	950.00	0.50	475.00	Emails regarding litigation timetable
SLG	08/09/2024	1,095.00	0.10	109.50	Emails with A. West and D. O'Leary re: Atradius
AW	08/12/2024	460.00	2.90	1,334.00	Review correspondence re litigation timetable; Exchange emails with D. O'Leary re various matters; Review correspondence from opposing counsel re BDO website; Engage with J. Yantzi re same; Call with A. Consoli re various matters; Review Central Trucking settlement agreement; Prepare litigation strategy re RSG customers; Engage with M. Spence re various matters; Exchange emails with D. O'Leary re consent order; Review correspondence from opposing counsel re same
DMO	08/12/2024	950.00	0.50	475.00	Emails regarding litigation timetable
DMO	08/12/2024	950.00	0.40	380.00	Emails to and from client regarding offer from insurer; Email to Aird and Berlis team
MES	08/12/2024	775.00	0.50	387.50	Exchange emails re case conference with Conway J to address Atradius litigation; Discussion with A. West re website takedown requests, claims process negotiations
SLG	08/12/2024	1,095.00	0.40	438.00	Review emails and timetable for litigation
AW	08/13/2024	460.00	2.60	1,196.00	Draft consent; Draft order; Exchange emails with D. O'Leary re same; Engage with M. Spence re same; Review correspondence from court re case conference; Email opposing counsel
DMO	08/13/2024	950.00	0.50	475.00	Telephone call with A. West regarding materials for Conway J; Emails
MES	08/13/2024	775.00	0.50	387.50	Discussion with A. West re case conference before Conway J; Call with A. Consoli and email re Atradius strategy
AW	08/14/2024	460.00	0.60	276.00	Review correspondence from court re litigation timetable; Review correspondence from D. O'Leary re same; Review correspondence from opposing counsel re same; Email A. Consoli re litigation estimate; Review correspondence from D. Nunes re Jagjot; Call with opposing counsel re removing documents
DMO	08/14/2024	950.00	0.20	190.00	Read and review letter; Forwarding same
SLG	08/14/2024	1,095.00	0.10	109.50	Review status and offer

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	08/15/2024	460.00	0.20	92.00	Review correspondence from A. Consoli re Trans Emerge
MES	08/15/2024	775.00	0.40	310.00	Call with C. Mazur and A. Consoli re settlement of Atradius claim; Email to D. O'Leary re same
SLG	08/15/2024	1,095.00	0.40	438.00	Attend update call and follow up with M. Spence
AW	08/16/2024	460.00	0.10	46.00	Review correspondence from M. Spence re Atradius
SLG	08/16/2024	1,095.00	0.40	438.00	Review emails regarding status of settlement and discussion with M. Spence
AW	08/19/2024	460.00	0.10	46.00	Review correspondence from D. O'Leary re Atradius
DMO	08/19/2024	950.00	0.40	380.00	Emails regarding settlement offer and mediation
AW	08/20/2024	460.00	0.10	46.00	Review correspondence from D. Nunes re Jagot adjudication
AW	08/22/2024	460.00	0.70	322.00	Exchange emails with opposing counsel re Drive Force; Exchange emails with opposing counsel re Destiny; Call with A. Consoli re various matters
AW	08/23/2024	460.00	0.20	92.00	Email opposing counsel re Dynamic
AW	08/26/2024	460.00	0.10	46.00	Review correspondence from D. Nunes re Jagot decision; Exchange emails with M. Spence re same
MES	08/26/2024	775.00	0.20	155.00	Call with A. Consoli re negotiations with Atradius
AW	08/27/2024	460.00	2.90	1,334.00	Review Jagot; Call with A. Consoli re various matters; Review correspondence from opposing counsel re Receiver records; Email D. Nunes re Jagot decisions; Review correspondence from opposing counsel re same; Review settlement agreement
MES	08/27/2024	775.00	0.20	155.00	Review emails re Lerner's request to remove documents from Receiver's website
AW	08/28/2024	460.00	0.20	92.00	Call with opposing counsel re Jagot settlement
TOTAL:			22.20	\$13,446.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	1.40	\$1,095.00	\$1,533.00
O'Leary, Dennis M. (DMO)	3.50	\$950.00	\$3,325.00
Spence, Miranda E. (MES)	2.00	\$775.00	\$1,550.00
West, Adam (AW)	15.30	\$460.00	\$7,038.00

OUR FEE	\$13,446.00
HST @ 13%	1,747.98

AMOUNT DUE	\$15,193.98 CAD

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Steven L. Graff

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Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

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T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

October 24, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1406234

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 30, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	08/29/2024	460.00	0.20	92.00	Review correspondence from opposing counsel re Drive Force settlement
AW	09/03/2024	460.00	0.90	414.00	Review correspondence from opposing counsel re Dynamic settlement; Call with A. Consoli re various matters; Call with opposing counsel re Jagjot
AW	09/04/2024	460.00	0.50	230.00	Engage with M. Spence re various matters; Review correspondence
MES	09/04/2024	775.00	0.40	310.00	Meet with A. West to discuss various issues
AW	09/05/2024	460.00	2.60	1,196.00	Exchange emails with N. Nunes re costs submissions; Email opposing counsel re same; Email opposing counsel re Dynamic settlement; Email opposing counsel re receivership filings; Email opposing counsel re Drive Force settlement; Call with opposing counsel re Dynamic; Engage with M. Spence re same; Call A. Consoli re same
MES	09/05/2024	775.00	0.20	155.00	Discussion with A. West re Lerner's request to remove materials from Receiver's website
AW	09/06/2024	460.00	0.70	322.00	Exchange emails with opposing counsel re Dynamic settlement agreement; Revise same; Engage with M. Spence re Dynamic; Call A. Consoli re same
AW	09/09/2024	460.00	0.40	184.00	Call with A. Consoli re various matters; Email opposing counsel re Jagjot settlement
DMO	09/09/2024	950.00	0.20	190.00	Emails re next steps

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	09/09/2024	775.00	0.20	155.00	Exchange emails with D. O'Leary re resolving Atradius
AW	09/11/2024	460.00	0.80	368.00	Review correspondence from opposing counsel re writ; Exchange emails with opposing counsel re Drive Force; Call opposing counsel re Jagjot; Call with opposing counsel re Drive Force; Engage with L. Nguyen re garnishment; Engage with D. Collett re same; Call with A. Consoli re various matters
AW	09/12/2024	460.00	0.40	184.00	Call with A. Consoli re various matters
DMO	09/12/2024	950.00	0.20	190.00	Email to counsel
AW	09/13/2024	460.00	0.30	138.00	Call with opposing counsel re writ
AW	09/16/2024	460.00	1.40	644.00	Engage with M. Spence re various matters; Draft settlement agreement re Jagjot; Draft direction re Drive Force
DMO	09/16/2024	950.00	0.10	95.00	Email to counsel
MES	09/16/2024	775.00	0.20	155.00	Discussion with A. West re status of various claims procedure matters
AW	09/17/2024	460.00	0.80	368.00	Exchange emails with M. Spence re Atradius; Exchange emails with L. Nguyen re writs; Email opposing counsel re same; Revise Jagjot settlement agreement; Email opposing counsel re same; Draft direction re Drive Force funds; Email A. Consoli re same; Call with A. Consoli re same
AW	09/20/2024	460.00	0.10	46.00	Exchange emails with opposing counsel re Drive Force settlement
AW	09/24/2024	460.00	0.10	46.00	Email opposing counsel re Jagjot settlement
DMO	09/24/2024	950.00	1.20	1,140.00	Prepare for call with S. Sasso; Telephone call with same regarding settlement; Letter to client; Email
AW	09/25/2024	460.00	0.30	138.00	Call with A. Consoli re various matters; Exchange emails with opposing counsel re Dynamic payment
AW	09/26/2024	460.00	0.30	138.00	Review correspondence from opposing counsel re Dynamic; Call with A. Consoli re various matters
DMO	09/30/2024	950.00	0.20	190.00	Read and review letter
TOTAL:			12.70	\$7,088.00	

Name	Hours	Rate	Value
O'Leary, Dennis M. (DMO)	1.90	\$950.00	\$1,805.00
Spence, Miranda E. (MES)	1.00	\$775.00	\$775.00
West, Adam (AW)	9.80	\$460.00	\$4,508.00

OUR FEE	\$7,088.00
HST @ 13%	921.44

AMOUNT DUE	\$8,009.44 CAD

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Steven L. Graff

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TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

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T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

November 30, 2024

Attention: Mr. Christopher Mazur

Invoice No: 1414382

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending October 31, 2024

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	09/30/2024	775.00	0.10	77.50	Review letter to BDO from D. O'Leary
AW	10/01/2024	460.00	0.90	414.00	Exchange emails with opposing counsel re Dynamic; Email A. Consoli re same; Review correspondence from D. O'Leary re Atradius; Continue to draft affidavit re RSG cutomers
DMO	10/01/2024	950.00	0.30	285.00	Email to and from client re possible settlement
AW	10/02/2024	460.00	0.50	230.00	Review mail re Dynamic settlement payments; Call with A. Consoli re various matters; Instruct A. Reynolds re settlement payments
SLG	10/02/2024	1,095.00	0.20	219.00	Emails with A. Consoli and D. OLeary re: settlement
DMO	10/03/2024	950.00	0.40	380.00	Email regarding settlement; Letter to S. Sasso; Review settlement draft
AW	10/09/2024	460.00	0.40	184.00	Call with opposing counsel re settlement; Call with A. Consoli re various matters; Draft affidavit
AW	10/14/2024	460.00	1.10	506.00	Draft affidavit re Peace; Compose email to M. Spence re various matters
MES	10/16/2024	775.00	0.20	155.00	Review email from A. West with update re all outstanding matters
DMO	10/24/2024	950.00	0.70	665.00	Receive offer from counsel for Atradius; Forwarding same to Receiver; Emails
DMO	10/28/2024	950.00	0.40	380.00	Email to and from client; Letter to counsel for Atradius

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	10/28/2024	775.00	0.20	155.00	Review emails re settlement of Atradius dispute
SLG	10/28/2024	1,095.00	0.20	219.00	Review minutes of Settlement re: Atradius
TOTAL:			5.60	\$3,869.50	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.40	\$1,095.00	\$438.00
O'Leary, Dennis M. (DMO)	1.80	\$950.00	\$1,710.00
Spence, Miranda E. (MES)	0.50	\$775.00	\$387.50
West, Adam (AW)	2.90	\$460.00	\$1,334.00

OUR FEE	\$3,869.50
HST @ 13%	503.04

AMOUNT DUE	\$4,372.54 CAD

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Steven L. Graff

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MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
LN	07/12/22	265.00	1.50	397.50	Review of transcripts and preparation of undertakings charts re: Cross-exam of A. Consoli held on November 10, 2022; Emails with A. West re: same
AW	09/12/22	335.00	0.60	201.00	Review undertakings and refusal from cross-examinations; Email Nanda Law re Jagjot
LN	09/12/22	265.00	0.10	26.50	Emails with A. West re: undertakings charts
AW	12/12/22	335.00	0.20	67.00	Exchange emails with D. Ebady re Falcon settlement negotiation
AW	13/12/22	335.00	1.20	402.00	Call with A. Consoli re Falcon settlement; Call with D. Ebady re same; Exchange emails with D. Ebady re same
DMO	13/12/22	825.00	0.30	247.50	Emails sent and received
AW	14/12/22	335.00	1.30	435.50	Draft answers to undertakings; Review BDO release; Engage with M. Spence re CIBC settlement agreement; Engage with J. Yantzi re same; Exchange emails with J. Yantzi re same; Instruct I. Vieira re corporate and business name searches; Review results of same
JY	14/12/22	375.00	0.40	150.00	Telephone call with A. West re debtors' settlement agreement; review file re settlement agreements; email to A. West
MES	14/12/22	595.00	0.30	178.50	Discussion with A. West re responding to undertakings given on M&M examination, Gigg motion
AW	15/12/22	335.00	2.50	837.50	Email J. Yantzy re CIBC settlement agreement; Review same; Email M. Spence re Jagjot; Exchange emails with D. Ebady re Falcon; Exchange emails with A. Consoli re various matters; Call sheriff re garnishments; Exchange emails with D. Scharzkar re Gigg motion materials; Review Gigg factum; Exchange emails with M. Spence re Jagjot
MES	15/12/22	595.00	0.20	119.00	Exchange emails with A. West re proceeding against Jagjot; Review email from Gigg counsel re responding factum
AW	16/12/22	335.00	0.40	134.00	Draft settlement agreement re Falcon; Email D. Ebady re same
DMO	16/12/22	825.00	0.80	660.00	Telephone call with G. Lonergan; Dictating letter for uploading; Letter to counsel

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
GTL	16/12/22	365.00	2.00	730.00	Atradius: Preparation for and t/c with DO'Leary re further submissions to Atradius and planning for submission, review re GIGG and PEACE draft Judgment materials and email to AWest re questions re GIGG and PEACE;
GTL	16/12/22	365.00	1.80	657.00	Atradius: Further Email from DO'Leary requesting further information; research and answer; further communications with AWest re GIGG and Peace and update extensive notes;
AW	19/12/22	335.00	1.00	335.00	Call sheriff re ganishments: Engage with M. Spence re various matters; Draft answers to undertakings
MES	19/12/22	595.00	0.50	297.50	Discussions with A. West re response to Gigg responding factum, answers to undertakings, RSG Law payments due this week,
AW	20/12/22	335.00	1.50	502.50	Engage with M. Spence re various matters; Instruct A. Reynolds re Gigg reply factum; Exchange emails with D. Ebady re Falcon settlement agreement; Draft answers to undertakings; Call with A. Consoli re various matters; Exchange emails with A. Consoli re Falcon settlement agreement; Review entered judgments; Exchange emails with L. Nguy re same; Email D. Hodgson re property extracts
DSH	20/12/22	325.00	0.30	97.50	Email from A. West; Pull parcel abstract and review of same; Email to A. West re next steps
LN	20/12/22	265.00	0.10	26.50	Receipt and review of issued and entered judgments; Emails with A. West and P. Williams re: same
PLW	20/12/22	240.00	0.40	96.00	Submitted 3 Judgments for entry online
AW	21/12/22	335.00	1.50	502.50	Call with sheriff re status of garnishment payments; Calls with A. Consoli re various matters; Engage with M. Spence re Gigg; Calls with RSG Law re extension to submission deadline
MES	21/12/22	595.00	0.90	535.50	Discussion with A. West re RSG Law request for extension; Review Gigg factum and discuss reply with A. West
AW	22/12/22	335.00	2.90	971.50	Calls with RSG Law re SBS settlements; Call with A. Consoli re same; Email D. Ebady re Falcon settlement agreement; Draft Gigg reply factum
DMO	22/12/22	825.00	0.80	660.00	Read and review letter to counsel; Instruction to G. Lonergan; Read and review letters to Atradius Collections

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
GTL	22/12/22	365.00	1.70	620.50	Email from DO'Leary requesting information on various CLD buyers and responses to him; email to AConsoli re total current DCL amount owing;
AW	23/12/22	335.00	4.40	1,474.00	Continue to draft Gigg factum; Email D. Ebady Re Falcon;
DMO	23/12/22	825.00	0.80	660.00	Emails with GL regarding uploading of claims and letters; Instructions
GTL	23/12/22	365.00	6.00	2,190.00	Atradius - review files for LSI, TransEmerge, Jaggot, M&M, GIGG and Peace - proposed revisions DO'Leary proposed letters to Atradius;
MES	23/12/22	595.00	0.10	59.50	Review emails re concluding settlement with Falcon Transport
AW	24/12/22	335.00	1.10	368.50	Review correspondence from D. Ebady re Falcon; Exchange emails with A. Consoli re same
AW	26/12/22	335.00	0.70	234.50	Review and revise Gigg reply factum; Email M. Spence re same
AW	29/12/22	335.00	0.20	67.00	Email RSG Law re SBS Expedited
AW	29/12/22	335.00	0.20	67.00	Review correspondence from RSG Law re various customers
DMO	29/12/22	825.00	2.00	1,650.00	Read and review letter to Atradius regarding CLD buyer claims; Emails with GL; Review supporting materials
JL	29/12/22	295.00	0.70	206.50	Update tracking document with executed settlement agreements for various customers
AW	30/12/22	335.00	0.70	234.50	Email M. Spence re Gigg reply factum; Finalise same; Serve same; Email C. Mazur and A. Consoli re same; Email D. Nunes re next steps re motion
DMO	30/12/22	825.00	1.00	825.00	Read and review claim submission letter regarding M&Mz, Peace and Transemerge; Emails with G. Lonergan and team; Instructions
LN	30/12/22	265.00	5.50	1,457.50	Atradius - Communications re draft correspondence to Atradius re (1) M&M (2) Gigg (3) JagJot, finalize, to completion of organization of all documents to create claims on Atradius and upload all supporting documents; further correspondence re (4) TransEmerge (5) M&M and (6) Peace Transportation for future uploading; Emails and calls with G. Lonergan re: said letters and documents to upload onto Atradius website

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	30/12/22	595.00	0.90	535.50	Revise reply factum for Gigg motion and email to A. West re same

TOTAL:	59.20	\$24,066.00

Name	Hours	Rate	Value
Hodgson, Daniella S. (DSH)	0.30	\$325.00	\$97.50
Law, Jasmine (JL)	0.70	\$295.00	\$206.50
Lonergan, Geri T. (GTL)	11.50	\$365.00	\$4,197.50
Morris, Shannon R (SRM)	0.50	\$425.00	\$212.50
Nguyen, Linh (LN)	8.00	\$265.00	\$2,120.00
O'Leary, Dennis M. (DMO)	5.70	\$825.00	\$4,702.50
Spence, Miranda E. (MES)	6.40	\$595.00	\$3,808.00
West, Adam (AW)	25.30	\$335.00	\$8,475.50
Williams, Patrick L. (PLW)	0.40	\$240.00	\$96.00
Yantzi, Jonathan (JY)	0.40	\$375.00	\$150.00

OUR FEE	\$24,066.00
HST @ 13%	3,128.58

DISBURSEMENTS

Non-Taxable Disbursements

Due Diligence-Gov Fee	8.00
Miscellaneous HST Exempt	11.49
Notice of Motion/Application	320.00
Teranet	69.00
Total Non-Taxable Disbursements	\$408.49

Taxable Disbursements

Bar-eX Transaction Fee	25.31
Due Diligence	9.80
Service Fee Teranet	11.50
Service Provider Fee	11.75
Transcripts	783.50
Total Taxable Disbursements	\$841.86
HST @ 13%	109.45

AMOUNT DUE	\$28,554.38 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

February 28, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1329462

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending January 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/01/23	375.00	0.20	75.00	Review correspondence from S. Morris re PPSA registrations; Email M. Spence re answers to undertakings
AW	03/01/23	375.00	3.10	1,162.50	Call with A. Consoli re various matters; Email RSG Law re SBS Expedited; Engage with M. Spence re various matters; Email Nanda Law re Jaggot; Review orders of Justice Conway; Draft email to RSG Law re notices of dispute; Exchange emails with M. Spence re same; Exchange emails with M. Spence re M&M answers to undertakings
DMO	03/01/23	850.00	0.50	425.00	Working on letters to Atradius Collections Emails with Aird and Berlis team
LN	03/01/23	280.00	1.50	420.00	Atradius - Uploading of invoices to Atradius website re: Peace and M&M; Emails with D. O'Leary re: same
MES	03/01/23	650.00	0.40	260.00	Discussion with A. West re RSG Law failure to deliver notices of dispute, Kristine Holder failure to respond; Revise draft email to RSG Law
AW	04/01/23	375.00	4.70	1,762.50	Exchange emails with RSG Law re notices of dispute; Review previous correspondence from RSG re same; Exchange emails with M. Spence re same; Call with A. Consoli re various matters; Email counsel re Himalya; Review notices of dispute from RSG Law customers
LN	04/01/23	280.00	1.00	280.00	Atradius - Uploading of invoices to Atradius website re: Trans Emerge; Emails with D. O'Leary re: same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	04/01/23	650.00	0.70	455.00	Review emails from RSG Law re delivery of notices of dispute and discuss with A. West
AW	05/01/23	375.00	3.10	1,162.50	Continue to review notices of dispute; Email counsel re Destiny Transport; Exchange emails with A. Consoli re Non-stop settlement payment; Review email from counsel re Himalya settlement offer; Call with A. Consoli re various matters; Draft settlement offer re Himalya; Email counsel same
DMO	05/01/23	850.00	0.20	170.00	Notice from Court of Appeal; Instructions
AW	06/01/23	375.00	0.40	150.00	Exchange emails with D. Hodgson and R. Peacock re Arctic Fox registration; Exchange emails with A. Consoli re Non-Stop Fastfreight; Review email from counsel re Himalya
DSH	06/01/23	340.00	0.30	102.00	Pull parcel regisiter; Emails to and from A. West and R. Peacocke re deleted instrument
RP	06/01/23	355.00	0.10	35.50	Emails from and to D. Hodgson re certification of Application to Amend the Register Based on Court Order
SRM	08/01/23	440.00	0.20	88.00	Review registrations expiring in April and emails re same
AW	09/01/23	375.00	0.20	75.00	Email RSG Law re dispute packages
AW	10/01/23	375.00	1.90	712.50	Engage with M. Spence re various matters; Revise answers to undertakings re M&M and Dynamic; Email A. Consoli re PPSA registrations; Email R. Thapar re undertakings; Exchange emails with RSG Law re dispute packages; Exchange emails with opposing counsel re Destiny
MES	10/01/23	650.00	0.70	455.00	Discussion with A. West re answers to undertakings for M&M transcript; Discussion with A. West re strategy opposite RSG Law clients; Strategy opposite Destiny Transport
SLG	10/01/23	925.00	0.30	277.50	Email re efforts to settle Atradius
AW	12/01/23	375.00	0.50	187.50	Exchange emails with A. Consoli re PPSA registrations; Engage with M. Spence re same; Call sheriff re garnishment payments; Review correspondence from RSG Law re dispute packages
AW	13/01/23	375.00	1.70	637.50	Review dispute packages; Email RSG Law re missing dispute packages; Email satisfaction piece to RSG Law; Exchange emails with A. Consoli re various matters; Call with A. Consoli re various matters; Instruct L. Nguyen re property searches

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	16/01/23	375.00	3.10	1,162.50	Review notices of dispute; Exchange emails with RSG Law re various matters; Email A. Consoli re satisfaction pieces; Instruct L. Nguyen re property searches; Exchange emails with S. Morris re security agreements; Call with A. Consoli re various matters
LN	16/01/23	280.00	0.50	140.00	Conduct property searches re: guarantors; Pulling of parcel register; Calls and emails with A. West re: same
AW	17/01/23	375.00	2.20	825.00	Review notices of dispute; Exchange emails with M. Spence re same; Exchange emails with A. Consoli re satisfaction piece; Email RSG Law re same; Call with A. Consoli re PPSA registration; Engage with M. Spence re various matters; Instruct S. Morris re PPSA registration; Exchange emails with L. Nguyen re writs of seizure; Exchange emails with A. Consoli re PPSA registrations
LN	17/01/23	280.00	0.30	84.00	Pulling of parcel registers and transfers to confirm dates of birth of homeowners compared to guarantors; Emails with A. West re: same
MES	17/01/23	650.00	0.30	195.00	Discussion with A. West re discharging PPSA registration, scheduling discussion around notices of dispute received from RSG Law
SRM	17/01/23	440.00	0.30	132.00	Review email requesting discharge; Review file; Prepare and submit discharge and report on same
AW	18/01/23	375.00	1.00	375.00	Instruct L. Nguyen re writ filing; Instruct S. Morris re PPSA renewals; Review correspondence from A. Consoli re Peace; Call with A. Consoli re various matters
LN	18/01/23	280.00	0.30	84.00	Preparation of writ for online filing against Yogesh Koshal and Balram Brothers Logistics Inc. and arrange for the filing of same; Emails with A. West and H. Wong re: same
SRM	18/01/23	440.00	0.80	352.00	Review 3C discharge statement and report on same; Review email re extending registrations; Update chart and emails re same; Prepare 3 year renewals and update registrations re same
AW	19/01/23	375.00	0.30	112.50	Exchange emails with S. Morris re PPSA registrations; Review and revise same
SRM	19/01/23	440.00	0.50	220.00	Review email; Submit PPSA renewals; Review AB PPSA renewals; Order and review AB Post-renewal searches and report on same; Review ON PPSA renewals

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	20/01/23	375.00	1.20	450.00	Engage with M. Spence re notices of dispute and proposed claim adjudication process
MES	20/01/23	650.00	0.50	325.00	Telephone call with A. West re RSG Law Notices of Dispute
SRM	20/01/23	440.00	0.20	88.00	Order certified post-renewal PPSA searches
AW	23/01/23	375.00	3.00	1,125.00	Draft analysis re RSG Law customers' notices of dispute; Exchange emails with A. Consoli re same
DMO	23/01/23	850.00	0.50	425.00	Working on offer calculations and report to client
SRM	23/01/23	440.00	0.50	220.00	Review 3C verification statements and certified post-renewal searches
AW	24/01/23	375.00	0.80	300.00	Email R. Thapar re adjudication process; Review Peace documentation
AW	25/01/23	375.00	1.30	487.50	Review email from A. Consoli re 7624123 Canada Inc.; Call with A. Consoli re various matters; Review correspondence from RSG Law re SBS Expedited; Consider same; Review correspondence from RSG Law re satisfaction pieces; Exchange emails with A. Consoli re same
DMO	25/01/23	850.00	0.40	340.00	Working on offer letter; Letter to client; Edits
AW	26/01/23	375.00	0.60	225.00	Email satisfaction pieces to RSG Law; Draft email to A. Consoli re SBS Expedited settlement; Exchange emails with A. Consoli re same;
AW	27/01/23	375.00	1.10	412.50	Review correspondence from A. Consoli re RSG Law disputes; Email opposing counsel re Eli logistics; Email opposing counsel re Himalya; Exchange emails with D. Nunes
MES	27/01/23	650.00	0.30	195.00	Telephone call with A. West re negotiations with SBS, setting schedule for final adjudication re M&M
SLG	27/01/23	925.00	0.20	185.00	Review letter and offer drafted by D. O'Leary to S. Sasso
AW	28/01/23	375.00	0.10	37.50	Email D. Nunes re adjudication
AW	30/01/23	375.00	0.50	187.50	Review correspondence from sheriff; Instruct A. Reynolds re garnishments; Review correspondence from A. Consoli re various matters

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	31/01/23	375.00	0.70	262.50	Call with D. Nunes re adjudication process; Engage with M. Spence re same

TOTAL:	43.20	\$17,840.50

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.50	\$925.00	\$462.50
Hodgson, Daniella S. (DSH)	0.30	\$340.00	\$102.00
Morris, Shannon R (SRM)	2.50	\$440.00	\$1,100.00
Nguyen, Linh (LN)	3.60	\$280.00	\$1,008.00
O'Leary, Dennis M. (DMO)	1.60	\$850.00	\$1,360.00
Peacocke, Robin (RP)	0.10	\$355.00	\$35.50
Spence, Miranda E. (MES)	2.90	\$650.00	\$1,885.00
West, Adam (AW)	31.70	\$375.00	\$11,887.50

OUR FEE	\$17,840.50
HST @ 13%	2,319.27

DISBURSEMENTS

Non-Taxable Disbursements

Filing Writ	100.00
Issue Writ	77.00
Miscellaneous HST Exempt	82.76
Registration Under P.P.S.A.	228.00
Search Under P.P.S.A.	90.00

Total Non-Taxable Disbursements	\$577.76

Taxable Disbursements

Bar-eX Transaction Fee	250.39
Courier/Delivery	42.66
Service Provider Fee	206.20

Total Taxable Disbursements	\$499.25
HST @ 13%	64.90

AMOUNT DUE	\$21,301.68 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

March 31, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1332702

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending February 28, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/02/23	375.00	0.10	37.50	Review correspondence from opposing counsel re Destiny Transport
MBM	01/02/23	615.00	0.10	61.50	Reviewing correspondence from counsel for the Dhillons re payment of legal fees
MBM	02/02/23	615.00	0.10	61.50	Reviewing email from client re update from D. O'Leary re outstanding claims and next steps
AW	03/02/23	375.00	0.20	75.00	Review correspondence from opposing counsel re Destiny
DSH	03/02/23	340.00	0.30	102.00	Pull parcel abstract; Review of same; Emails to and from A. West re same
AW	06/02/23	375.00	1.30	487.50	Exchange emails with A. Consoli re Destiny; Call with sheriff re garnishment payment; Review correspondence from counsel re B. Singh; Email A. Consoli re same; Draft execution clearance letter; Email counsel same
MBM	06/02/23	615.00	0.10	61.50	Reviewing correspondence from D. O'Leary to BDO re draft letter to counsel for Atradius
MES	06/02/23	650.00	0.20	130.00	Review emails re negotiations with Destiny Transport, Atradius
AW	07/02/23	375.00	0.60	225.00	Exchange emails with A. Consoli re garnishments; Call sheriff re same; Exchange emails re clearance letter; Revise same
AW	08/02/23	375.00	0.20	75.00	Exchange emails with opposing counsel re clearance letter
MBM	08/02/23	615.00	0.10	61.50	Reviewing correspondence with BDO re settlement offer to Atradius

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	09/02/23	375.00	0.70	262.50	Exchange emails with R. Thapar re timeline for submissions; Engage with M. Spence re same; Review documents
MES	09/02/23	650.00	0.50	325.00	Review emails from R. Thapar and discussion with A. West re proposed timetable for adjudication of M&M and Dynamic issues
AW	10/02/23	375.00	0.80	300.00	Exchange emails with A. Porter re M&M; Calls with sheriff re garnishments; Instruct student re same
MES	10/02/23	650.00	0.20	130.00	Exchange emails with A. Porter re request to pay portion of counsel costs
AW	11/02/23	375.00	0.30	112.50	Email R. Thapar re adjudication
MBM	11/02/23	615.00	0.10	61.50	Reviewing correspondence from client re call
AW	13/02/23	375.00	0.30	112.50	Email A. Consoli re garnishments; Exchange emails with R. Thapar re adjudication
JS	13/02/23	315.00	1.90	598.50	Pick up cheque from Toronto Sheriff Office
MBM	13/02/23	615.00	0.60	369.00	Telephone attendance with client re settlement offer; Reviewing letter re same
MES	13/02/23	650.00	0.80	520.00	Review proposed letter to Atradius counsel; Meet with D. O'Leary, S. Graff, C. Mazur re same
SLG	13/02/23	925.00	0.80	740.00	Participate in call with BDO and D. O'Leary and M. Spence re settlement proposal and appeal
AW	14/02/23	375.00	0.50	187.50	Call with A. Consoli re various matters
DMO	14/02/23	850.00	0.20	170.00	Preparing counsel slip
AW	15/02/23	375.00	0.50	187.50	Email D. Nunes re adjudication; Engage with M. Spence re same
MBM	15/02/23	615.00	0.10	61.50	Reviewing correspondence from M. Spence re settlement offer; Reviewing settlement offer
MES	15/02/23	650.00	0.50	325.00	Revise letter to Atradius counsel re settlement offer and email to D. O'Leary re same; Review emails re agreed timetable for M&M and Dynamic disputes
AW	16/02/23	375.00	0.80	300.00	Review correspondence from D. Nunes re adjudication; Engage with M. Spence re various matters; Email opposing counsel re SBS Expedited; Email opposing counsel re Himalya; Email opposing counsel re Destiny; Review correspondence from D. O'Leary

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	16/02/23	850.00	1.30	1,105.00	Numerous emails; Telephone call with AC regarding DCL claims; Working on offer to settle
MES	16/02/23	650.00	0.30	195.00	Review emails from A. Consoli, D. O'Leary and S. Graff re proposed communication to Atradius
SLG	16/02/23	925.00	0.30	277.50	Review draft settlement letter and emails with D. O'Leary
AW	17/02/23	375.00	1.70	637.50	Call with opposing counsel re Himalya; Call with A. Consoli re various matters; Review correspondence re Atradius; Engage with S. Graff and M. Spence re same
MES	17/02/23	650.00	1.00	650.00	Discussion with S. Graff, A. West re negotiations opposite Atradius; Revise settlement offer letter to Atradius
SLG	17/02/23	925.00	0.20	185.00	Review letter to S. Sasso
DMO	20/02/23	850.00	0.40	340.00	Read and review letter and schedules; Emails
AW	21/02/23	375.00	0.40	150.00	Review correspondence re Atradius; Review correspondence re garnishments; Email opposing counsel re Himalya
DMO	21/02/23	850.00	0.30	255.00	Emails regarding offer to settle; Email regarding appeal costs with counsel
MES	21/02/23	650.00	0.20	130.00	Review emails re seeking instructions from CIBC re offer to Atradius
AW	22/02/23	375.00	0.50	187.50	Review correspondence from D. Nunes re M&M adjudication; Email D. Nunes re RSG Customers; Review correspondence re Atradius
DMO	22/02/23	850.00	1.50	1,275.00	Emails regarding instructions from CIBC; Emails to and from BDO; Amending offer letter; Further review; Instructions; Email to counsel
MES	22/02/23	650.00	0.30	195.00	Review revisions to settlement offer to Atradius; Review letter from Claims Officer re Jagjot
SLG	22/02/23	925.00	0.30	277.50	Review offer re resolution of costs of appeal
AW	23/02/23	375.00	0.40	150.00	Exchange emails with D. Nunes re Jagjot; Review letter to Nanda Law re same
DMO	23/02/23	850.00	0.40	340.00	Email to and from S. Sasso; Prepare for appeal
MBM	23/02/23	615.00	0.10	61.50	Reviewing correspondence re offer to settle and appeal preparation
MES	23/02/23	650.00	0.20	130.00	Discussion with A. West re scheduling M&M and Dynamic adjudications

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	24/02/23	375.00	0.40	150.00	Exchange emails with A. Consoli re Jaggot; Consider adjudications
DMO	24/02/23	850.00	1.20	1,020.00	Prepare for call with counsel for Atradius; Letter to client; Emails to and from BDO and S. Sasso; Prepare for appeal
MBM	24/02/23	615.00	2.60	1,599.00	Reviewing correspondence from client and opposing counsel re appeal and costs; preparing for appeal
MES	24/02/23	650.00	0.10	65.00	Review emails re negotiations with Atradius
AW	27/02/23	375.00	0.90	337.50	Exchange emails with M. Spence re M&M; Exchange emails with D. Nunes re same; Exchange emails with R. Thapar re same
DMO	27/02/23	850.00	3.50	2,975.00	Prepare for Court of Appeal attendance
MBM	27/02/23	615.00	3.90	2,398.50	Telephone attendances with D. O'Leary re appeal hearing; corresponding with court re filing of materials; preparing for appeal
SLG	27/02/23	925.00	0.30	277.50	Telephone call with D. O'Leary and C. Mazur
AW	28/02/23	375.00	0.70	262.50	Receive and dispatch Jaggot garnishment funds; Review correspondence from opposing counsel re M&M; Draft response to claims office re adjudication; Engage with M. Spence re same
DMO	28/02/23	850.00	3.50	2,975.00	Prepare for Court of Appeal attendance
MBM	28/02/23	615.00	4.10	2,521.50	Preparing for appeal hearing; Corresponding with D. O'Leary re same
TOTAL:			43.90	\$27,264.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	1.90	\$925.00	\$1,757.50
Hodgson, Daniella S. (DSH)	0.30	\$340.00	\$102.00
Muñoz, Max B. (MBM)	11.90	\$615.00	\$7,318.50
O'Leary, Dennis M. (DMO)	12.30	\$850.00	\$10,455.00
Shergill, Jasraj (JS)	1.90	\$315.00	\$598.50
Spence, Miranda E. (MES)	4.30	\$650.00	\$2,795.00
West, Adam (AW)	11.30	\$375.00	\$4,237.50

OUR FEE	\$27,264.00
HST @ 13%	3,544.32

DISBURSEMENTS

Non-Taxable Disbursements

Miscellaneous HST Exempt	11.49	
Total Non-Taxable Disbursements		\$11.49

Taxable Disbursements

Bar-eX Transaction Fee	25.31	
Binding and Tabs	52.50	
Courier/Delivery	68.14	
Photocopies/Scanning	367.50	
Travelling Expenses	17.72	
Total Taxable Disbursements		\$531.17
HST @ 13%		69.05

AMOUNT DUE

\$31,420.03 CAD

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AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

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IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 4.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

April 28, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1337134

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending March 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	01/03/23	850.00	4.00	3,400.00	Prepare for and attend with M. Munoz at Court of Appeal; Deliver argument; Letter to client
MBM	01/03/23	615.00	4.70	2,890.50	Preparing for and attending appeal hearing
AW	02/03/23	375.00	0.90	337.50	Review correspondence from claims office re M&M and Dynamic; Email opposing counsel re Himalya; Email D. Nunes re RSG Customers; Instruct L. Nguyen re writing filing; Exchange emails with RSG Law re SBS Expedited
MES	02/03/23	650.00	0.20	130.00	Review emails re schedule for adjudication of M&M and Dynamic claims before the claims officer
AW	03/03/23	375.00	0.60	225.00	Exchange emails with D. Nunes re RSG customers; Engage with L. Nguyen re writ of seizure; Draft email to A. Consoli re same
AW	06/03/23	375.00	1.40	525.00	Review claims office letter to RSG Law; Engage with M. Spence re same; Exchange emails with S. Graff re Raider Logistics; Review Raider Logistics file; Call with A. Consoli re same
DMO	06/03/23	850.00	0.30	255.00	Receive Decision from Court; Letter to client
MBM	06/03/23	615.00	0.90	553.50	Reviewing Court of Appeal decision; Reviewing and revising letter to client re same; Corresponding with D. O'Leary re same
MES	06/03/23	650.00	0.20	130.00	Review emails re Raider Logistics request for discharge

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	07/03/23	375.00	1.30	487.50	Review correspondence from Raider Logistics re discharge; Exchange emails with S. Graff re same; Engage with M. Spence re various matters; Instruction S. Morris re PPSA registration; Call A. Consoli re satisfaction piece; Exchange emails with opposing counsel re Himalya; Email Raider Logistics ; Email D. Nunes re RSG adjudication
MES	07/03/23	650.00	0.50	325.00	Meet with A. West to review proposed timetable before Claims Officer re RSG Law clients; Discharge of Raider Logistics registration
SLG	07/03/23	925.00	0.20	185.00	Telephone call with Raider Logistics
SRM	07/03/23	440.00	0.30	132.00	Emails from A. West; Review file and report on same; Order updated PPSA search against 2004420 Ontario Inc.
AW	08/03/23	375.00	1.40	525.00	Exchange emails with S. Morris PPSA registration; Review same; Exchange emails with A. Consoli re satisfaction piece; Draft same; Email Raider Logistics re discharge letter; Exchange emails with A. Porter re M&M affidavit; Email opposing counsel re Himalya; Call with opposing call re same; Exchange emails with D. Nunes
MES	08/03/23	650.00	0.20	130.00	Review emails from D. Nunes and A. West re adjudication of M&M and Dynamic disputed claims
SRM	08/03/23	440.00	0.10	44.00	Review PPSA search against 2004420 Ontario Inc. and report on same
AW	09/03/23	375.00	1.40	525.00	Call with D. Nunes re adjudication; Exchange emails with D. Nunes re same; Review and revise letter from D. Nunes re same; Consider counter offer re Himalya; Call A. Consoli re same; Email A. Consoli re same Himalya; Email
AW	10/03/23	375.00	0.40	150.00	Call A. Consoli re Himalya; Exchange emails with A. Consoli re same; Review correspondence from RSG Law
AW	13/03/23	375.00	0.20	75.00	Call opposing counsel re Himalya
SLG	13/03/23	925.00	0.40	370.00	Review decision of Court of Appeal
AW	14/03/23	375.00	1.90	712.50	Email N. Nunes re Jagjot; Draft Jagjot submission; Review correspondence from A. Consoli re JD Trans; Confirm writ status re same
LN	14/03/23	280.00	0.20	56.00	Pulling of updated parcel register for property at 993 Creekside re: JD Trans and guarantors; Call and email with A. West re: same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	14/03/23	650.00	0.20	130.00	Review emails from A. West, D. Nunes re lack of response from Jagjot
AW	15/03/23	375.00	1.50	562.50	Continue to draft Jagjot submission; Call with A. Consoli re various matters
AW	16/03/23	375.00	0.10	37.50	Email opposing counsel re Himalya
MES	16/03/23	650.00	0.50	325.00	Review Court of Appeal decision re Atradius and revise draft letter to BDO re same
AW	17/03/23	375.00	0.20	75.00	Review correspondence re Ramo garnishment payment; Exchange emails with A. Consoli re same
MES	17/03/23	650.00	0.10	65.00	Review garnishment cheque from Toronto sheriff
SLG	17/03/23	925.00	1.30	1,202.50	Review and revise letter to BDO re results of appeal and consider same
AW	20/03/23	375.00	1.50	562.50	Email opposing counsel re Himalya settlement; Continue to draft Jagjot submission
SLG	20/03/23	925.00	0.20	185.00	Email with C. Mazur and B. Kay
AW	21/03/23	375.00	2.80	1,050.00	Continue to draft Jagjot submission
AW	22/03/23	375.00	2.40	900.00	Continue to draft Jagjot submissions; Exchange emails with A. Consoli re same; Revise same; Review email from A. Consoli re JD Trans
AW	23/03/23	375.00	2.30	862.50	Review emails from A. Consoli; Consider JD Trans settlement offer; Call A. Consoli re various matters; Instruct A. Reynolds re factum drafting; Draft M&M adjudication factum
AW	24/03/23	375.00	2.30	862.50	Revise Jagjot submissions; Email M. Spence re same; Exchange emails with opposing counsel re Himalya settlement; Review correspondence from RSG Law re dispute packages; Review correspondence from D. Nunes re same
MES	24/03/23	650.00	0.10	65.00	Review emails from P. Badesha and D. Nunes re extension of time to file affidavits for RSG Law clients
AW	27/03/23	375.00	1.30	487.50	Draft M&M factum
SLG	27/03/23	925.00	0.20	185.00	Emails with C. Mazur
AW	28/03/23	375.00	0.80	300.00	Engage with M. Spence re various matters; Continue to draft M&M factum
MES	28/03/23	650.00	0.20	130.00	Discussion with A. West re Jagjot submission to claims officer

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	29/03/23	375.00	3.80	1,425.00	Call with RSG Law re settlement offers; Call with RSG Law re same; Call with A. Consoli re various matters; Exchange emails with M. Spence re Jagjot submissions; Engage with M. Spence re RSG Law customers; Continue to draft M&M Factum; Research re implied contracts
AW	30/03/23	375.00	1.00	375.00	Call with opposing counsel re Falcon Transport; Review offers from RSG Law customers; Call with A. Consoli re various matters; Draft counter offers re RSG Law customers; Email RSG Law re same
AW	31/03/23	375.00	1.10	412.50	Exchange emails with opposing counsel re Himalya; Email opposing counsel re SBS Express; Call with A. Consoli re Drive Force; Exchange emails with opposing counsel re same; Review affidavits of RSG Law customers
MES	31/03/23	650.00	0.30	195.00	Review emails from P. Badesha serving affidavits for RSG Law client default judgment adjudications
TOTAL:			45.90	\$22,558.50	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	2.30	\$925.00	\$2,127.50
Morris, Shannon R (SRM)	0.40	\$440.00	\$176.00
Muñoz, Max B. (MBM)	5.60	\$615.00	\$3,444.00
Nguyen, Linh (LN)	0.20	\$280.00	\$56.00
O'Leary, Dennis M. (DMO)	4.30	\$850.00	\$3,655.00
Spence, Miranda E. (MES)	2.50	\$650.00	\$1,625.00
West, Adam (AW)	30.60	\$375.00	\$11,475.00

OUR FEE	\$22,558.50
HST @ 13%	2,932.60

DISBURSEMENTS

Non-Taxable Disbursements

Miscellaneous HST Exempt	26.42
Search Under P.P.S.A.	8.00

Total Non-Taxable Disbursements	\$34.42

Taxable Disbursements

Agency Fee	364.00
Bar-eX Transaction Fee	54.08
Courier/Delivery	219.82

Service Provider Fee

13.15

Total Taxable Disbursements

\$651.05

HST @ 13%

84.64

AMOUNT DUE

\$26,261.21 CAD

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AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

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GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
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181 Bay Street
Toronto, Ontario M5J 2T9 Canada

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F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

May 31, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1339937

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending April 30, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/04/23	375.00	0.20	75.00	Review correspondence from opposing counsel re RSG Law customers; Review correspondence from D. Nunes re same
AW	03/04/23	375.00	4.50	1,687.50	Review RSG Law customers' affidavits; Compare RSG Law customers' affidavits to notices of dispute; Email opposing counsel re Falcon default; Review correspondence from Himalya re settlement; Review correspondence from opposing counsel re same; Exchange emails with A. Consoli re same
AW	04/04/23	375.00	4.40	1,650.00	Continue to draft M&M factum; Call with Falcon transport re settlement; Call with A. Consoli re various matters; Review correspondence from bank re Range Cargo garnishment; Engage with M. Spence re various matters
MES	04/04/23	650.00	0.50	325.00	Meet with A. West to discuss responding to RSG Law client affidavits
SLG	04/04/23	925.00	0.10	92.50	Emails with M. Spence and D. O'Leary
AW	05/04/23	375.00	1.20	450.00	Review correspondence from the sheriff re garnishment payment; Continue to draft M&M factum; Review correspondence from opposing counsel re drive force
DMO	05/04/23	850.00	1.20	1,020.00	Telephone call with M. Spence and S. Graff; Drafting regarding next steps; Memo
MES	05/04/23	650.00	0.80	520.00	Meet with S. Graff and D. O'Leary to discuss approach opposite Atradius; Discussion with A. West re various issues arising from upcoming deadlines

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
SLG	05/04/23	925.00	0.90	832.50	Meet with M. Spence and D. O'Leary re next steps, settlement offer, delivery and crafting of same
AW	06/04/23	375.00	0.80	300.00	Continue to draft M&M factum; Email opposing counsel re Himalya settlement; Calls with Falcon re settlement; Emails with Falcon re settlement payment; Call with opposing counsel re Drive Force settlement
DMO	06/04/23	850.00	0.30	255.00	Read and review memo regarding next steps
AW	10/04/23	375.00	2.40	900.00	Review correspondence from RSG Law re SBS Expedited; Exchange emails with A. Consoli re Himalya; Continue to draft M&M factum
JB	10/04/23	315.00	3.80	1,197.00	Conduct research on terms that will be implied in a contract based on conduct, and indicia of an oral agreement
AW	11/04/23	375.00	7.90	2,962.50	Exchange emails with A. Consoli re SBS Expedited settlement; Call with A. Consoli re various matters; Continue to draft M&M factum; Engage with M. Spence re same
JB	11/04/23	315.00	3.50	1,102.50	Continue conducting research on terms that will be implied in a contract based on conduct, and indicia of an oral agreement
LN	11/04/23	280.00	0.20	56.00	Conduct property searches re: Stanislav Dzyoba; Communications with A. West re: same
AW	12/04/23	375.00	7.40	2,775.00	Continue to draft M&M factum; Review and revise same; Engage with M. Spence re Receiver's evidence; Review emails re Gulf Line Group
JB	12/04/23	315.00	3.20	1,008.00	Continue conducting research on terms that will be implied in a contract based on conduct, and indicia of an oral agreement; Telephone call with A. West; Conduct additional research on what a court will look at to determine a custom or usage that leads to an implied term, and indicia considered by the court when determining whether an oral agreement exists
AW	13/04/23	375.00	2.90	1,087.50	Call with A. Consoli re various matters; Draft SBS settlement agreement; Exchange emails with opposing counsel re same; Email opposing counsel re Eli Logistics; Email opposing counsel re Drive Force; Instruct L. Nguyen re property searches

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	14/04/23	375.00	2.30	862.50	Email opposing counsel re Himalya; Engage with M. Spence re various matters; Exchange emails with opposing counsel re M&M; Review property and personal searches; Email A. Consoli re same
LN	14/04/23	280.00	0.90	252.00	Conduct name and property searches; Emails with A. West re: same
MES	14/04/23	650.00	0.30	195.00	Exchange emails and discussion with A. West re M&M and Dynamic factums
AW	17/04/23	375.00	2.00	750.00	Review property searches; Email M. Spence re M&M adjudication; Engage with M. Spence re various matters; Analyse RSG Law affidavits; Email A. Consoli re same
MES	17/04/23	650.00	0.40	260.00	Telephone call with A. West re M&M and Dynamic factums; Revise memo to BDO re Atradius
AW	18/04/23	375.00	2.20	825.00	Email opposing counsel re Himalya settlement agreement; Email opposing counsel re Drive Force; Exchange emails with counsel re writ against B. Singh; Review documents related to same; Draft execution release letter re same; Engage with L. Nguyen re writs
LN	18/04/23	280.00	0.60	168.00	Calls with A. West re: issued judgment and filing of writ re: Bhupinder Boparai
AW	19/04/23	375.00	1.50	562.50	Exchange emails with A. Consoli re Himalya; Instruct L. Nguyen re property searches; Review same; Call with Khehra Law re writ on B. Singh; Review correspondence from opposing counsel re Jagjot settlement offer; Email M. Spence re same
LN	19/04/23	280.00	0.50	140.00	Pull property searches and transfers re: Surjit Sekhon; Call and emails with A. West re: same
AW	20/04/23	375.00	0.70	262.50	Exchange emails with M. Spence re various matters; Engage with L. Nguyen re property searches; Engage with M. Spence re various matters
MES	20/04/23	650.00	0.40	260.00	Conference with A. West re status of Jagjot, filing writs against additional judgment debtors, M&M filing
AW	21/04/23	375.00	2.10	787.50	Review Claims Officer decision re Gigg motion; Review correspondence from opposing counsel re same; Call with A. Consoli re various matters; Engage with M. Spence re various matters

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	21/04/23	650.00	1.20	780.00	Discussion with A. West re Claims Officer's decision in Gigg; Review and revise M&M Factum
AW	24/04/23	375.00	7.10	2,662.50	Revise M&M factum; Exchange emails with opposing counsel re Gigg adjudication; Call with opposing counsel re same; Engage with M. Spence re various matters; Draft Dynamic factum; Exchange emails with A. Consoli re various matters; Exchange emails with opposing counsel re SBS Expedited; Review correspondence re Atradius;
MES	24/04/23	650.00	1.50	975.00	Continue revisions to M&M factum and email to A. West re same; Discussion with A. West re outcome of Gigg motion; Review emails re report to CIBC
AW	25/04/23	375.00	5.90	2,212.50	Continue to draft the Dynamic factum; Email M. Spence re same; Revise M&M factum; Exchange emails with A. Consoli re various matters; Revise Dynamic factum; Finalise factums; Serve factums on Claims Officer and opposing counsel
MES	25/04/23	650.00	2.10	1,365.00	Telephone call with Scotiabank re garnishment; Revise M&M Factum; Revise Dynamic Factum
AW	26/04/23	375.00	1.80	675.00	Email opposing counsel re Jagjot settlement; Engage with M. Spence re various matters; Exchange emails with A. Consoli re Gigg;
AW	27/04/23	375.00	2.80	1,050.00	Review email from A. Consoli re Range Cargo; Consider same; Email A. Consoli re same; Exchange emails with opposing counsel re Jagjot settlement; Email A. Consoli re same; Call with A. Consoli re various matters; Review RSG Law affidavits
AW	28/04/23	375.00	1.30	487.50	Call with RSG Law re settlements; Call with A. Consoli re various matters; Exchange emails with RSG Law re settlements; Email C. Mazur and A. Consoli re Jagjot settlement proposal

TOTAL:	83.80	\$33,828.50

Name	Hours	Rate	Value
Bilas, Jennifer (JB)	10.50	\$315.00	\$3,307.50
Graff, Steven L. (SLG)	1.00	\$925.00	\$925.00
Nguyen, Linh (LN)	2.20	\$280.00	\$616.00
O'Leary, Dennis M. (DMO)	1.50	\$850.00	\$1,275.00
Spence, Miranda E. (MES)	7.20	\$650.00	\$4,680.00
West, Adam (AW)	61.40	\$375.00	\$23,025.00

OUR FEE	\$33,828.50
HST @ 13%	4,397.70

DISBURSEMENTS

Non-Taxable Disbursements

Miscellaneous HST Exempt	132.14	
Total Non-Taxable Disbursements		\$132.14

Taxable Disbursements

Bar-eX Transaction Fee	359.16	
Courier/Delivery	136.45	
Total Taxable Disbursements		\$495.61
HST @ 13%		64.43

AMOUNT DUE

\$38,918.38 CAD

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AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

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Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

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GST / HST Registration # 12184 6539 RT0001



Aird & Berlis LLP
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181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

June 30, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1344026

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending May 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/05/23	375.00	2.40	900.00	Review A. Consoli analysis of RSG Law affidavits; Review garnishment status of Wawa; Exchange emails with A. Consoli re same; Exchange emails with RSG Law re settlements; Exchange emails with Quebec counsel re judgment; Exchange emails with A. Consoli re banking information for Quebec Customers; Instruct L. Nguyen re garnishment of Quebec customers; Review settlement negotiations re 762; Email A. Consoli re same
LN	01/05/23	280.00	0.20	56.00	Call with A. West re: issuance of Quebec garnishments
AW	02/05/23	375.00	2.00	750.00	Review correspondence from A. Consoli re RSG Law customers affidavits; Review correspondence from A. Consoli re 762 dispute; Review correspondence from A. Consoli re Jaggot dispute; Call with A. Consoli re various matters; Draft settlement offer re Jaggot; Review correspondence from opposing counsel re Gigg security for costs; Review correspondence from claims office re same; Email M. Spence re Gigg dispute; Draft affidavit re RSG Law disputes
DMO	02/05/23	850.00	0.70	595.00	Prepare for call with BDO; Drafting letter; Arranging call with counsel
SLG	02/05/23	925.00	0.50	462.50	Meeting with C. Mazur, D. O'Leary, et al re next steps opposite Atradius

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	03/05/23	375.00	1.80	675.00	Review correspondence from opposing counsel re Gigg further evidence; Review correspondence from claims office re same; Email opposing counsel re Jagjot settlement; Email A. Consoli re Gigg dispute; Call with Falcon Transport re satisfaction piece; Email A. Consoli re same
MES	03/05/23	650.00	0.30	195.00	Discussion with A. West re issues arising from adjudication of Gigg and RSG Law clients' claims
AW	04/05/23	375.00	1.30	487.50	Exchange emails with claims offer re Gigg timeline; Email LawPro counsel re Eli Logistic; Email A. Consoli re Falcon Transport; Exchange emails with A. Consoli re TGR Trans garnishment; Review correspondence from RSG Law re garnished funds; Draft affidavits
LN	04/05/23	280.00	2.40	672.00	Preparation of bank garnishments re: 9249-7833 Quebec Inc., 6388132 Canada Inc., and Transport Supernova Inc.; Arrange for submission of same to court for issuance
MES	04/05/23	650.00	0.10	65.00	Review emails re timeline for determination of Gigg claim
PLW	04/05/23	255.00	1.00	255.00	Submitted 3 Garnishments for issuance online with the court
AW	05/05/23	375.00	3.00	1,125.00	Email A. Consoli re TGR Trans; Email opposing counsel re Himalya; Draft settlement agreements re Wawa and P.Kahlon; Call with RSG Law re 762; Continue to draft affidavit re RSG Law customers
AW	08/05/23	375.00	2.60	975.00	Review settlement offer from Drive Force; Exchange emails with A. Consoli re same; Email A. Consoli re Falcon Transport; Call with A. Consoli re various matters; Draft Drive Force settlement agreement; Email Falcon Transport re satisfaction pieces; Email Opposing counsel re Drive Force settlement agreement; Exchange emails with A. Consoli re Himalya; Email opposing counsel re same; Exchange emails with opposing counsel re Jagjot garnishment; Email A Consoli re same; Exchange emails with opposing counsel re Wawa settlement; Exchange emails with A. Consoli re same; Continue to draft affidavit re RSG Law customers; Review correspondence re garnishment

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	09/05/23	375.00	2.00	750.00	Review correspondence from Himalya Express re settlement payment; Email A. Consoli re same; Review correspondence from A. Consoli re Wawa settlement; Email RSG Law re same; Instruct L. Nguyen to termination garnishment re Wawa; Review Gigg documents; Exchange emails with B. McNamara re Eli Logisitics; Email A. Huff re same
LN	09/05/23	280.00	0.50	140.00	Preparation of notice of termination of garnishment re: Wawa Transport and arrange for service of same; Emails with A. West re: same
LN	09/05/23	280.00	0.70	196.00	Receipt and review of issued garnishments; Arrange for service of bank garnishments re: 6388132 Canada Inc., 9249-7833 Quebec Inc., and Transport Supernova Inc.
AW	10/05/23	375.00	3.60	1,350.00	Continue to draft affidavits for RSG Law customers; Call from opposing counsel re writ on Y. Koshal; Instruct L. Nguyen re payout statement; Call with A. Consoli re Y. Koshal; Exchange emails with A. Consoli re same; Review payout statement; Exchange emails with M. Spence re same; Email opposing counsel re same
MES	10/05/23	650.00	0.20	130.00	Review writ payout statement re Y. Koshal guarantee
AW	11/05/23	375.00	3.30	1,237.50	Revise affidavit; Email M. Spence re same; Calls with A. Consoli re Y. Koshal writ; Email A. Consoli re same; Engage with L. Nguyen re same; Exchange emails with C. Goodman re City logistics; Calls with City Logistics re garnishment and settlement; Calls with A. Consol re same; Exchange emails with City Logistics re same; Review correspondence from opposing counsel re Destiny Transport settlement offer
MES	11/05/23	650.00	0.20	130.00	Discussion with A. West re Quebec writ issues
AW	12/05/23	375.00	3.10	1,162.50	Exchange emails with opposing counsel re 6388132; Exchange emails with A. Consoli re various matters; Draft 6388132 settlement agreement; Calls with A. Consoli re various matters; Engage with M. Spence re re various matters; Exchange emails with RSG Law re SBS Expedited; Exchange emails with opposing counsel re Drive Force settlement; Email opposing counsel re Eli Logistics adjudication
MES	12/05/23	650.00	0.30	195.00	Telephone call with A. West re pending writs, evidence to be filed opposite RSG Law clients

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	15/05/23	375.00	2.10	787.50	Exchange emails with A. Porter re Gigg evidence; Email A. Consoli re Rango Cargo garnishment; Exchange emails with opposing counsel re 6388132 Canada Inc. settlement agreement; Exchange emails with A. Consoli re same; Call with A. Consoli re various matters; Call with A. Porter re Gigg adjudication; Email opposing counsel re settlement offer
MES	15/05/23	650.00	0.20	130.00	Discussion with A. West re retrieving documents for response to Gigg evidence
AW	16/05/23	375.00	2.40	900.00	Exchange emails with opposing counsel re 6388132 Canada Inc. settlement; Exchange emails with A. Consoli re same; Instruct L. Nguyen to terminate garnishment against 6388132 Canada Inc.; Review email from opposing counsel re Jagjot settlement offer; Call with A. Consoli re same; Engage with M. Spence re same; Exchange emails with TD Bank re garnishment enforceability
LN	16/05/23	280.00	0.50	140.00	Preparation of notice of termination of garnishment re: 6388132 Canada Inc.; Arrange for service and filing of same; Communications with A. West re: same
MES	16/05/23	650.00	0.20	130.00	Discussion with A. West re Jagjot proceeding
AW	17/05/23	375.00	1.60	600.00	Instruct L. Nguyen re payout statement adjustment; Email opposing counsel re same; Email opposing counsel re Jagjot adjudication; Call with 6388132 Canada Inc. re garnishment; Email opposing counsel re Eli Logistics adjudication
AW	18/05/23	375.00	0.80	300.00	Instruct A. Reynolds to service notice of termination; Call with A. Consoli re Destiny Transport; Exchange emails with opposing counsel re 6388132 Canada Inc. garnishment
AW	19/05/23	375.00	0.30	112.50	Exchange emails with A. Consoli re Destiny Transport
AW	24/05/23	375.00	0.40	150.00	Email RSG Law re 762 and Shan
AW	25/05/23	375.00	0.20	75.00	Review correspondence from opposing counsel re Drive Force; Email A. Consoli re same
DMO	25/05/23	850.00	0.30	255.00	Emails to and from counsel for Atradius
AW	26/05/23	375.00	0.40	150.00	Call with Bank re garnishment; Review 9249-7833 Quebec Inc. ganishment
DMO	26/05/23	850.00	1.00	850.00	Lengthy telephone calls and emails to counsel for Atradius

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	29/05/23	375.00	0.30	112.50	Exchange emails with M. Spence re status of Atradius files; Review same; Call D. O'Leary re same
DMO	29/05/23	850.00	0.20	170.00	Emails and telephone call with A. West
AW	30/05/23	375.00	0.80	300.00	Email D. O'Leary re status of claims by customers insured by Atradius; Engage with M. Spence re Jaggot submissions; Review correspondence from opposing counsel re Destiny
MES	30/05/23	650.00	0.20	130.00	Discussion with A. West re pending documents to be completed for adjudication
AW	31/05/23	375.00	0.80	300.00	Review correspondence from A. Consoli re Destiny settlement offer; Call A. Consoli re same; Draft same; Engage with M. Spence re various matters; Exchange emails with S. Graff re current status of claims; Exchange emails with J. Law re transition; Review correspondence from opposing counsel re Jaggot; Engage with M. Spence re same
JL	31/05/23	315.00	0.90	283.50	Update default judgment status chart
MES	31/05/23	650.00	0.10	65.00	Exchange emails with S. Graff, A. West re update
TOTAL:			45.90	\$18,445.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.50	\$925.00	\$462.50
Law, Jasmine (JL)	0.90	\$315.00	\$283.50
Nguyen, Linh (LN)	4.30	\$280.00	\$1,204.00
O'Leary, Dennis M. (DMO)	2.20	\$850.00	\$1,870.00
Spence, Miranda E. (MES)	1.80	\$650.00	\$1,170.00
West, Adam (AW)	35.20	\$375.00	\$13,200.00
Williams, Patrick L. (PLW)	1.00	\$255.00	\$255.00

OUR FEE	\$18,445.00
HST @ 13%	2,397.85

DISBURSEMENTS

Taxable Disbursements

Photocopies/Scanning	38.25	
Total Taxable Disbursements		\$38.25
HST @ 13%		4.97

AMOUNT DUE

\$20,886.07 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

* For legal services provided to clients residing in British Columbia, Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

July 31, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1347995

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending June 30, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/06/23	375.00	0.70	262.50	Exchange emails with A. Consoli re various matters; Email opposing counsel re Jagjot evidence; Exchange email with M. Spence re same
AW	02/06/23	375.00	0.80	300.00	Call with S. Graff and M. Spence re status of adjudications; Email opposing counsel re Destiny settlement; Engage with M. Spence re various matters; Email A. Consoli re deliverable dates
MES	02/06/23	650.00	0.50	325.00	Call with S. Graff and A. West re status of various issues; Exchange emails with A. West re further extension of Jagjot; Review emails re Destiny Transport negotiations
SLG	02/06/23	925.00	0.20	185.00	Meeting with A. West and M. Spence re update
AW	05/06/23	375.00	0.20	75.00	Email opposing counsel re Eli Logistics
MES	05/06/23	650.00	0.10	65.00	Review email from D. O'Leary re status of Atradius negotiations
SLG	05/06/23	925.00	0.10	92.50	Email from D. O'Leary re Atradius
AW	06/06/23	375.00	0.50	187.50	Email opposing counsel re Jagjot affidavit evidence; Engage with M. Spence re same; Email RSG Law re outstanding disputes
KSC	06/06/23	315.00	0.30	94.50	Attended meeting with A. West about the project and took notes
MES	06/06/23	650.00	0.20	130.00	Discussion with A. West re no further response from Jagjot counsel and next steps

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	07/06/23	375.00	0.70	262.50	Engage with M. Spence re Jagjot; Review correspondence from opposing counsel re same; Exchange emails with RSG Law re P.Kahlon settlement agreement; Email A. Consoli re same; Exchange emails with opposing counsel re Eli Logistics
MES	07/06/23	650.00	0.10	65.00	Exchange emails with A. West re receipt of materials for Jagjot
AW	08/06/23	375.00	1.50	562.50	Exchange emails with A. Consoli re P.Kahlon settlement; Exchange emails with RSG Law re same; Review Jagjot and analyse evidence
KSC	08/06/23	315.00	0.20	63.00	Updated default judgment status tracker
AW	09/06/23	375.00	1.20	450.00	Call with opposing counsel re Eli Logistics; Exchange emails with A. Consoli re P.Kahlon settlement funds; Email RSG Law re same; Email A. Consoli re Jagjot evidence; Call with A. Consoli re same
DMO	09/06/23	850.00	0.30	255.00	Emails sent and received with counsel to Atradius
AW	12/06/23	375.00	4.80	1,800.00	Draft responding affidavit re Jagjot; Exchange emails with RSG Law re SBS Expedited; Engage with L. Nguyen re satisfaction pieces; Instruct P. Williams to file same; Call with A. Consoli re Jagjot and various other matters; Exchange emails with A. Reynolds re Jagjot garnishments
MES	12/06/23	650.00	0.60	390.00	Revise template affidavit of A. Consoli in response to RSG Law affiants and exchange emails with A. West
PLW	12/06/23	255.00	0.40	102.00	Submitted two Acknowledgement of Satisfaction of Judgments online with the court
SLG	12/06/23	925.00	0.10	92.50	Email with D. O'Leary to C. Mazur
AW	13/06/23	375.00	4.60	1,725.00	Continue to draft affidavit re Jagjot; Exchange emails with A. Consoli re same
MES	13/06/23	650.00	0.10	65.00	Review email from D. O'Leary re discussions with Atradius counsel
AW	14/06/23	375.00	4.60	1,725.00	Continue to draft Jagjot affidavit; Exchange emails with opposing counsel re writ payout; Instruct L. Nguyen re same; Call with A. Consoli re various matters
AW	15/06/23	375.00	5.30	1,987.50	Continue to draft Jagjot affidavit; Review documents re RSG Law adjudications; Exchange emails with A. Consoli; Engage with M. Spence re various matters

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	15/06/23	850.00	0.50	425.00	Prepare for call with counsel to Atradius; Email to BDO and Aird and Berlis team
MES	15/06/23	650.00	0.30	195.00	Discussion with A. West re upcoming deadlines in receiver's claim process; Review email from D. O'Leary re status
AW	16/06/23	375.00	1.60	600.00	Revise Jagjot affidavit; Email opposing counsel re M&M materials; Engage with M. Spence re various matters; Email M. Spence re Jagjot affidavit
MES	16/06/23	650.00	0.20	130.00	Discussion with A. West re M&M, Eli Logistics adjudications
AW	19/06/23	375.00	0.70	262.50	Exchange emails with R. Thapar re factums; Engage with M. Spence re various matters
AW	20/06/23	375.00	0.50	187.50	Review correspondence from the court re status of matter; Instruct A. Reynolds re same; Review correspondence from opposing counsel re Destiny
AW	21/06/23	375.00	1.10	412.50	Exchange emails with A. Consoli re Destiny settlement; Email opposing counsel re same; Email opposing counsel re M&M submissions; Call claims office re same; Email opposing counsel re Eli Logistics' adjudication; Call with D. Nunes re M&M adjudication; Review correspondence from opposing counsel re same; Review correspondence from D. Nunes re new adjudication timeline
AW	22/06/23	375.00	0.20	75.00	Exchange emails with opposing counsel re Balram Brothers writ payout
AW	23/06/23	375.00	0.70	262.50	Review correspondence from opposing counsel re Gigg submission; Review same; Call with opposing counsel re same; Engage with M. Spence re various matters
MES	23/06/23	650.00	0.20	130.00	Review email from D. Schatzker re responding evidence re Gigg and discuss with A. Woods
AW	26/06/23	375.00	2.80	1,050.00	Draft responding affidavit re RSG Law customers; Engage with M. Spence re various matters; Review correspondence from opposing counsel re M&M and Dynamic factums; Email M. Spence re same
AW	27/06/23	375.00	6.50	2,437.50	Review M&M and Dynamic factums; Continue to draft 762 affidavit; Draft M&M reply factum; Exchange emails with M. Spence re Jagjot; Engage with M. Spence re various matters
MES	27/06/23	650.00	0.60	390.00	Review and revise affidavit re Jagjot proceeding

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	28/06/23	375.00	4.00	1,500.00	Continue to draft M&M reply factum; Instruct K. Carter re research re essential terms of contract; Review correspondence from K. Carter re same; Call with A. Consoli re Dynamic settlement; Review correspondence from A. Consoli re same; Engage with M. Spence re Gigg and Jagot adjudications
MES	28/06/23	650.00	1.30	845.00	Revise affidavit of A. Consoli re Jagot and exchange emails with A. West re same
TOTAL:			49.30	\$20,164.50	

Name	Hours	Rate	Value
Carter, Keira (KSC)	0.50	\$315.00	\$157.50
Graff, Steven L. (SLG)	0.40	\$925.00	\$370.00
O'Leary, Dennis M. (DMO)	0.80	\$850.00	\$680.00
Spence, Miranda E. (MES)	4.20	\$650.00	\$2,730.00
West, Adam (AW)	43.00	\$375.00	\$16,125.00
Williams, Patrick L. (PLW)	0.40	\$255.00	\$102.00

OUR FEE	\$20,164.50
HST @ 13%	2,621.39

DISBURSEMENTS

Non-Taxable Disbursements

Due Diligence-Gov Fee	24.00	
Miscellaneous HST Exempt	14.93	
Notice of Garnishment	465.00	
Total Non-Taxable Disbursements		\$503.93

Taxable Disbursements

Bar-eX Transaction Fee	28.77	
Due Diligence	29.40	
Total Taxable Disbursements		\$58.17
HST @ 13%		7.56

AMOUNT DUE	\$23,355.55 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

* For legal services provided to clients residing in British Columbia, Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.



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T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

August 31, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1351803

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending July 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	29/06/23	375.00	5.30	1,987.50	Call with A. Consoli re Destiny; Continue to draft M&M reply factum; Instruct I. Vieira re corporate searches; Review same
IBV	29/06/23	255.00	0.20	51.00	Obtained the point in time report for Destiny Motor Freight Ltd; Adam West; 153192
IBV	29/06/23	255.00	0.20	51.00	Obtained the profile report for Destiny Motor Freight Ltd; Adam West ; 153192
AW	30/06/23	375.00	4.20	1,575.00	Continue to draft M&M reply factum; Email M. Spence re same; Draft Roadish affidavit; Call with A. Consoli re various matters; Engage with L. Nguyen re Destiny payout statement; Engage with S. Morris re same
LN	30/06/23	280.00	0.30	84.00	Pulling of property search re: Gurnit Viridi; Preparation of payout statement re: Destiny Transport Group Inc.; Emails with A. West re: same
SRM	02/07/23	440.00	0.30	132.00	Review file regarding costs associated with maintaining registration for Destiny Transport Group
MES	03/07/23	650.00	2.70	1,755.00	Revise affidavit of A. Consoli for Jagjot adjudication

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	04/07/23	375.00	7.00	2,625.00	Exchange emails with S. Morris re Destiny; Exchange emails with M. Spence re Jagjot affidavit; Revise same; Draft Roadish affidavit; Exchange emails with M. Spence re M&M factum; Engage with M. Spence re various matters; Revise M&M factum; Draft dynamic factum; Exchange emails with counsel re Y. Koshal payout; Email A. Consoli re M&M and Dynamic hearing; Review correspondence from S. Graff re Attradius; Review correspondence from D. O'Leary re same
MES	04/07/23	650.00	2.20	1,430.00	Review M&M's factum for Claims Officer, and revise reply factum responding to same; Discuss with A. West
MES	04/07/23	650.00	0.10	65.00	Email to D. O'Leary re Atradius status
AW	05/07/23	375.00	4.70	1,762.50	Revise Roadish affidavit; Revise Jagjot Affidavit; Exchange emails with A. Consoli re Destiny; Exchange emails with A. Consoli re adjudication hearings; Call with M. Spence re hearing date; Call with D. Nunes re same; Exchange emails with D. Nunes re same; Call with A. Consoli re various matters; Email opposing counsel re hearing date
AW	05/07/23	375.00	4.70	1,762.50	Revise Jagjot affidavit; Email A. Consoli re same; Revise Roadish affidavit; Call with A. Consoli re various matters; Engage with M. Spence re adjudication hearings; Call with D. Nunes re same; Exchange emails with D. Nunes re same; Exchange emails with opposing counsel re same
MES	05/07/23	650.00	0.20	130.00	Exchange emails with D. O'Leary re status of Atradius negotiations
MES	05/07/23	650.00	0.20	130.00	Discussion with A. West re M&M/Dynamic adjudication
AW	06/07/23	375.00	2.30	862.50	Revise Jagjot Affidavit; Call with A. Consoli re same; Further revise Jagjot affidavit; Email opposing counsel re PPSA registration and settlement offer
AW	07/07/23	375.00	2.40	900.00	Exchange emails with A. Consoli re garnishing customers; Email L. Nguyen re same; Review correspondence from opposing counsel re G. Viridi settlement offer; Exchange emails with A. Consoli re same; Email opposing counsel re same; Email A. Consoli re Gigg materials; Finalise Jagjot affidavit; Email A. Consoli re same
DMO	07/07/23	850.00	0.20	170.00	Emails to and from counsel and M. Spence.

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	07/07/23	650.00	0.10	65.00	Review email from Atradius re pending response
AW	10/07/23	375.00	2.70	1,012.50	Exchange emails with opposing counsel re write clearance; Email A. Consoli re Jagjot affidavit; Engage with L. Nguyen re garnishments; Commission affidavit; Call with A. Consoli re various matters; Finalise affidavit
DMO	10/07/23	850.00	0.20	170.00	Email from counsel and response
LN	10/07/23	280.00	0.10	28.00	Emails and call with A. West re: Walmart garnishments
AW	11/07/23	375.00	0.70	262.50	Review correspondence from A. Consoli re Gigg analysis; Revise Jagjot affidavit; Email A. Consoli re Jagjot settlement; Review correspondence from opposing counsel re Destiny settlement
AW	12/07/23	375.00	2.10	787.50	Call with A. Consoli re various matters; Review correspondence with opposing counsel re Destiny; Calls with opposing counsel re Destiny; Exchange emails with A. Consoli re same; Email opposing counsel re same; Engage with M. Spence re adjudication preparation; Review correspondence from opposing counsel re Destiny settlement offer; Email A. Consoli re same; Call with A. Consoli re same
MES	12/07/23	650.00	2.40	1,560.00	Prepare for hearing of M&M and Dynamic Claims Officer adjudications
AW	13/07/23	375.00	6.80	2,550.00	Call with A. Consoli re serving guarantors; Prepare for and attend M&M adjudication hearing; Call with A Consoli re same; Prepare for and attend Dynamic adjudication hearing; Call with A. Consoli re same; Call with A. Consoli re various matters; Review correspondence from A. Consoli re Gigg calculations
MES	13/07/23	650.00	7.10	4,615.00	Prepare submissions for M&M and Dynamic hearings, and attend hearings before Claims Officer
MES	13/07/23	650.00	0.10	65.00	Discussion with A. West re negotiations with Destiny
MES	13/07/23	650.00	0.10	65.00	Email to P. Crawley re correcting PPSA registrations
AW	14/07/23	375.00	2.00	750.00	Review correspondence from A. Consoli re Gigg evidence; Review and analyse same; Email A. Porter re further Gigg searches; Consider strategy re Gigg; Email opposing counsel re Destiny; EMail opposing counsel re Jagjot

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	17/07/23	375.00	1.20	450.00	Exchange emails with L. Nguyen re garnishments; Email A Consoli re same; Exchange emails bank's counsel re Y. Koshal financing; Email A. Consoli re smae; Email opposing counsel re Eli Logistics adjudication timeline; Review correspondence from opposing counsel re Destiny settlement offer
LN	17/07/23	280.00	0.20	56.00	Research into Walmart Canada corporate headquarters address re: garnishments; Email with A. West re: same
SLG	17/07/23	925.00	0.20	185.00	Discussion with J. Yantzi; Email from S. Sasso and D. O'Leary
SLG	17/07/23	925.00	0.30	277.50	Email from S. Sasso and D. O'Leary
AW	18/07/23	375.00	1.70	637.50	Call with A. Consoli re Destiny Transport settlement; Draft Destiny Transport settlement agreement; Email opposing counsel re same; Revise RSG Law affidavits; Email M. Spence re same; Engage with L. Nguyen re garnishments
LN	18/07/23	280.00	1.50	420.00	Preparation of three Trans Emerge garnishments; Emails with A. West re: same
AW	19/07/23	375.00	0.20	75.00	Review correspondence from L, Nguyen re garnishments; Review correspondence from court re Shaan garnishment
LN	19/07/23	280.00	0.40	112.00	Further preparation and finalization of three Trans Emerge garnishments; Arrange for submission of same to court; Emails with A. West and P. Williams re: same
PLW	19/07/23	255.00	0.70	178.50	Submitted three Garnishments for issuance online with the court
AW	20/07/23	375.00	1.00	375.00	Exchange emails with A. Porter re Gigg investigation; Draft A2 Logistics affidavit
DMO	20/07/23	850.00	0.60	510.00	Telephone call with S. Graff; Letter to client
SLG	20/07/23	925.00	0.40	370.00	Review email and telephone call with D. O'Leary re reporting and settlement offer
AW	21/07/23	375.00	2.10	787.50	Continue to draft A2 Logistics affidavit; Exchange emails with A. Consoli re same; Exchange emails with L. Nguyen re garnishments
LN	24/07/23	280.00	0.50	140.00	Receipt and review of issued garnishments re: Trans Emerge; Send said garns out for service on garnishee companies and debtor; Emails with A. West re: same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
DMO	28/07/23	850.00	0.40	340.00	Read and review letter to client; Instructions; Arranging meeting
MES	28/07/23	650.00	0.20	130.00	Review email and enclosures from D. O'Leary re Atradius position
TOTAL:			73.20	\$32,447.50	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.90	\$925.00	\$832.50
Morris, Shannon R (SRM)	0.30	\$440.00	\$132.00
Nguyen, Linh (LN)	3.00	\$280.00	\$840.00
O'Leary, Dennis M. (DMO)	1.40	\$850.00	\$1,190.00
Spence, Miranda E. (MES)	15.40	\$650.00	\$10,010.00
Vieira, Ivone B. (IBV)	0.40	\$255.00	\$102.00
West, Adam (AW)	51.10	\$375.00	\$19,162.50
Williams, Patrick L. (PLW)	0.70	\$255.00	\$178.50

OUR FEE	\$32,447.50
HST @ 13%	4,218.18

DISBURSEMENTS

Non-Taxable Disbursements

Notice of Garnishment	465.00	
Total Non-Taxable Disbursements		\$465.00

Taxable Disbursements

Courier/Delivery	68.31	
Total Taxable Disbursements		\$68.31
HST @ 13%		8.88

AMOUNT DUE

\$37,207.87 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

* For legal services provided to clients residing in British Columbia, Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.



Aird & Berlis LLP
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Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

September 29, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1355735

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending August 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/08/23	375.00	0.10	37.50	Review correspondence from D. O'Leary re Atradius; Review correspondence from C. Mazur re same; Review correspondence from M. Spence re same
DMO	01/08/23	850.00	1.20	1,020.00	Prepare for call with client; Telephone call with same; Draft letter to counsel for Atradius; Email summary of Atradius' position; Internal memo; Emails with A&B team
SLG	01/08/23	925.00	0.20	185.00	Telephone call with M. Spence re Strategic position and settlement
LN	02/08/23	280.00	0.10	28.00	Emails with M. Spence re: Trans Emerge garnishments and call from debtor
MES	02/08/23	650.00	0.20	130.00	Exchange emails with L. Nguyen
AW	03/08/23	375.00	0.40	150.00	Exchange emails with opposing counsel re Trans Emerge; Call from opposing counsel re same; Review correspondence from L. Nguyen re same
LN	03/08/23	280.00	0.20	56.00	Emails and call with M. Spence re: Trans Emerge garnishments and debt
LN	03/08/23	280.00	0.30	84.00	Call with representative of Trans Emerge re: judgment and debt
MES	03/08/23	650.00	0.20	130.00	Discussion with L. Nguyen re requests from Trans Emerge
AW	05/08/23	375.00	0.10	37.50	Review correspondence from A. Consoli re update to bank

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	08/08/23	375.00	1.90	712.50	Review Grant Thornton findings re Gigg; Exchange emails with A. Consoli re same; Email opposing counsel re Destiny settlement agreement; Email bank counsel re Balram payout; Engage with M. Spence re Gigg; Call with opposing counsel re Trans Emerge; Email A. Consoli re same; Draft Gigg affidavit
AW	09/08/23	375.00	0.60	225.00	Exchange emails with A. Consoli re Trans Emerge; Email opposing counsel re same; Engage with M. Spence re various matters; Exchange emails with Costco counsel re Trans Emerge garnishment
MES	09/08/23	650.00	0.20	130.00	Discussion with A. West re Gigg responding materials
AW	10/08/23	375.00	0.80	300.00	Review correspondence from S. Graff re adjudication status; Email D. Nunes re submission extension; Review correspondence from opposing counsel re same; Review correspondence from D. Nunes re same; Email A. Consoli re same; Review correspondence from opposing counsel re Trans Emerge; Email C. Mazur re same; Call with opposing counsel re Trans Emerge
MES	10/08/23	650.00	0.20	130.00	Review emails re timing of delivery of materials re Gigg
MES	16/08/23	650.00	0.20	130.00	Review email from A. Consoli and discussion with D. O'Leary re Atradius future negotiations
MES	18/08/23	650.00	0.30	195.00	Email to A. Consoli and call re costs to conclude
SLG	18/08/23	925.00	0.10	92.50	Review status and estimate of costs to completion
AW	24/08/23	375.00	2.50	937.50	Review correspondence from A. Consoli re Gigg; Email counsel re B. Singh writ; Instruct I. Vieira re corporate search; Review same; Call with A. Consoli re Gigg analysis
IBV	24/08/23	255.00	0.20	51.00	Obtained the profile report for 2448523 Ontario Inc; 153192
IBV	24/08/23	255.00	0.20	51.00	Obtained the corporate profile search for 2131774 Ontario Inc;
AW	25/08/23	375.00	0.60	225.00	Exchange emails with opposing counsel re Jagjot; Exchange emails with A. Consoli re same; Call with A. Consoli re various matters; Email A. Consoli re Gigg affidavit
MES	25/08/23	650.00	1.00	650.00	Review supplementary materials filed by Gigg and revise affidavit of A. Consoli re Gigg dispute

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	28/08/23	375.00	7.10	2,662.50	Calls with A. Consoli re Gigg affidavit; Instruct I. Vieira re corporate search; Meet with A. Consoli re Gigg affidavit; Review and revise same; Exchange emails with A. Porter re documents
IBV	28/08/23	255.00	0.20	51.00	Ran a prelim on 2450072 Ontario Inc; and obtained the profile report
MES	28/08/23	650.00	0.30	195.00	Review email from debtor re Destiny settlement; Discussion with A. West re Gigg evidence
AW	29/08/23	375.00	7.30	2,737.50	Exchange emails with A. Porter re Gigg; Calls with A. Consoli re Gigg affidavit; Review and revise same; Commission same; Revise same; Serve same; Review correspondence from bank counsel re Destiny settlement; Call with bank counsel re same; Email undertaking re same to bank counsel; Amend Jagjot affidavit; Email opposing counsel re same; Email claims office re Jagjot materials
MES	29/08/23	650.00	0.10	65.00	Email to A. West re request from Destiny Motor
SLG	29/08/23	925.00	0.10	92.50	Emails re: settlement - Destiny
AW	31/08/23	375.00	0.20	75.00	Exchange emails with M. Spence re update call; Exchange emails with A. Consoli re same; Engage with M. Spence re Gigg; Email D. Nunes re same
MES	31/08/23	650.00	0.20	130.00	Exchange emails with A. Consoli re status update

TOTAL:	27.30	\$11,696.00

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.40	\$925.00	\$370.00
Nguyen, Linh (LN)	0.60	\$280.00	\$168.00
O'Leary, Dennis M. (DMO)	1.20	\$850.00	\$1,020.00
Spence, Miranda E. (MES)	2.90	\$650.00	\$1,885.00
Vieira, Ivone B. (IBV)	0.60	\$255.00	\$153.00
West, Adam (AW)	21.60	\$375.00	\$8,100.00

OUR FEE	\$11,696.00
HST @ 13%	1,520.48

DISBURSEMENTS

Non-Taxable Disbursements

Due Diligence-Gov Fee	24.00

Total Non-Taxable Disbursements	\$24.00

Taxable Disbursements

Due Diligence	29.40	
Total Taxable Disbursements		\$29.40
HST @ 13%		3.82

AMOUNT DUE

\$13,273.70 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

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Aird & Berlis LLP
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airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

October 31, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1359300

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending September 30, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	11/08/23	375.00	0.60	225.00	Review direction from A. Consoli re Trans Emerge; Review correspondence from A. Consoli re Gigg; Draft Trans Emerge settlement agreement
AW	14/08/23	375.00	1.20	450.00	Review Gigg materials; Call with A. Consoli re various matters; Email opposing counsel re Destiny settlement; Email bank counsel re Balram payout; Email opposing counsel re Eli adjudication; Email A. Porter re Grant Thornton database
AW	15/08/23	375.00	2.20	825.00	Email M Spence re outstanding adjudications steps; Email opposing counsel re Trans Emerge settlement; Call with opposing counsel re same; Finalise settlement agreement re same; Email opposing counsel re same; Email opposing counsel re Jaggot; Continue to draft Gigg affidavit
AW	16/08/23	375.00	1.60	600.00	Review correspondence from A. Consoli re remaining enforcement steps; Review correspondence from M. Spence re same; Exchange emails with A. Porter re Grant Thornton database; Review same; Email A. Consoli re same; Exchange emails with opposing counsel re Trans Emerge; Exchange emails with A. Consoli re same; Email A. Consoli re Grant Thornton database
AW	17/08/23	375.00	0.20	75.00	Review correspondence from A. Consoli re enforcement efforts; Exchange emails with A. Consoli re Gigg investigation; Exchange emails with A. Reynolds re Trans Emerge garnishments

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	18/08/23	375.00	0.20	75.00	Review correspondence from M. Spence re future enforcement; Exchange emails with A. Consoli re Trans Emerge payments; Review correspondence from opposing counsel re Jagjot
AW	21/08/23	375.00	2.60	975.00	Call with A. Consoli re re Gigg investigation; Review correspondence from A. Consoli re same; Review investigation findings; Email A. Porter re Gigg payments; Continue to draft Gigg affidavit
AW	22/08/23	375.00	1.10	412.50	Call with A. Consoli re various matters; Continue to draft Gigg affidavit
AW	23/08/23	375.00	6.10	2,287.50	Calls with A. Consoli re Destiny settlement; Email opposing counsel re Jagjot; Exchange emails with A. Porter re Gigg; Call with A. Consoli re same; Instruct I. Vieira re corporate search; Review corporate profile for 2131774; Email A. Consoli re same; Continue to draft Gigg affidavit; Email A. Consoli re Destiny settlement agreement; Engage with M. Spence re Gigg affidavit; Email M. Spence re same; Review correspondence from counsel re B. Singh writ
AW	01/09/23	375.00	0.10	37.50	Exchange emails with D. Nunes re Gigg
AW	06/09/23	375.00	0.60	225.00	Review correspondence from A. Consoli re Trans Emerge; Call with D. Nunes re various matters; Email opposing counsel re Trans Emerge
AW	07/09/23	375.00	1.90	712.50	Review correspondence from A. Consoli re outstanding accounts; Email opposing counsel re Jagjot; Email opposing counsel re Eli Logistics; Email opposing counsel re Drive Force; Email back counsel re Y. Koshal financing; Prepare for and meet with A. Consoli re various matters; Exchange emails with A. Consoli re guarantor writs
DMO	07/09/23	850.00	0.30	255.00	Discussion with M. Spence regarding budget and offer
MES	07/09/23	650.00	1.20	780.00	Attend call with A. Consoli, A. West re status of various claims and settlement possibilities, and review emails re same
AW	11/09/23	375.00	0.50	187.50	Email A. Consoli re settlement offers; Call D. Nunes re M&M decision; Exchange emails with A. Consoli re Trans Emerge; Review correspondence from sheriff re garnishment
AW	12/09/23	375.00	0.20	75.00	Review correspondence from court re garnishment payments

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	13/09/23	375.00	0.30	112.50	Email opposing counsel re Eli Logistics; Email opposing counsel re Jagjot; Email A. Consoli re 9429; Email opposing counsel re same
AW	14/09/23	375.00	0.50	187.50	Exchange emails with bank counsel re Destiny payment; Exchange emails with A. Consoli re same; Call with D. Nunes re M&M and Gigg; Engage with M. Spence re various matters
AW	15/09/23	375.00	0.50	187.50	Review correspondence from bank counsel re Destiny settlement funds; Call with A. Consoli re various matters
AW	18/09/23	375.00	0.30	112.50	Exchange emails with A. Consoli re Destiny settlement funds; Exchange emails with bank counsel re PPSA registration; Instruct S. Morris to terminate PPSA registration; Exchange emails with A. Consoli re same; Review correspondence from J. Fraser re same; Exchange emails with A. Consoli re Destiny settlement agreement
SRM	18/09/23	440.00	0.30	132.00	Review email and file; Prepare and circulate draft discharge to be granted for Destiny Transport; Submit, review and report on same
AW	19/09/23	375.00	0.60	225.00	Review correspondence from opposing counsel re Gigg reply; Engage with M. Spence re same
MES	19/09/23	650.00	0.20	130.00	Discussion with A. West re Gigg request for additional right of reply
SRM	19/09/23	440.00	0.10	44.00	Review 3C ministry discharge statement and report on same
AW	20/09/23	375.00	2.30	862.50	Draft response to opposing counsel re Gigg reply; Email M. Spence re same; Call with A. Consoli re various matters; Exchange emails with opposing counsel re Eli logistics; Email bank counsel re PPSA discharge
AW	21/09/23	375.00	0.10	37.50	Engage with M. Spence re Gigg
AW	22/09/23	375.00	0.30	112.50	Engage with M. Spence re Trans Emerge; Exchange emails with A. Consoli re same
AW	25/09/23	375.00	0.40	150.00	Email opposing counsel re Jagjot cross-examination ; Review correspondence from M. Spence re Gigg
MES	25/09/23	650.00	0.20	130.00	Revise email to D. Schatzker re proposal to submit additional evidence

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	26/09/23	375.00	1.50	562.50	Email claims office and opposing counsel re Gigg request for right of reply; Review decision from Claims Officer re same; Engage with M. Spence re same; Email A. Consoli re same; Call with A. Consoli re same and strategy; Email A. Consoli re same
MES	26/09/23	650.00	0.20	130.00	Discussion with A. West re Claims Officer's response to Gigg request for right to file additional evidence
AW	28/09/23	375.00	2.00	750.00	Review status of writs; Engage with L. Nguyen re same; Call with A. Consoli re various matters; Engage with M. Spence re Jagjot cross-examination; Review Eli Logistics documents
AW	29/09/23	375.00	0.30	112.50	Engage with M. Spence re Jagjot cross-examination; Instruct A. Reynolds re same; 9249-7833 Quebec Inc.; Draft notice of examination

TOTAL:	30.70	\$12,176.00

Name	Hours	Rate	Value
Morris, Shannon R (SRM)	0.40	\$440.00	\$176.00
O'Leary, Dennis M. (DMO)	0.30	\$850.00	\$255.00
Spence, Miranda E. (MES)	1.80	\$650.00	\$1,170.00
West, Adam (AW)	28.20	\$375.00	\$10,575.00

OUR FEE	\$12,551.00
HST @ 13%	1,631.63

DISBURSEMENTS

Taxable Disbursements

Courier/Delivery	42.77
Service Provider Fee	5.50

Total Taxable Disbursements	\$48.27
HST @ 13%	6.28

AMOUNT DUE	\$14,237.18 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

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Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

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Email notification for EFT and WIRE payments: accounting@airdberlis.com

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GST / HST Registration # 12184 6539 RT0001

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Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

November 30, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1364721

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending October 31, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	02/10/23	375.00	1.40	525.00	Email claims officer re M&M and Dynamic decisions; Email A. Consoli re Jagjot cross-examination; Call with A. Consoli re various matters; Instruct A. Reynolds re Jagjot cross-examination; Email opposing counsel re same
AW	04/10/23	375.00	3.50	1,312.50	Exchange emails with opposing counsel re 9249; Prepare for cross-examination re Jagjot; Call with A. Consoli re Gigg
AW	05/10/23	375.00	1.20	450.00	Call with opposing counsel re Gigg; Exchange emails with A. Porter re Claim Officer's decisions; Call with A. Consoli re Gigg
AW	10/10/23	375.00	0.10	37.50	Review correspondence from claims officer re M&M
AW	10/10/23	375.00	2.40	900.00	Email claims officer re M&M judgment; Review correspondence from counsel re B. Singh writ; Review same; Email counsel re same; prepare for cross-examination re Jagjot
AW	11/10/23	375.00	3.20	1,200.00	Prepare for cross-examination of Jagjot; Review offer from Gigg; Call with A. Consoli re various matters; Call with opposing counsel re Gigg
AW	12/10/23	375.00	1.50	562.50	Exchange emails with counsel re B. Singh writ; Continue to prepare for cross-examination re Jagjot; Draft counter offer re Gigg; Call with A. Consoli re same
AW	13/10/23	375.00	1.10	412.50	Continue to prepare for cross-examination
MES	15/10/23	650.00	0.10	65.00	Exchange emails with S. Graff, D. O'Leary re Atradius issue

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	16/10/23	375.00	3.70	1,387.50	Exchange emails with D. O'Leary re Atradius; Exchange emails with A. Consoli re Gigg settlement negotiation; Exchange emails with D. O'Leary re Trans Emerge; Exchange emails with A. Consoli re same; Continue to prepare for Jagjot cross-examination; Email opposing counsel re same
DMO	16/10/23	850.00	1.00	850.00	Telephone call with S. Graff and M. Spence regarding next steps; Email with Aird & Berlis LLP team; Emails in preparation for call
MES	16/10/23	650.00	0.50	325.00	Call with S. Graff and D. O'Leary re Atradius strategy
SLG	16/10/23	925.00	0.50	462.50	Telephone call with M. Spence; Telephone call with D. O'Leary re: resolution; wrap up; proposal
AW	17/10/23	375.00	1.40	525.00	Exchange emails with A. Consoli re: Jagjot cross-examination; Exchange emails with opposing counsel re same; Email opposing counsel re Eli materials; Call with A. Consoli re various matters; Engage with L. Nguyen re Atradius; Engage with M. Spence re Jagjot
MES	17/10/23	650.00	0.40	260.00	Discussion with A. West re Jagjot examination
AW	18/10/23	375.00	0.50	187.50	Call with A. Consoli re Jagjot cross-examination; Instruct A. Reynolds re cross-examination brief; Review and revise same
AW	19/10/23	375.00	0.90	337.50	Review and revise cross-examination brief; Call with S. Graff and D. O'Leary re Atradius; Exchange emails with opposing counsel re Jagjot cross-examinations
DMO	19/10/23	850.00	0.40	340.00	Telephone call with S. Graff and A. West regarding CLD buyer claims and Atradius claims
SLG	19/10/23	925.00	0.10	92.50	Meeting with D. O'Leary and A. West
AW	20/10/23	375.00	1.80	675.00	Prepare for cross-examination; Email opposing counsel re same; Call with opposing counsel re same; Call A. Consoli re same; Review correspondence from opposing counsel re decline to cross-examine A. Consoli; Call with A. Consoli re various matters; Call D. Nunes re M&M decision; Email D. Nunes re same; Engage with M. Spence re Jagjot cross-examination
AW	23/10/23	375.00	6.60	2,475.00	Prepare for and attend cross-examination re Jagjot
MES	23/10/23	650.00	0.30	195.00	Review cross-examination questions for Jagjot exam

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	24/10/23	375.00	2.50	937.50	Meet with S. Graff et al re Atradius; Engage with M. Spence re Jagjot; Email A. Consoli re same; Call D. Nunes re M&M decision; Exchange emails with opposing counsel re Eli Logistics; Call from A. Consoli re Jagjot
DMO	24/10/23	850.00	0.70	595.00	Telephone call with Aird & Berlis LLP team regarding cost for claim versus Atradius; Prepare for same
LN	24/10/23	280.00	0.70	196.00	Call with S. Graff, D. O'Leary, M. Spence, and A. West re: costs claim against Atradius
MES	24/10/23	650.00	1.00	650.00	Meeting re assessment of costs for Atradius claim; Discussion with A. West re Jagjot cross-examination; Revise draft to BDO re costs analysis
SLG	24/10/23	925.00	0.50	462.50	Attend call to discuss Atradius settlement; cost claim and calculation
AW	25/10/23	375.00	0.70	262.50	Email C. Mazur and A. Consoli re Atradius; Call with A. Consoli re various matters; Exchange emails with A. Consoli re Atradius; Exchange emails we Trans Emerge
MES	25/10/23	650.00	0.10	65.00	Review email from A. Consoli re status of CLD buyers for purpose of costs review
AW	26/10/23	375.00	0.40	150.00	Review correspondence from Sheriff re garnished funds; Exchange emails opposing counsel re Trans Emerge default
AW	27/10/23	375.00	0.20	75.00	Exchange emails with opposing counsel re Eli Logistics; Exchange emails with opposing counsel re Trans Emerge; Email A. Consoli re same
AW	30/10/23	375.00	1.70	637.50	Review Eli Logistics dispute materials; Engage with M. Spence re various matters; Draft email to A. Consoli re Eli Logistics
MES	30/10/23	650.00	0.20	130.00	Discussion with A. West re Eli Logistics defence
AW	31/10/23	375.00	0.30	112.50	Email A. Consoli re Trans Emerge; Email A. Consoli re Eli Logistics
TOTAL:			41.60	\$17,851.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	1.10	\$925.00	\$1,017.50
Nguyen, Linh (LN)	0.70	\$280.00	\$196.00
O'Leary, Dennis M. (DMO)	2.10	\$850.00	\$1,785.00
Spence, Miranda E. (MES)	2.60	\$650.00	\$1,690.00
West, Adam (AW)	35.10	\$375.00	\$13,162.50

OUR FEE	\$17,851.00
HST @ 13%	2,320.63

DISBURSEMENTS

Taxable Disbursements

Agency Fee	522.00
Binding and Tabs	6.00
Courier/Delivery	68.48
Photocopies/Scanning	222.00
Total Taxable Disbursements	\$818.48
HST @ 13%	106.40

AMOUNT DUE	\$21,096.51 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Bill.Com Payment Network ID: c114483219512158

Email notification for EFT and WIRE payments: accounting@airdberlis.com

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

* For legal services provided to clients residing in British Columbia, Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.



Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

BDO Canada Limited
805-25 Main Street West
Hamilton, ON
L8P 1H1 Canada

December 31, 2023

Attention: Mr. Christopher Mazur

Invoice No: 1367852

Re: Project Eagle - Dhillon

Client No: 013137
Matter No: 153192

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2023

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	01/11/23	375.00	0.40	150.00	Review counteroffer from Gigg; Call A. Consoli re same; Email A. Consoli re same
MES	01/11/23	650.00	0.10	65.00	Review email from A. West re offer from Gigg
AW	02/11/23	375.00	0.40	150.00	Exchange emails with A. Consoli; Exchange emails with opposing re Trans Emerge
AW	03/11/23	375.00	0.80	300.00	Exchange emails with A. Consoli re Eli Logistics; Review analysis re same; Exchange emails with A. Consoli re Trans Emerge
AW	06/11/23	375.00	0.10	37.50	Exchange emails with court reporter
LN	06/11/23	280.00	2.40	672.00	Atradius - review of dockets for costs
AW	07/11/23	375.00	0.30	112.50	Review transcript; Exchange emails with M. Spence re same
AW	08/11/23	375.00	5.30	1,987.50	Continue to review transcript; Exchange emails with A. Consoli re Eli; Call with A. Consoli re various matters; Exchange emails with claims office re M&M decision; Review same; Email A. Consoli re same; Email M. Spence re same; Exchange emails with A. Porter re same; Review correspondence to bank re same; Review correspondence from bank re same
MES	08/11/23	650.00	0.20	130.00	Review emails re claims officer's decision re M&M
SLG	08/11/23	925.00	0.20	185.00	Emails from A. West and A. Consoli re: claims officer decision
AW	09/11/23	375.00	0.20	75.00	Exchange emails with A. Porter re M&M settlement; Engage with M. Spence

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
AW	10/11/23	375.00	0.40	150.00	Exchange emails with A. Consoli re Eli Logistics; Review correspondence from opposing counsel re M&M; Engage with M. Spence re various matters
MES	13/11/23	650.00	0.30	195.00	Review claims officer's decision re M&M
AW	14/11/23	375.00	0.30	112.50	Review correspondence from A. Consoli; Review correspondence from R. Thapar re M&M offer
AW	15/11/23	375.00	1.80	675.00	Review correspondence from A. Consoli re various matters; Call with A. Consoli re same; Email opposing counsel re M&M; Exchange emails with A. Porter re same; Review correspondence from A. Consoli re Eli Logistics; Exchange emails with A. Consoli re Trans Emerge; Email opposing counsel re same
AW	16/11/23	375.00	0.80	300.00	Review correspondence from Jaggot; Meet with A. Porter re M&M settlement; Email opposing counsel re same; Call with A. Consoli re same; Review correspondence from A. Porter re same
AW	17/11/23	375.00	1.40	525.00	Exchange emails with opposing counsel re M&M; Email A. Porter re same; Review correspondence from opposing counsel re Trans Emerge; Call with A. Consoli re various matters
MES	17/11/23	650.00	0.20	130.00	Discussion with A. West re potential resolution of M&M claim
AW	20/11/23	375.00	0.20	75.00	Review correspondence from A. Consoli re M&M; Email M. Spence re same
MES	20/11/23	650.00	0.20	130.00	Review email to A. Consoli re M&M appeal potential
AW	21/11/23	375.00	0.30	112.50	Review correspondence from M. Spence re M&M; Email A. Consoli re same; Review correspondence from opposing counsel re Gigg settlement offer
AW	22/11/23	375.00	4.90	1,837.50	Calls with A. Consoli re various matters; Engage with M. Spence re M&M settlement offer; Review correspondence from A. Consoli re same; Review correspondence from B. Kay re same; Exchange emails with A. Porter re same; Email opposing counsel re same; Email opposing counsel re Eli Logistics settlement offer; Email opposing counsel re Trans Emerge; Engage with M. Spence re notice of appeal; Review same

MEMBER	DATE	RATE	HOURS	VALUE	DESCRIPTION
MES	22/11/23	650.00	0.50	325.00	Review emails authorizing offer to settle re M&M and discuss with A. West; Review notice of appeal of M&M and discuss with A. West
AW	23/11/23	375.00	1.40	525.00	Continue to review M&M notice of appeal; Exchange emails with opposing counsel re settlement offer; Call with A. Consoli re M&M
MES	23/11/23	650.00	0.20	130.00	Review emails and discussion with A. West re M&M negotiations
AW	24/11/23	375.00	0.20	75.00	Review correspondence from opposing counsel re Gigg
AW	28/11/23	375.00	0.40	150.00	Call with A. Consoli re various matters; Email opposing counsel re Trans Emerge
TOTAL:			23.90	\$9,312.00	

Name	Hours	Rate	Value
Graff, Steven L. (SLG)	0.20	\$925.00	\$185.00
Nguyen, Linh (LN)	2.40	\$280.00	\$672.00
Spence, Miranda E. (MES)	1.70	\$650.00	\$1,105.00
West, Adam (AW)	19.60	\$375.00	\$7,350.00

OUR FEE	\$9,312.00
HST @ 13%	1,210.56

DISBURSEMENTS

Taxable Disbursements

Transcripts	1,254.05
Total Taxable Disbursements	\$1,254.05
HST @ 13%	163.03

AMOUNT DUE	\$11,939.64 CAD

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP



Steven L. Graff

E.&O.E.

Payment by EFT / Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Bill.Com Payment Network ID: c114483219512158

Email notification for EFT and WIRE payments: accounting@airdberlis.com

*** Aird & Berlis LLP does not accept interac/email transfers ***

Payment is due on receipt.

Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

* For legal services provided to clients residing in British Columbia, Quebec, Manitoba and Saskatchewan, clients are advised to self-assess provincial sales tax on fees and disbursements charged.

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF STEVEN GRAFF

Sworn before me

This 6th day of November, 2025



Commissioner for taking Affidavits, etc

STATEMENT OF RESPONSIBLE INDIVIDUALS

Aird & Berlis LLP's professional fees herein are made with respect to the following individuals

Lawyer	Call to Bar	Hrly Rate	Total Time	Value
O'Leary, D. M.	1984	\$825 (2022) \$850 (2023) \$950 (2024)	17.6 27.7 24.3	\$14,520.00 \$23,545.00 \$23,085.00
Graff, S. L.	1991	\$895 (2022) \$925 (2023) \$1,095 (2024) \$1,150.00 (2025)	1.0 9.2 4.3 0.50	\$895.00 \$8,510.00 \$4,708.50 \$575.00
Miehls, Pamela	2003	\$625 (2022)	0.30	\$187.50
Delfino, Cristian	2023	\$455 (2025)	17.60	\$8,008.00
Spence, M. E	2011	\$595 (2022) \$650 (2023) \$775 (2024) \$825 (2025)	63.80 47.80 10.30 19.70	\$37,961.00 \$31,070.00 \$7,982.50 \$16,252.50
Munoz, M. B.	2012	\$575 (2022) \$615 (2023) \$750 (2024)	5.70 17.50 0.50	\$3,277.50 \$10,762.50 \$375.00
Bernicchia-Freeman, Alex		\$375 (2025)	2.60	\$975.00
Yantzi, J. W.	2019	\$375 (2023)	0.40	\$150.00
West, A.	2021	\$335 (2022) \$375 (2023) \$460 (2024)	201.60 393.10 158.60	\$67,536.00 \$147,412.50 72,956.00
Clerk/Student		Hrly Rate		Value
Williams, P.	N/A	\$240 (2022) \$255 (2023) \$280 (2024) \$295 (2025)	2.0 2.1 0.80 0.40	\$480.00 \$535.50 \$224.00 \$118.00
Morris, S. R.	N.A	\$425 (2022) \$440 (2023) \$485 (2024) \$510.00 (2025)	3.10 3.60 0.40 0.80	\$1,317.50 \$1,584.00 \$485.40 \$408.00
Nguyen, L.	N/A	\$265 (2022) \$280 (2023) \$310 (2024) \$325 (2025)	13.30 23.70 2.40 4.90	\$3,524.50 \$6,636.00 \$744.00 \$1,592.50

Hodgson, D. S.	N/A	\$325 (2022) \$340 (2023) \$375 (2024) \$395 (2025)	1.70 0.60 1.0 0.5	\$552.50 \$204.00 \$375.00 \$197.50
McLean, J. E.	N/A	\$295 (2022)	0.40	\$118.00
Vieira, I. B.	N/A	\$255 (2023)	1.0	\$255.00
FORMER AB EMPLOYEES				
Jasmine Law		\$295 (2022) \$315 (2023)	16.60 0.90	\$4,897.00 \$283.50
Robin Peacocke		\$340 (2022) \$355 (2023)	1.00 0.10	\$340.00 \$35.50
Kenneth Pimentel		\$595 (2022)	0.10	\$59.50
Hanson Wong		\$450 (2022)	0.30	\$135.00
Jennifer Bilas		\$295 (2022) \$315 (2023)	1.70 10.50	\$501.50 \$3,307.50
Keira Carter		\$315 (2023)	0.50	\$157.50
Jasraj Shergill		\$315 (2023)	1.90	\$598.50
Bardia Jalayer		\$350 (2024)	1.20	\$420.00
Hannah Downard		\$350 (2024)	2.40	\$840.00
Codie Mitchell		\$495 (2024)	0.30	\$148.50
Lonergan, G. T.		\$365 (2022)	13.1	\$4,781.50

****Standard hourly rates listed. However, in certain circumstances adjustments to the account were made.***

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

AFFIDAVIT OF STEVEN GRAFF
(sworn November 6, 2025)

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Miranda Spence - LSO No. 60621M

Tel: 416-865-3414

Email: mspence@airdberlis.com

Cristian Delfino - LSO No. 87202N

Tel: 416-865-7748

Email: cdelfino@airdberlis.com

Fax (416) 863-1515

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

APPENDIX P
SUBJECT CUSTOMER GARNISHMENTS
WITHOUT A SETTLEMENT AGREEMENT

See attached.

908593 Ontario Limited

GARNISHMENTS FROM CUSTOMERS THAT HAVE NOT REACHED A SETTLEMENT AGREEMENT

Customer	Date Funds Received	Amount
1 2230353 Ontario inc o/a A2 Logistics	17-Aug-21	\$ 57,380.13
2 Primeline	08-Dec-21	64,276.45
3 Sahib Freight Services	05-Oct-21	66,864.46
4 Xoom Logistics Inc.	05-Oct-21	2,357.36
Xoom Logistics Inc.	01-Feb-22	95.77
Xoom Logistics Inc.	01-Mar-23	35.16
5 2004420 Ontario Inc. dba Raider Logistics	05-Oct-21	89,840.26
6 9249-7833 Quebec Inc.	21-Oct-21	151.54
9249-7833 Quebec Inc.	08-Apr-22	790.00
9249-7833 Quebec Inc.	12-Sep-22	2,579.00
9249-7833 Quebec Inc.	14-Sep-23	2,270.80
9249-7833 Quebec Inc.	14-Sep-23	1,111.18
9249-7833 Quebec Inc.	02-Apr-24	11,572.43
7 Aero Freightlines Inc.	22-Oct-21	115,802.49
8 2000438 Ontario Inc. (CK Carriers)	21-Oct-21	68,871.54
9 1421827 Ontario Ltd. o/a J&G Forwarding	01-Dec-21	63,379.40
10 Cargo Transport Inc.	12-Jan-22	317.94
11 North Edge Logistics	09-Mar-22	103,847.32
12 DLH Carriers Inc.	05-Apr-22	31,883.24
13 Diesel Freightline Inc.	27-Apr-22	6,307.53
14 Fourview Trucking Ltd.	27-Apr-22	35,780.58
15 APM Logistics Inc.	27-Apr-22	42,126.87
16 Gill Roadways Inc.	10-May-22	45,452.99
17 Target Transport Ltd.	28-Jun-22	32,673.67
18 AC Logistics Ltd.	28-Jun-22	24,715.12
19 A Star Logistics Inc.	25-Jul-22	4,316.05
20 Mehar Transport Services Inc.	15-Aug-22	294.54
21 Shan Freightway Inc.	22-Nov-22	2,690.00
Shan Freightway Inc.	11-Jan-23	25,350.29
Shan Freightway Inc.	01-Feb-23	3,548.23
Shan Freightway Inc.	24-Jul-23	4,501.10
Shan Freightway Inc.	30-Oct-23	247.88
Shan Freightway Inc.	30-Apr-24	484.87
22 Moon Trans Inc.	11-Jan-23	178.47
23 Galactic Express Inc.	12-Apr-23	857.29
Galactic Express Inc.	23-Jan-24	111.79
Total		<u>\$ 913,063.74</u>

APPENDIX Q
RELEASE OF FUNDS ORDER

See attached.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) THURSDAY, THE 7th
JUSTICE KOEHNEN)
DAY OF OCTOBER, 2021

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, 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

RELEASE OF FUNDS ORDER

THIS MOTION, made by BDO Canada Limited (“**BDO**”), in its capacity as the Court-appointed receiver (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**”), *ex parte*, for an order (the “**Disputed Claims Order**”) granting judgment against the Subject Customers against whom the Claims Officer has rendered decisions in favour of the Receiver was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Eleventh Report of the Receiver dated October 4, 2021 (the “**Eleventh Report**”) and on hearing the submissions of counsel for the Receiver:

INTERPRETATION

1. **THIS COURT ORDERS** that defined terms not otherwise defined herein shall have the same meanings as ascribed to them in the Receiver’s Collection Plan Order issued by the Honourable Justice Hailey in this proceeding on August 4, 2020.

JUDGMENT

2. **THIS COURT ORDERS** that all sheriffs of the Province of Ontario are to release to the Receiver any funds received in favour of the Receiver pursuant to a notice of garnishment issued in this proceeding (whether currently held or received in the future), notwithstanding any pending motions in relation to this court file.

3. **IT IS FURTHER ORDERED** that the Receiver is to hold any funds received from a sheriff of the Province of Ontario pursuant to this order, and not disburse them, for the longer of: (a) 60 days; or (b) if the relevant Subject Customer has brought a motion to set aside the applicable Default Judgment before the 60 days have elapsed, the resolution of that motion.

4. **THIS COURT ORDERS** that this Order and all of its provisions are effective from the date it is made without any need for entry and filing.



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**

RELEASE OF FUNDS ORDER

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Steven L. Graff - LSO No. 31871V

Tel: 416-865-7726

Email: sgraff@airdberlis.com

Miranda Spence - LSO No. 60621M

Tel: 416-865-3414

Email: mspence@airdberlis.com

Adam West - LSO No. 82565S

Tel: 647-426-2309

Email: awest@airdberlis.com

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

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

FOURTEENTH REPORT OF THE RECEIVER

AIRD & BERLIS LLP
Brookfield Place
181 Bay Street, Suite 1800
Toronto, Ontario M5J 2T9

Miranda Spence (LSO # 60621M)

Tel: (416) 865-3414

Email: mspence@airdberlis.com

Cristian Delfino (LSO # 87202N)

Tel: (416) 865-7748

Email: cdelfino@airdberlis.com

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

TAB 3

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

THE HONOURABLE MADAM

)

TUESDAY, THE 18TH

JUSTICE CONWAY

)

DAY OF NOVEMBER, 2025

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

DISTRIBUTION AND DISCHARGE ORDER

THIS MOTION, made by BDO Canada Limited ("**BDO**"), in its capacity as the 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**" or "**Eagle**

Travel”), 1393382 Ontario Limited (“**139**”), 2145754 Ontario Limited, 2123618 Ontario Limited, 1849722 Ontario Limited, 2469244 Ontario Limited, 2364507 Ontario Limited, and 2612550 Ontario Limited (“**2612**”) for an order, in substance: (i) approving the Fourteenth Report of the Receiver dated November 6, 2025 (the “**Fourteenth Report**”) and the activities and conduct of the Receiver described therein; (ii) granting certain orders relating to the administration of the Receiver’s Collection Plan (as defined in the Fourteenth Report); (iii) authorizing the destruction of the Debtors’ Books and Records (as defined in the Fourteenth Report) in the Receiver’s possession; (iv) approving the Receiver’s interim statement of receipts and disbursements for the period from September 30, 2019 to November 4, 2025 (the “**Interim R&D**”); (v) approving the fees and disbursements of the Receiver and its legal counsel, Aird & Berlis LLP (“**A&B**”) and the Completion Costs Reserve (as defined in the Fourteenth Report); (vi) authorizing and directing the Receiver to make the CIBC Distributions (as defined in the Fourteenth Report); (vii) authorizing the Receiver to attend to any Residual Matters that arise in relation to the Collection Plan Order and to distribute the net proceeds thereof (the “**Potential Residual Distributions**”), if any, to CIBC; and (viii) discharging BDO as Receiver, was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Motion Record of the Receiver, including the Fourteenth Report and the appendices thereto, including the fee affidavit of Chris Mazur sworn November 6, 2025, and the fee affidavit of Steven Graff sworn November 6, 2025, in support of the fees and disbursements of the Receiver and its counsel (the “**Fee Affidavits**”), and on hearing the submissions of the Receiver’s Counsel and such other counsel as were listed on the counsel slip, no one appearing for any other person on the service list, although duly served as appears from the affidavit of service, filed,

SERVICE

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.

APPROVAL OF THE FOURTEENTH REPORT

2. **THIS COURT ORDERS** that the Fourteenth Report and the activities and conduct of the Receiver described therein be and are hereby approved; provided, however, that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

ADMINISTRATION OF RECEIVER'S COLLECTION PLAN

3. **THIS COURT ORDERS** that the decisions of the Claims Officer appended to the Fourteenth Report are to be enforceable against the Subject Customers (as defined in the Fourteenth Report).

4. **THIS COURT ORDERS** that the Receiver shall be at liberty to enforce the judgments issued in this proceeding on April 15, 2021, as against each of 2137458 Ontario Inc. o/a Peace Transportation, Roadish Transport Inc. and Sohaib Razzaq, and 2230353 Ontario Inc. o/a A2 Logistics.

DESTRUCTION OF BOOKS AND RECORDS

5. **THIS COURT ORDERS** that the Receiver is authorized to destroy or otherwise dispose of any and all books, records, computer equipment and other materials of the Debtors that are in

the possession or control of the Receiver (the “**Books and Records**”), in such manner as the Receiver deems appropriate.

APPROVAL OF INTERIM RECEIPTS AND DISBURSEMENTS

6. **THIS COURT ORDERS** that the Receiver’s statement of receipts and disbursements for the period September 30, 2019 to November 4, 2025 be and is hereby approved.

APPROVAL OF FEES AND DISBURSEMENTS

7. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, Aird & Berlis LLP, to and including October 31, 2025, as well as the Completion Costs Reserve (as defined in the Fourteenth Report) as described in the Fourteenth Report and supported by the Fee Affidavits, be and are hereby approved.

DISTRIBUTION TO CIBC

8. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to make distributions to CIBC up to the amount of the secured indebtedness owing by 908593 Ontario Inc., 1393382 Ontario Limited and 2612550 Ontario Limited to CIBC (the “**CIBC Distribution**”).

DISCHARGE AND RELEASE OF RECEIVER

9. **THIS COURT ORDERS** that upon the Receiver filing a certificate substantially in the form attached as Schedule “A” hereto (the “**Discharge Certificate**”) certifying that it has completed the other activities described in the Fourteenth Report, the Receiver shall be discharged as Receiver of the undertaking, property and assets of the Debtors, provided however that notwithstanding its discharge herein (i) the Receiver shall remain Receiver for the performance of such incidental

duties as may be required to complete the administration of the receivership herein, and (ii) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of BDO in its capacity as Receiver.

10. **THIS COURT ORDERS** that, effective upon filing of the Discharge Certificate pursuant to paragraph 9 of this Order, BDO is hereby released and discharged from any and all liability that BDO now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of BDO while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, BDO is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.

RELEASE OF TRUST FUNDS AND GARNISHED AMOUNTS

11. **THIS COURT ORDERS** that the Receiver's counsel shall release the sum of \$575,000 currently held in the Receiver's counsel's trust account to the Receiver in partial satisfaction of the judgments rendered against each of 2137458 Ontario Inc. o/a Peace Transportation and Roadish Transport Inc. and that such amount shall be made available by the Receiver to partially fund the CIBC Distribution as detailed in the Fourteenth Report.

12. **THIS COURT ORDERS** that the \$121,656 in funds garnished from 2230353 Ontario Inc. o/a A2 Logistics and Primeline Logistics Inc. be made available by the Receiver to partially fund the CIBC Distribution as detailed in the Fourteenth Report.

RESIDUAL MATTERS

13. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to retain Residual Authority to address matters relating to the Unsatisfied Judgments as defined in the Fourteenth Report.

14. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to make distributions to CIBC, up to the amount up to the amount of the secured indebtedness owing by 908593 Ontario Inc., of any future amounts recovered pursuant to the Receiver's Residual Authority.

GENERAL

15. **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.

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

SCHEDULE "A"

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

**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

**MOTION UNDER SUBSECTION 243(1) OF THE BANKRUPTCY AND INSOLVENCY ACT,
R.S.C. 1985, c. B-3, AS AMENDED, AND SECTION 101 OF THE COURTS OF JUSTICE
ACT, R.S.O. 1990, c. C.43, AS AMENDED**

RECEIVER'S DISCHARGE CERTIFICATE

RECITALS

A. Pursuant to an Order of The Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (the “**Court**”) dated September 30, 2019, BDO Canada Limited (“**BDO**”) was appointed as receiver and manager (in such capacities, the “**Receiver**”), without security, of all of the assets, undertakings and properties of 908593 Ontario Limited and certain other Defendants as further detailed and described in the Fourteenth Report of the Receiver dated November 6, 2025 (the “**Fourteenth Report**”).

B. Pursuant to an Order of the Court dated November 18, 2025 (the “**Order**”), BDO was discharged as Receiver effective upon the filing by the Receiver with the Court of a certificate confirming that the Receiver has completed the activities described in the Fourteenth Report, and all remaining matters to be attended to in connection with these receivership proceedings have been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Order.

THE RECEIVER CERTIFIES that the Receiver has completed all activities described in the Fourteenth Report and all remaining matters to be attended to in connection with these receivership proceedings have been completed to the satisfaction of the Receiver.

**BDO CANADA LIMITED, solely in its
capacity as court-appointed Receiver,
and not in its personal or corporate
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

DISTRIBUTION AND DISCHARGE ORDER

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Tel: 416-863-1500

Lawyers for the BDO Canada Limited, in its capacity as the court
appointed Receiver and Manager of 908593 Ontario Limited,

TAB 4

SERVICE LIST

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	Fax:(416) 867-2452 Email: efan@lerner.ca LINDSAY A. WOODS Tel: (416) 601-4107 Fax:(416) 601-4111 Email: lwoods@lerner.ca <i>Lawyers for the Defendants, 1882190 Ontario Inc., 2616768 Ontario Limited, 2616766 Ontario Limited, Hira Dhillon and Mahan Dhillon and Vipen Chauser, Rupinder Kaur, Tiger Express Inc., and 2309136 Ontario Inc. (o/a IndoCanadian Carriers)</i>	<i>Lawyers for the Defendant, Simranjit Dhillon and 2364507 Ontario Limited</i>
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	Harpreet Dhillon 12774 Innis Lake Rd., Caledon	Baljit Dhillon 5366 Fisher Line, Camlachie, ON N0N 1E0
	Puneet Dhillon 39 Rose Avenue, Tilbury, ON N0P 2L0	Gurbinder Singh 12774 Innis Lake Rd., Caledon
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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 OF THE RECEIVER
(Returnable November 18, 2025)

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