

**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 MOVING PARTY
(Returnable May 10, 2022)**

Date: May 4, 2022

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Barristers and Solicitors
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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:

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

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TAB 1

**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
(Returnable May 10, 2022)**

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 May 10, 2022, at 11:00 a.m., or as soon after that time can be heard, by judicial teleconference via Zoom at Toronto, Ontario.

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.

at the following location

Please refer to the conference details attached as Schedule “A” hereto in order to attend the motion and advise if you intend to join the motion by emailing Diana McMillen at dmcmillen@airdberlis.com.

THE MOTION IS FOR ORDERS

- (a) approving the settlement agreement entered into among SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc. (collectively, “Pilot”), Canadian Imperial Bank of Commerce (“CIBC”) and the Receiver dated April 29, 2022;
- (b) granting judgments in the Receiver’s favour in respect of certain Disputed Claims for which the Claims Officer has issued a decision in favour of the Receiver;

- (c) granting judgment in the Receiver's favour in respect to a Subject Customer that has defaulted on its Settlement Agreement;
- (d) authorising the disbursement of funds held by the Receiver in relation to judgments issued against certain Subject Customers represented by Torkin Manes LLP; and
- (e) such further and other Relief as to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION ARE

Pilot Settlement Agreement

- (a) Prior to 908's receivership, Pilot was a primary supplier of bulk fuel sales and specialised card services for 908's Fleet Card Business.¹
- (b) Following the Receiver's appointment by way of the order of the Honourable Justice Hainey dated September 30, 2019 (the "**Appointment Order**"), CIBC and the Receiver entered into a Stabilization Agreement dated October 5, 2019 (the "**Stabilization Agreement**").
- (c) Pilot continued to supply fuel to 908 until the Receiver terminated 908's business operations on October 11, 2019.
- (d) Pilot asserted claims to priority payment for the post-Appointment Order supply of fuel from the Receiver and assets held by the Receiver in connection with that supply.

¹ Any defined terms not otherwise defined herein have the meanings ascribed to them in the Twelfth Report.

- (e) The Receiver responded that it did not affirm Pilot's contracts with the Debtors, and that Pilot was therefore only entitled to be paid *pari passu* with the other unsecured creditors in the estate.
- (f) On April 29, 2022, Pilot, CIBC and the Receiver reached a negotiated settlement in relation to Pilot's claim. The Receiver now requires Court approval of the settlement agreement.

Disputed Claims

- (g) On August 4, 2020, the Honourable Justice Hainey issued the "Collection Plan Order", which established a process (the "**Collection Plan**") to identify and determine the Receiver's claims against specific customers of 908 and their guarantors (the "**Subject Customers**"), for the purpose of collecting the Fleet Card A/R. The Collection Plan Order set out a process by which customers could dispute the claims against them.
- (h) Receiver received 38 Notices of Dispute submitted in accordance with the Collection Plan Order (the "**Disputed Claims**"). The Receiver negotiated settlements of certain of the Disputed Claims, and submitted others to the Claims Officer for adjudication.
- (i) The Claims Officer has issued two decisions in respect of Disputed Claims which the Receiver seeks to have recognized, as follows:
 - (i) as against Simcom International Inc. in the sum of CAD\$6,854.16 dated February 14, 2022; and

- (ii) as against JJ Transportation Inc. in the sum of CAD\$89,991.43 dated March 14, 2022.
- (j) These Claims Officer decisions must be recognised as judgments of the Court to be enforceable, in accordance with the terms of the Collection Plan Order.

Consent Judgment

- (k) On May 12, 2021, the Receiver entered into a settlement agreement (the “**Central Trucking Settlement Agreement**”) with 1882190 Ontario Inc. operating as Central Trucking (“**Central Trucking**”).
- (l) Pursuant to the Central Trucking Settlement Agreement, upon a default, Central Trucking agreed to consent to judgment in the amount set out in the Central Trucking Settlement Agreement, less any payments received up until the date of default, plus the Receiver’s costs of obtaining such judgment on a partial indemnity scale.
- (m) After making payments totalling \$144,48.96, Central Trucking defaulted on its obligations under the Central Trucking Settlement Agreement, and has ceased responding to communications from the Receiver.
- (n) The Receiver is therefore entitled to judgment as against Central Trucking in the amount of \$49,000, plus \$500 for costs.

Release of Funds

- (o) On January 19, 2022, Torkin Manes LLP served on counsel for the Receiver a draft notice of motion identifying 26 Subject Customers represented by it (the “**Torkin Manes Clients**”). The notice of motion purported to seek to set aside certain Default Judgments issued as against the Subject Customers identified therein.
- (p) On February 22, 2022, counsel for the Receiver and counsel for the Torkin Manes Clients attended at a scheduling appointment before the Honourable Justice Conway to address the proposed motion. The Honourable Justice Conway issued an endorsement directing counsel to discuss process, and to return for a one-hour case conference to be booked directly through the Commercial List office.
- (q) Since February 22, 2022, despite requests from counsel for the Receiver, counsel for the Torkin Manes Clients has not taken any steps to advance the process.
- (r) The Receiver is currently holding certain funds in trust which have been garnished from certain of the Torkin Manes Clients and/or provided as alternate security (the “**Garnished/Trust Funds**”), as part of an agreement by the Receiver to suspend enforcement efforts while negotiations with the Torkin Manes Clients were ongoing.
- (s) The Receiver has advised counsel for the Torkin Manes Clients that it intends to seek an order authorizing it to release the Garnished/Trust Funds, so that it may treat such funds in the same manner as any other funds realized through the

enforcement process, if the Torkin Manes Clients fail to advance their proposed motion by May 30, 2022.

- (t) Such further and other grounds as the lawyers may advise.

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

- (u) the Twelfth Report of the Receiver dated May 4, 2022 (the “**Twelfth Report**”), and the appendices thereto; and
- (v) such further and other evidence as the lawyers may advise and this Honourable Court may permit.

May 4, 2022

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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

Schedule “A”

Topic: CIBC v. Dhillon et al; CV-19-00628293-00CL; motion for settlement approval

Time: May 10, 2022 11:00 AM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/87267936014?pwd=TUtYVnRub3FJaVZtNjJlKzlmK09Sdz09>

Meeting ID: 872 6793 6014

Passcode: 370358

One tap mobile

+16465588656,,87267936014#,,,,*370358# US (New York)

+17207072699,,87267936014#,,,,*370358# US (Denver)

Dial by your location

+1 646 558 8656 US (New York)

+1 720 707 2699 US (Denver)

+1 253 215 8782 US (Tacoma)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 346 248 7799 US (Houston)

Meeting ID: 872 6793 6014

Passcode: 370358

Find your local number: <https://us06web.zoom.us/u/kbLt3HNHr2>

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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court appointed Receiver and Manager of the Defendants*

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

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

May 4, 2022

Listing of Appendices

- Appendix A - Appointment Order
- Appendix B - Listing of the Receivership Parties
- Appendix C - Stabilization Agreement dated October 5, 2019
- Appendix D - Endorsement of Justice Hainey dated March 20, 2020
- Appendix E - Pilot Settlement Agreement dated April 29, 2022
- Appendix F - Third Report of the Receiver dated October 18, 2019
- Appendix G - Eighth Report of the Receiver dated July 21, 2020
- Appendix H - Collection Plan Order of Justice Hainey dated August 4, 2020
- Appendix I - First Omnibus Default Judgment Order dated March 15, 2021
- Appendix J - Second Omnibus Default Judgment Order dated October 7, 2021
- Appendix K - Disputed Claims Orders
- Appendix L - Claims Officer's Subsequent Decisions
- Appendix M - Central Trucking Settlement Agreement dated May 12, 2021
- Appendix N - Notice of Motion served on January 19, 2022
- Appendix O - Endorsement of Justice Conway dated February 22, 2022
- Appendix P - RSG Law and Torkin Manes Customer Accounts Garnished / Held in Trust
- Appendix Q - Letter from Counsel for the Receiver to counsel for the Torkin Manes Clients dated April 28, 2022

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**”).

1.2 Purpose of this Report

1.2.1 This report is the Receiver’s twelfth report to the Court (the “**Twelfth Report**”). It is filed in respect of the Receiver’s motion for:

- Court approval of the settlement agreement entered into among SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc. (collectively “**Pilot**”), Canadian Imperial Bank of Commerce (“**CIBC**”) and the Receiver dated April 29, 2022 (the “**Pilot Settlement Agreement**”); and
- various other relief relating to the collection plan order issued by the Honourable Justice Hailey dated August 4, 2020 (the “**Collection Plan Order**”), including orders:
 - a) issuing judgments in the Receiver’s favour in respect of Disputed Claims for which the Claims Officer has issued a decision in favour of the Receiver;
 - b) issuing judgment in the Receiver’s favour in respect to a Subject Customer that has defaulted on its Settlement Agreement; and
 - c) authorising the disbursement of funds held by the Receiver in relation to judgments issued against certain Subject Customers represented by Torkin Manes LLP.

1.3 Reliance on Information, Interpretation and Publication of Materials

1.3.1 In preparing this Twelfth 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 Twelfth Report has been prepared for the use of this Court in respect of the above-noted relief. This Twelfth 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 Twelfth 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.

2.1 908's Relationship with Pilot

- 2.1.1 Prior to 908's receivership, Pilot was a primary supplier of bulk fuel sales and specialised card services for 908's Fleet Card Business.
- 2.1.2 Following the Appointment Order, Pilot, CIBC and the Receiver entered into a Stabilization Agreement dated October 5, 2019 (the "**Stabilization Agreement**"). A copy of the Stabilization Agreement is attached as **Appendix "C"**.
- 2.1.3 Pilot continued to supply fuel to 908 until the Receiver terminated 908's business operations on October 11, 2019.

2.2 Pilot's Claim

- 2.2.1 Pilot asserted claims to priority payment for the post-Appointment Order supply of fuel from the Receiver and assets held by the Receiver in the amount of \$4,594,495.90, in connection with that supply.
- 2.2.2 The Receiver asserted that it had not affirmed Pilot's contracts with the Debtors, and that Pilot was therefore only entitled to be paid *pari passu* with the other unsecured creditors in the estate.

2.3 Dispute Resolution

- 2.3.1 On March 20, 2020, counsel for Pilot, CIBC and the Receiver attended a case conference before Justice Hainey, to address Pilot's proposed motion for payment of amounts purportedly owing in relation to fuel supplied pursuant to the Stabilization Agreement. At this case conference, Justice Hainey refused to schedule the motion, finding that it did not meet the urgency criteria referred to in the then-operative COVID-19 Hearing Protocol. Instead, Justice Hainey urged the parties to negotiate a resolution to the dispute without a hearing. A copy of Justice Hainey's endorsement is attached as **Appendix "D"**.
- 2.3.2 Following the case conference, the parties participated in a mediation held June 30, 2021. While the parties were not able to reach a settlement during the mediation, they made progress toward resolving the dispute.

2.4 Settlement

- 2.4.1 Following the mediation, the parties continued to negotiate without the assistance of outside parties. After significant discussion, the parties reached a negotiated settlement of the dispute.
- 2.4.2 The settlement is memorialized in the Pilot Settlement Agreement, a copy of which is attached as **Appendix "E"**.
- 2.4.3 The Receiver seeks this Court's approval of the Pilot Settlement Agreement, as required by the terms thereof.

3.1 Fleet Card Business

- 3.1.1 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. Before the receivership, the Fleet Card Business generated revenues of approximately \$1.1 million per day. A copy of the Third Report, without appendices, is attached as **Appendix “F”**.
- 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 at 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.
- 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 The Receiver reported on the Fleet Card Business and its efforts to collect amounts owing to 908 from Fleet Card Customers (the “**Fleet Card A/R**”) in greater detail in the Third Report and in the eighth report of the Receiver dated July 21, 2020 (the “**Eighth Report**”). A copy of the Eighth Report, without appendices, is attached as **Appendix “G”**.

3.2 The Collection Plan

- 3.2.1 On August 4, 2020, the Honourable Justice Hainey issued the Collection Plan Order. 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, for the purpose of collecting the Fleet Card A/R. 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. A copy of the Collection Plan Order is attached as **Appendix “H”**.
- 3.2.2 Since August 4, 2020, the Receiver has administered the Collection Plan Order, as reported in the Tenth Report dated March 9, 2021 (the “**Tenth Report**”), and the Eleventh Report dated October 4, 2021 (the “**Eleventh Report**”). The Receiver’s actions in this regard have included the following:

- on March 15, 2021, the Receiver obtained an Order from the Honourable Justice Hainey of the Court (the “**First Omnibus Default Judgment Order**”) on the basis of the First Default Judgment Report issued by the Claims Officer dated March 8, 2021. A copy of the First Omnibus Default Judgment Order is attached as **Appendix “I”**;
- on October 7, 2021, the Receiver obtained an Order from the Honourable Justice Koehnen of the Court (the “**Second Omnibus Default Judgment Order**”) on the basis of the Second Default Judgment Report issued by the Claims Officer on October 2, 2021. A copy of the Second Omnibus Default Judgment Order is attached as **Appendix “J”**;
- the Receiver received 38 Notices of Dispute submitted in accordance with the Collection Plan Order. The Receiver negotiated settlements in respect of 25 of the Claims in respect of which it received a Notice of Dispute (the “**Disputed Claims**”). Initially, the Receiver submitted five Disputed Claims to the Claims Officer for adjudication, and settled two of those Disputed Claims prior to a decision being rendered by the Claims Officer;
- the Claims Officer rendered a decision in favour of the Receiver in respect of two of the Disputed Claims (the “**Claims Officer’s Decisions**”). On October 7, 2021, the Receiver obtained an Order from the Honourable Justice Koehnen of the Court (the “**Disputed Claims Orders**”), which made the Claims Officer’s Decisions enforceable. Copies of the Disputed Claims Orders are attached as **Appendix “K”**;
- the Receiver has sought to enforce the judgments obtained pursuant to the First Omnibus Default Judgment Order, the Second Omnibus Default Judgment Order, and the Disputed Claims Orders (collectively, the “**Judgments**”) including by issuing notices of garnishment to the applicable Subject Customers, and referring certain Judgments to a third party collection agency; and
- the Receiver has negotiated with Subject Customers for the purpose of arriving at consensual resolutions of the Receiver’s Claims.

3.3 Further Judgments Sought Pursuant to the Collection Plan Order

3.3.1 Since October 2021, the Claims Officer has issued two more decisions in respect of Disputed Claims, as follows (the “**Claims Officer’s Subsequent Decisions**”):

- as against Simcom International Inc. in the sum of CAD\$6,854.16 dated February 14, 2022; and
- as against JJ Transportation Inc. in the sum of CAD\$89,991.43 dated March 14, 2022.

3.3.2 Copies of the Claims Officer’s Subsequent Decisions are attached as **Appendix “L”**. The Receiver seeks judgment on the terms of the Claims Officer’s Subsequent Decisions, in accordance with the Collection Plan Order.

- 3.3.3 On May 12, 2021, the Receiver entered into a settlement agreement (the “**Central Trucking Settlement Agreement**”) with 1882190 Ontario Inc. operating as Central Trucking (“**Central Trucking**”). A copy of the Central Trucking Settlement Agreement is attached as **Appendix “M”**.
- 3.3.4 Central Trucking defaulted on its obligations under the Central Trucking Settlement Agreement, and has ceased responding to communications from the Receiver. Central Trucking made payments in the total amount of \$144,448.96 prior to its default. The sum of \$49,000 remains outstanding.
- 3.3.5 Pursuant to the Central Trucking Settlement Agreement, upon a default, Central Trucking agreed to consent to judgment in the amount set out in the Central Trucking Settlement Agreement, less any payments received up until the date of default, plus the Receiver’s costs of obtaining such judgment on a partial indemnity scale.
- 3.3.6 The Receiver seeks judgment as against Central Trucking in the sum of \$49,000, plus \$500 for costs, in accordance with the terms of the Central Trucking Settlement Agreement.

3.4 **Release of Funds Held on Behalf of Customers Represented by Torkin Manes**

- 3.4.1 As set out above, the Receiver has been engaged in efforts to enforce the Judgments, including by issuing notices of garnishment.
- 3.4.2 Where a Subject Customer had its accounts garnished, in certain cases, the Receiver agreed to suspend or terminate the notice of garnishment pending resolution discussions and/or a motion to set aside the applicable Judgment, on the condition that the Receiver would hold the garnished funds and, in some cases, additional funds provided by the Subject Customer as security, pending an agreement or court determination.
- 3.4.3 On January 19, 2022, Jeffrey Simpson of Torkin Manes LLP served on counsel for the Receiver a draft notice of motion identifying 26 Subject Customers and Guarantors represented by Torkin Manes LLP (the “**Torkin Manes Clients**”). The notice of motion purported to seek to set aside certain Judgments issued as against the Subject Customers and Guarantors identified therein. A copy of the notice of motion is attached as **Appendix “N”**.
- 3.4.4 On February 22, 2022, counsel for the Receiver and counsel for the Torkin Manes Clients attended at a scheduling appointment before the Honourable Justice Conway to address the proposed motion. The Honourable Justice Conway issued an endorsement directing counsel to discuss process, and to return for a one-hour case conference to be booked directly through the Commercial List office. A copy of this endorsement is attached as **Appendix “O”**.
- 3.4.5 Since February 22, 2022, despite requests from counsel for the Receiver, counsel for the Torkin Manes Clients has not taken any steps to advance the process.
- 3.4.6 The Receiver is holding substantial funds that have been either garnished from the Torkin Manes Clients’ bank accounts, or provided as alternate security, pending

resolution of the applicable Judgments or a court determination that the applicable Judgments ought to be set aside. Attached as **Appendix “P”** is a list of the amounts that were garnished from or provided as alternate security by the listed Torkin Manes Clients, which are currently being held by the Receiver and/or its counsel.

- 3.4.7** On April 28, 2022, counsel for the Receiver wrote to counsel for the Torkin Manes Clients to advise that they would be seeking an order from the Court directing that, if the Torkin Manes Clients fail to take concrete steps to move the matter forward by May 30, 2022, the Receiver shall be authorized to release any funds held pursuant to a garnishment or alternate security. A copy of this correspondence is attached as **Appendix “Q”**.
- 3.4.8** As of the date of this report, counsel for the Receiver has not received a response to this letter.
- 3.4.9** The Receiver therefore seeks an order directing that, if the Torkin Manes Clients fail to take concrete steps to advance their pending motion by May 30, 2022, the Receiver shall be authorized to release any funds that have been garnished from or provided as alternate security by any of the Torkin Manes Clients, as listed at Appendix P. For clarity, upon being so authorized, the Receiver shall be entitled to treat such funds in the same manner as any other funds realized through the enforcement process, without restriction.

For the reasons set out above, the Receiver respectfully requests that the Court issue an order substantially in the form of the drafts attached to the motion record.

All of which is respectfully submitted this 4th day of May 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

APPENDIX “A”

CV-19-00628293-0001
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~~ and

^{\$1,000,000}.



- (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.

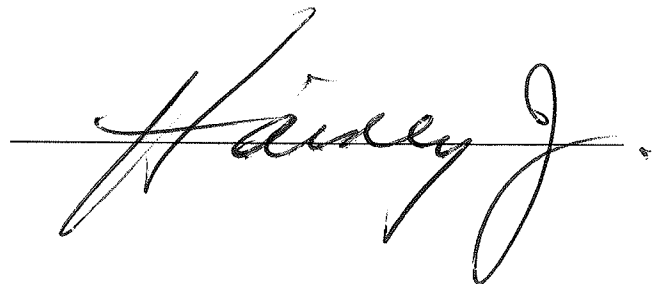
35. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

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-19-00628293-000
Court File No.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

ORDER

**LENCZNER SLAGHT ROYCE
SMITH GRIFFIN LLP**

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Tel: (416) 865-2926

Fax: (416) 865-2851

Email: mjilesen@litigate.com

Christopher Yung (62082I)

Tel: (416) 865-2976

Fax: (416) 865-3730

Email: cyung@litigate.com

Jessica Kras (77700K)

Tel: (416) 865-3718

Fax: (416) 865-6773

Email: jkras@litigate.com

Lawyers for the Plaintiff

APPENDIX “B”

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

APPENDIX “C”



October 5, 2019

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

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

Dear Mark:

Re: Interim Fuel Funding

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

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

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

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

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

complete a purchase or sale of the Fuel Card Business.

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

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

We hope to work together on the foregoing terms.

Sincerely,



Kevin Wills
SVP & Chief Financial Officer
Pilot Travel Centers LLC

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

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

CANADIAN IMPERIAL BANK OF COMMERCE

By: 
Its: vice president

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

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

By:
Its:

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

CANADIAN IMPERIAL BANK OF COMMERCE

By:
Its:

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

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



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

37452854.4

APPENDIX “D”

March 20, 2020
CV-19-00628293 - 00CC

CIBC Re Pilot

- ① This case conference was held by teleconference in accordance with the changes to the Commercial List Operations in light of the Covid-19 Crisis and the Chief Justice's Notice to the Profession dated March 15, 2020.
- ② Pilot's proposed Motion with respect to amounts owing to it for the period September 30, 2019 to October 4, 2019 will

(2)

not be scheduled at this time as it does not meet the urgency criteria referred to in our

COVID-19 hearing protocol.

I urge the parties to attempt to negotiate a resolution of this dispute without a hearing.

Haring J.

APPENDIX “E”

SETTLEMENT AGREEMENT

Settlement Agreement dated April 29, 2022 among BDO Canada Limited, in its capacity as receiver and manager (in such capacity, the “**Receiver**”) of certain entities including 908593 Ontario Limited, carrying on business as, *inter alia*, Eagle Travel Plaza (“**Eagle**”) and SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc. (collectively, “**Pilot**”).

RECITALS

A. **WHEREAS** on September 30, 2019, Canadian Imperial Bank of Commerce (“**CIBC**”) obtained an order of the Ontario Superior Court of Justice (Commercial List) (the “**Appointment Order**”) in an action bearing court file no. CV-19-00628293-00CL (the “**Action**”) appointing the Receiver as such over the assets, undertakings and properties of Eagle, 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;

B. **AND WHEREAS** the Appointment Order has been amended from time to time thereafter by Order of the Court in the Action, and the Receiver has been discharged as Receiver in respect of certain respondents, such that the Receiver is currently appointed as such over the assets, undertakings and properties of Eagle, 1393382 Ontario Limited, 2145754 Ontario Limited, 22123618 Ontario Limited, 21849722 Ontario Ltd., 22469244 Ontario Limited, 2364507 Ontario Limited and 2612550 Ontario Limited (collectively, the “**Respondents**”);

C. **AND WHEREAS** following the Appointment Order, Pilot, CIBC and the Receiver entered into a Stabilization Agreement dated October 5, 2019 (the “**Stabilization Agreement**”);

D. **AND WHEREAS** following the Appointment Order Pilot also continued to supply fuel to Eagle and has asserted claims to priority payment for that supply from the Receiver and assets held by the Receiver in the amount of CAD \$4,594,495.90 in connection with that supply (the “**Post-Filing Supply Claims**”);

E. **AND WHEREAS** Pilot has also asserted claims to priority payment from the Receiver and assets held by the Receiver on other grounds, including as set out in a letter dated October 19, 2019 from counsel to Pilot to counsel for the Receiver (the “**Remaining Claims**”);

F. **AND WHEREAS** Pilot has agreed to accept a payment of CAD \$2,100,000.00 in full and final satisfaction of any and all claims against the Receiver, CIBC or any other person related to the Stabilization Agreement, the Post-Filing Supply Claims or the Remaining Claims (collectively, the “**Claims**”) upon the terms set forth herein;

G. **AND WHEREAS** CIBC has consented and agreed to the terms of this Settlement Agreement.

NOW THEREFORE THIS AGREEMENT WITNESSES that, in consideration of the mutual covenants and agreement contained herein, including the consent and agreement of CIBC to the terms of this Settlement Agreement and for other good and valuable consideration (the


receipt and sufficiency of which are hereby acknowledged), the parties covenant and agree with the following:

1. This settlement agreement is conditional upon the granting by the Court of an order approving the settlement outlined herein (the “**Settlement Approval Order**”). The Receiver has obtained a hearing date for approval of this Settlement on May 10, 2022. Pilot and the Receiver agree to actively pursue approval of this Settlement Agreement by the Court.
2. Pilot shall forthwith execute and deliver to the Receiver the Full and Final Release attached hereto at Schedule “B” in favour of the Receiver and CIBC (the “**Release**”), which the Receiver shall hold in escrow pending payment of the Settlement Funds as set out herein. In the event the Settlement Approval Order is not granted by the Court on or before May 15, 2022, this Settlement Agreement and the Release shall become null and void.
3. The Receiver agrees to pay CAD \$2,100,000.00 (the “**Settlement Funds**”) to Pilot in full and final satisfaction of all of the Claims.
4. The Settlement Funds shall be paid to Pilot via the wire transfer instructions attached as Schedule “A” within ten (10) days of the issuance of the Settlement Approval Order.
5. This agreement may be executed and delivered in one or more counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same instrument.
6. This agreement shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein.
7. Notwithstanding any other term of this Settlement Agreement, the parties agree that it shall not encompass any unsecured claims that Pilot may have related to pre-filing supply to Eagle and Eagle’s customers under the fuel card program, and any unsecured claims related to alleged unremitted pre-filing profit share related to the following agreements: Short Term Fuel Marketing Agreement between Pilot and Eagle dated January 15, 2018 (as amended January 12, 2018, July 11, 2018, and September 1, 2018) (the “**Fuel Marketing Agreement**”); the Diesel Product Sales Agreement between SFJ Inc and 2612550 Ontario Limited dated January 1, 2018; and the Dealer Supply Contract between SFJ Inc. and 1254044 Ontario Ltd., dated October 1, 2014 (as amended October 28, 2014; December 12, 2014, and November 15, 2017) (the “**Dealer Supply Agreement**”) (collectively, the “**Pre-filing Unsecured Claims**”).

[Signature Page to Follow]

IN WITNESS WHEREOF the parties hereto have executed and delivered this Settlement Agreement on the date first above written.

BDO CANADA LIMITED, in its capacity as the receiver and manager over the assets, undertakings and properties of 908593 Ontario Limited, 1393382 Ontario Limited, 2145754 Ontario Limited, 22123618 Ontario Limited, 21849722 Ontario Ltd., 22469244 Ontario Limited, 2364507 Ontario Limited and 2612550 Ontario Limited

By: 
Name: **Chris Mazur**
Title: **Senior Vice President**

By: _____
Name:
Title:

SFJ INC.

By: _____
Name: David A. Clothier
Title: Authorized Representative

PILOT TRAVEL CENTERS LLC

By: _____
Name: Kevin Wills
Title: Authorized Representative

FLYING J CANADA INC.

By: _____
Name: Kristin K. Seabrook
Title: Authorized Representative

IN WITNESS WHEREOF the parties hereto have executed and delivered this Settlement Agreement on the date first above written.

BDO CANADA LIMITED, in its capacity as the receiver and manager over the assets, undertakings and properties of 908593 Ontario Limited, 1393382 Ontario Limited, 2145754 Ontario Limited, 22123618 Ontario Limited, 21849722 Ontario Ltd., 22469244 Ontario Limited, 2364507 Ontario Limited and 2612550 Ontario Limited

By: _____

Name:

Title:

By: _____

Name:

Title:

SFJ INC.

DocuSigned by:

By: David Clothier
D004F04D8E4B421...

Name: David A. Clothier

Title: Authorized Representative

PILOT TRAVEL CENTERS LLC

DocuSigned by:

By: Kevin Wills
114ACBE580224EA...

Name: Kevin Wills

Title: Authorized Representative

FLYING J CANADA INC.

DocuSigned by:

By: Kristin Seabrook
9A5DFEA43730447...

Name: Kristin K. Seabrook

Title: Authorized Representative

CONSENT AND AGREEMENT BY CIBC

Canadian Imperial Bank of Commerce hereby consents and agrees to the terms of this Settlement Agreement.

DATED as of the ___ day of April, 2022.

**CANADIAN IMPERIAL BANK OF
COMMERCE**

By: **Brad Kay** Digitally signed by Brad
Kay
Date: 2022.04.29 12:03:27
-04'00'

Name:
Title:

SCHEDULE "A"
WIRE INSTRUCTIONS



February 26, 2010

TO WHOM IT MAY CONCERN:

This letter is to confirm the current wiring routing number and ACH routing number for Regions Bank:

Pilot Travel Centers LLC account number with Regions is 0080005449
For wires, the routing number is 062005690
For ACH items and checks, the routing number is 064000017

These changes took effect in December 2007, after the final stages of the merger between AmSouth Bank and Regions Bank were completed. For all wire payments for Pilot Travel Centers LLC and/or Pilot Corporation, please use these routing numbers.

If you need additional information, please feel free to contact me at (865) 521-5113.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Chadwell", written over a horizontal line.

Rob Chadwell
Vice President

RC/bsn

SCHEDULE "B"
FULL AND FINAL RELEASE

WHEREAS on September 30, 2019, Canadian Imperial Bank of Commerce ("**CIBC**") obtained an order of the Ontario Superior Court of Justice (Commercial List) (the "**Appointment Order**") in an action bearing court file no. CV-19-00628293-00CL (the "**Action**") appointing BDO Canada Limited as receiver and manager over the assets, undertaking and properties (the "**Receiver**") of Eagle, 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;

AND WHEREAS the Appointment Order has been amended from time to time thereafter by Order of the Court in the Action, and the Receiver has been discharged as Receiver in respect of certain respondents, such that the Receiver is currently appointed as such over the assets, undertakings and properties of Eagle, 1393382 Ontario Limited, 2145754 Ontario Limited, 22123618 Ontario Limited, 21849722 Ontario Ltd., 22469244 Ontario Limited, 2364507 Ontario Limited and 2612550 Ontario Limited (collectively, the "**Respondents**");

AND WHEREAS following the Appointment Order, Pilot, CIBC and the Receiver entered into a Stabilization Agreement dated October 5, 2019 (the "**Stabilization Agreement**");

AND WHEREAS prior to the Appointment Order, SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc. (collectively, "**Pilot**") also continued to supply fuel to Eagle and has asserted claims to priority payment for that supply from the Receiver and assets held by the Receiver in the amount of CAD \$4,594,495.90 in connection with that supply (the "**Post-Filing Supply Claims**");

AND WHEREAS Pilot has also asserted claims to priority payment from the Receiver and assets held by the Receiver on other grounds, including as set out in a letter dated October 19, 2019 from counsel to Pilot to counsel for the Receiver (the "**Remaining Claims**");

AND WHEREAS Pilot, the Receiver and CIBC have agreed to settle all of Pilot's claims against the Receiver, CIBC or any other person related to the Stabilization Agreement, the Post-Filing

Supply Claims or the Remaining Claims (collectively, the “**Claims**”) upon terms set out in a Settlement Agreement dated April 29, 2022 (the “**Settlement Agreement**”); and

AND WHEREAS CIBC has consented to the terms of the Settlement Agreement.

NOW THEREFORE in consideration of the foregoing, the receipt and sufficiency of which is hereby acknowledged, Pilot on its own behalf and on behalf of its affiliates, officers, directors, partners, employees, successors, assigns and legal representatives, in their capacity as such, as the case may be, (collectively, the “**Releasors**”) **DO HEREBY IRREVOCABLY RELEASE, REMISE AND FOREVER DISCHARGE** the Receiver and CIBC and all of their respective affiliates, officers, directors, partners, employees, successors, assigns and legal representatives, in their capacity as such, as the case may be (collectively, the “**Releasees**”) from and against all known and unknown manner of action, causes of action, suits, dues, debts, sums of money, costs, accounts, interests, bonds, covenants, contracts, and claims whatsoever existing up to the present time which the Releasors (or any of them) now have against the Releasees (or any of them) in any way related to the Claims (all of the foregoing, the “**Released Claims**”).

IT IS UNDERSTOOD AND AGREED that, for greater certainty, “Released Claims” shall exclude anything in relation to the obligations under this Release or the Settlement Agreement. In addition, Released Claims shall not include any unsecured claims Pilot may have related to pre-filing supply to Eagle and Eagle’s customers under the fuel card program, and any unsecured claims related to alleged unremitted pre-filing profit share related to the following agreements: Short Term Fuel Marketing Agreement between Pilot and Eagle dated January 15, 2018 (as amended January 12, 2018, July 11, 2018, and September 1, 2018) (the “Fuel Marketing Agreement”); the Diesel Product Sales Agreement between SFJ Inc and 2612550 Ontario Limited dated January 1, 2018; and the Dealer Supply Contract between SFJ Inc. and 1254044 Ontario Ltd. (“Eagle”) dated October 1, 2014 (as amended October 28, 2014; December 12, 2014, and November 15, 2017) (the “Dealer Supply Agreement”) (collectively, the “Pre-filing Unsecured Indebtedness”).

AND FOR THE SAID CONSIDERATION, the Releasors agree not to make any claims or take any proceedings (whether by way of action, application, motion or any other form) in any court or other forum against any party that might claim, in any manner or forum, contribution or

indemnity (at common law, in equity, under the provisions of any statute or under any applicable rules of court, or otherwise) from any of the Releasors in relation to the Released Claims (collectively, the “**Barred Proceedings**” or any one of them, a “**Barred Proceeding**”). If any one or more of the Releasors commences or continues a Barred Proceeding, the party commencing or continuing the Barred Proceeding will immediately discontinue the claim or proceeding, and will be jointly and severally liable to Releasees for the legal fees and costs reasonably incurred as a result of that party’s commencement or continuation of such claim or proceeding.

AND FOR THE SAID CONSIDERATION, Pilot hereby represents and warrants that the Releasors have not assigned to any person or entity any of the Released Claims released herein, nor any of the claims or proceedings which it has agreed herein not to make.

IT IS UNDERSTOOD AND AGREED THAT if any of the Releasors hereafter make any claims or demands or take or threaten to take any action or other proceeding against any of the Releasees on the basis of the Released Claims discharged by this Release, then this Release may be raised as an estoppel to any such claim, demand, action or proceeding.

IT IS UNDERSTOOD AND AGREED that, by the settlement of this matter and entering into this Release, and the terms of this Release, none of Pilot, the Receiver or CIBC admits liability in any respect, and any such liability is expressly denied.

EACH OF THE UNDERSIGNED hereby acknowledges and agrees that it, he or she fully understands the terms of this Release, has full capacity to execute it, and has delivered same voluntarily, after having had the opportunity to obtain independent legal advice, for the purpose of making full and final compromise and settlement of the Released Claims, and that, except as set out in the Settlement Agreement, he or she has not been induced to execute this Release by reason of any representation or warranty of any nature or kind whatsoever and there is no condition, express or implied, or collateral agreement affecting this Release except as provided herein.

THIS RELEASE shall be construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

THIS RELEASE may be executed in counterparts that may be transmitted electronically, and all such counterparts shall for all purposes constitute one release binding on the Releasors notwithstanding that all signatories do not execute the same counterparts.

THIS RELEASE shall be effective as of **the 29th day of April, 2022**, regardless of when executed.

SFJ INC

DocuSigned by:

By: David Clothier
D001F01D8E4B421...
Name: David A. Clothier
Title: Authorized Representative

PILOT TRAVEL CENTERS LLC

DocuSigned by:

By: Kevin Wills
114ACBE580224EA...
Name: Kevin Wills
Title: Authorized Representative

FLYING J CANADA INC.

DocuSigned by:

By: Kristin Seabrook
0A5DFEA43730447...
Name: Kristin K. Seabrook
Title: Authorized Representative

APPENDIX “F”

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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- 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)
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- 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
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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’ 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.

- 3.2.11** At the October 9 meeting, the Receiver again discussed with Simran the September 30, 2019 accounts receivable and requested Simran’s assistance with preparing same. Simran advised that it would take up to 4 to 6 hours to complete, and that he could assist on either October 10 or 11. The Receiver did not hear from Simran on October 10, and on October 11 texted him at approximately 9:00 a.m. on the cell phone number Simran had previously responded to, to request that he attend the Bloomfield Location to assist in the preparation of the accounts receivable listing as discussed on October 9. The Receiver did not receive a response.
- 3.2.12** There is no easy way to determine which customers have paid which invoices, as this is not tracked in any system. This is exemplified in Simran’s comments regarding the accounts receivable listing, noted above. Management appears to have used excel spreadsheets that were not integrated with any accounting systems to record the accounts receivable information, but there is no way to determine if the information is accurate or complete. The Receiver is attempting to obtain third party information to confirm the information supplied by Simran.
- 3.2.13** As detailed above, despite Simran and Mandeep providing some initial information to the Receiver about the Business in the meetings on October 3 and 4, and Simran attending for short meetings at the Bloomfield Location on October 7 and 9, thereafter neither Simran nor Mandeep responded promptly, adequately, or at all, to the Receiver’s requests for assistance. In particular, the Receiver notes that Simran was not able to provide the Receiver with a current accounts receivable listing in order for the Receiver to collect outstanding accounts.
- 3.2.14** In summary, the Receiver has determined that record-keeping for the Fleet Card Business was wholly inadequate. In some cases, crucial operational information does not exist except to the extent that Simran personally has knowledge of such information. In addition, the Fleet Card Business lacks written policies and procedures that would permit anyone other than Simran to carry on the Business. The situation has been aggravated by the Individual Defendants’ apparent removal of information from the Business in the days leading up to the Receiver’s appointment, and by the Individual Defendants’ failure to co-operate substantively with the Receiver, except for the minor assistance detailed above.

3.3 Anton Piller Order Records

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



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

37538255.10

APPENDIX “G”

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

1.1 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 Hailey 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.

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

40530488.5

APPENDIX “H”

**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 Undefended 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 16, 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.

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).

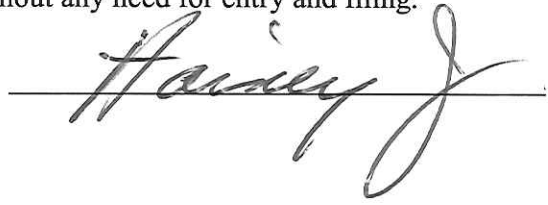
56. **THIS COURT ORDERS** that all Subject Customers are required to preserve evidence which they know or ought to know is relevant to a Receiver's Claim.

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 "Audrey J.", is written over a solid horizontal line. The signature is positioned to the right of the main text block.

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 Hailey 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

**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

Steven L. Graff - LSO No. 31871V
Tel: 416-865-7726
Email: sgraff@airdberlis.com

Dennis M. O'Leary - LSO No. 24184H
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Miranda Spence - LSO No. 60621M
Tel: 416-865-3414
Email: mspence@airdberlis.com

Fax (416) 863-1515

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

Steven L. Graff - LSO No. 31871V
Tel: 416-865-7726
Email: sgraff@airdberlis.com

Dennis M. O'Leary - LSO No. 24184H
Tel (416) 863-1500
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Miranda Spence - LSO No. 60621M
Tel: 416-865-3414
Email: mspence@airdberlis.com

Fax (416) 863-1515

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

Steven L. Graff - LSO No. 31871V
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Miranda Spence - LSO No. 60621M
Tel: 416-865-3414
Email: mspence@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.

41009914.1

APPENDIX “I”

CIBC

v.

DHILLON et al.

① This ex parte motion is granted on the terms of the attached Omnibus Default Judgment Order.

Haining J.

March 15, 2021

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	MONDAY, THE 15th
)	
JUSTICE HAINEY)	DAY OF MARCH, 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

OMNIBUS DEFAULT JUDGMENT 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 “**Omnibus Default Judgment Order**”) granting default judgment against the Defaulting Subject Customers (as defined below) was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Tenth Report of the Receiver dated March 9, 2021 (the “**Tenth Report**”), and the First Report of the Claims Officer dated March 8, 2021 appended thereto, 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.

DEFAULT JUDGMENT

2. **THIS COURT ORDERS** that service of the Claims Package on the Subject Customers listed in Schedule “A” to this Order (the “**Defaulting Subject Customers**”), by sending a copy of the Claims Package by ordinary mail or email to the last known address or email address of the Defaulting Subject Customers, as described in the Tenth Report, is hereby validated.

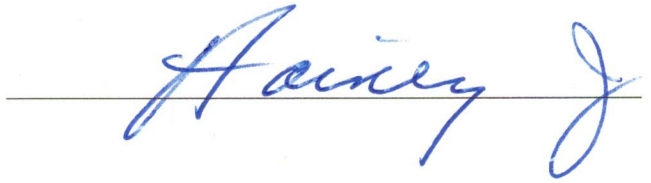
3. **THIS COURT ORDERS** that the Defaulting Subject Customers are hereby noted in default.

4. **IT IS FURTHER ORDERED AND ADJUDGED** that the Defaulting Subject Customers shall pay to 908 those amounts listed in Schedule “A” to this Order.

5. **IT IS FURTHER ORDERED AND DIRECTED** that the Registrar shall issue judgments against the Defaulting Subject Customers in the forms attached as Schedule “B” to this Order.

6. **THIS COURT ORDERS** that, for greater certainty, the within judgment shall not affect the rights and interests of any Subject Customers not named in Schedule “A” to this Order.

7. **THIS COURT ORDERS** that this Omnibus Default Judgment 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 blue ink, appearing to read "Hainey J", is written over a horizontal line.

Schedule “A” – Default Judgment List

See attached.

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
35303		Tasmia Trans Inc.	31/Aug/20	Email		608,630.59	27,065.66	993.10	150,019.99	786,709.34
35303	X	Humaira Ammar	27/Aug/20	Std Mail		608,630.59	27,065.66	993.10	150,019.99	786,709.34
BRXBN		2137458 Ontario Inc. o/a Peace Transportation	31/Aug/20	Email	29/Jan/21	2,349.92	-	993.10	579.23	3,922.25
BMZ6F		2137458 Ontario Inc. o/a Peace Transportation	31/Aug/20	Email	29/Jan/21	24,751.49	2,952.20	993.10	6,100.93	34,797.72
34806		2137458 Ontario Inc. o/a Peace Transportation	31/Aug/20	Email	29/Jan/21	574,126.11	27,294.93	993.10	141,515.05	743,929.20
35298		2230353 Ontario Inc. o/a A2 Logistics	27/Aug/20	Std Mail	29/Jan/21	17,124.37	1,998.36	993.10	4,220.94	24,336.77
34199		2230353 Ontario Inc. o/a A2 Logistics	31/Aug/20	Email	29/Jan/21	21,439.59	3,576.34	993.10	5,284.59	31,293.61
BSNC6		Eagle Heights Transportation Inc.	31/Aug/20	Email/Std	29/Jan/21	39,609.36	3,930.16	500.00	9,763.22	53,802.74
35282		Eagle Heights Transportation Inc.	31/Aug/20	Email/Std	29/Jan/21	391,803.41	-	500.00	96,574.75	488,878.16
35282	X	Muhammed Jawad Hassan	31/Aug/20	Email	29/Jan/21	391,803.41	-	500.00	96,574.75	488,878.16
BSNC6	X	Muhammed Jawad Hassan	31/Aug/20	Email	29/Jan/21	39,609.36	3,930.16	500.00	9,763.22	53,802.74
34217		Fast Forward Xpress Ltd.	31/Aug/20	Email	29/Jan/21	255,506.40	1,062.19	993.10	62,979.19	320,540.88
BMZ6H		Deltaura Canada Inc.	1/Sep/20	Email		291,665.44	-	993.10	71,891.96	364,550.51
BMZ6H	X	Janily Javen	27/Aug/20	Std Mail		291,665.44	-	993.10	71,891.96	364,550.51
BMZ6J		Deltaura Logistics USA Inc.	1/Sep/20	Email		187,488.02	-	493.10	46,213.50	234,194.62
BMZ6J	X	Janily Javen	27/Aug/20	Std Mail		187,488.02	-	493.10	46,213.50	234,194.62
10294		Eli Logistics Solutions Inc.	31/Aug/20	Email		250,357.81	-	993.10	61,710.13	313,061.03
10294	X	Cherion Tinu Pakkath	31/Aug/20	Email		250,357.81	-	993.10	61,710.13	313,061.03
10294	X	Ali Shail	27/Aug/20	Std Mail		250,357.81	-	993.10	61,710.13	313,061.03
38717		Preston Freight System Inc.	31/Aug/20	Email	29/Jan/21	195,611.95	8,640.72	993.10	48,215.95	253,461.72
BLJGB		Roadmaster Freight Systems Ltd.	31/Aug/20	Email	29/Jan/21	218,277.71	-	993.10	53,802.79	273,073.59
10290		AH Gary Transport Inc.	31/Aug/20	Email		156,015.52	6,648.63	993.10	38,455.92	202,113.17
36985		Jagjot Express Inc.	31/Aug/20	Email		184,193.39	10,849.39	993.10	45,401.40	241,437.28
35781		Hanjra Haulers Inc.	31/Aug/20	Email	29/Jan/21	181,335.14	3,391.20	993.10	44,696.90	230,416.35
35294		7624123 Canada Inc.	27/Aug/20	Std Mail		125,184.51	-	993.10	30,856.45	157,034.06
BLJGS		Himalya Express Inc.	31/Aug/20	Email/Std	29/Jan/21	64,066.69	3,344.35	993.10	15,791.67	84,195.81
10287		Himalya Express Inc.	31/Aug/20	Email/Std	29/Jan/21	142,116.67	-	993.10	35,030.02	178,139.79
34805		Rayman Motor Freight Systems Inc.	31/Aug/20	Email	29/Jan/21	125,956.45	8,766.73	993.10	31,046.71	166,762.98
34210		SBS Expedited Services Ltd.	31/Aug/20	Email		128,139.09	9,179.51	993.10	31,584.72	169,896.41
34210	X	Sukhjinder S. Sidhu	27/Aug/20	Std Mail		128,139.09	9,179.51	993.10	31,584.72	169,896.41
34210	X	Naginder S. Kharod	27/Aug/20	Std Mail		128,139.09	9,179.51	993.10	31,584.72	169,896.41
BMZ73		Balram Brothers Logistics Inc.	31/Aug/20	Email		2,922.66	-	500.00	720.39	4,143.05
35640		Balram Brothers Logistics Inc.	31/Aug/20	Email		133,671.39	-	993.10	32,948.35	167,612.84
35640	X	Yogesh Koshal	27/Aug/20	Std Mail		133,671.39	-	993.10	32,948.35	167,612.84
BMZ73	X	Yogesh Koshal	27/Aug/20	Std Mail		2,922.66	-	500.00	720.39	4,143.05
34815		6350658 Canada Inc. o/a Velocity Transport and Velocity Transport Inc.	31/Aug/20	Email	29/Jan/21	147,020.66	10,335.53	993.10	36,238.80	194,588.08
34819		Cargo Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	91,476.22	6,049.66	993.10	22,547.76	121,066.74
34819	X	Hardeep Bhullar	27/Aug/20	Std Mail	29/Jan/21	91,476.22	6,049.66	993.10	22,547.76	121,066.74
34043		Destiny Transport Group Inc.	31/Aug/20	Email	29/Jan/21	110,697.74	4,254.07	993.10	27,285.62	143,230.53
34043	X	Gurnit Virdi	27/Aug/20	Std Mail	29/Jan/21	110,697.74	4,254.07	993.10	27,285.62	143,230.53
39892		Cheema Carriers Corp.	31/Aug/20	Email	29/Jan/21	127,547.45	8,406.68	993.10	31,438.88	168,386.10
35661		Skyline Transport Inc.	31/Aug/20	Email	29/Jan/21	127,340.11	8,780.81	993.10	31,387.78	168,501.80
35661	X	Harnek S. Kang	27/Aug/20	Std Mail	29/Jan/21	127,340.11	8,780.81	993.10	31,387.78	168,501.80
32615		LSI Logistix Canada Inc.	27/Aug/20	Std Mail	29/Jan/21	115,241.33	-	993.10	28,405.59	144,640.02

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
35361		Aero Freightlines Inc.	31/Aug/20	Email		80,176.31	9,510.45	993.10	19,762.48	110,442.34
35767		Xoom Logistics Inc.	31/Aug/20	Email		144,988.22	-	993.10	35,737.82	181,719.14
35767	X	Zahid Iqbal	31/Aug/20	Email		144,988.22	-	993.10	35,737.82	181,719.14
35767	X	Khurram Awan	27/Aug/20	Std Mail		144,988.22	-	993.10	35,737.82	181,719.14
BSNKH		9249-7833 Quebec Inc.	31/Aug/20	Email		86,004.87	4,453.19	993.10	21,199.15	112,650.31
35972		2141111 Alberta Ltd. dba North Trans Logistics	31/Aug/20	Email	29/Jan/21	79,376.77	1,552.48	993.10	19,565.40	101,487.75
35972	X	Adnan Ahmed Luk	27/Aug/20	Std Mail	29/Jan/21	79,376.77	1,552.48	993.10	19,565.40	101,487.75
35972	X	Malik Aziz	27/Aug/20	Std Mail	29/Jan/21	79,376.77	1,552.48	993.10	19,565.40	101,487.75
10031		Sondh Freight Systems Inc.	31/Aug/20	Email		70,953.47	5,763.50	993.10	17,489.16	95,199.24
10244		Navi Logistics Inc.	31/Aug/20	Email		5,462.47	686.93	993.10	572.73	7,142.50
10244	X	Gurpreet Singh Makkar	27/Aug/20	Std Mail		5,462.47	686.93	993.10	572.73	7,142.50
BVX6N		Billing Transport Ltd.	31/Aug/20	Email		2,154.90	155.82	493.10	225.95	2,803.81
35378		Bartia Transport Inc.	27/Aug/20	Std Mail		83,989.40	5,729.68	993.10	8,806.15	90,712.18
35281		Gem Transport Inc.	31/Aug/20	Email	29/Jan/21	12,110.55	-	493.10	1,269.78	12,603.65
35281	X	Trilochan Minias	27/Aug/20	Std Mail	29/Jan/21	12,110.55	-	493.10	1,269.78	12,603.65
10789		IFM Enterprises Inc.	31/Aug/20	Email		6,721.67	567.39	993.10	704.76	8,282.15
10789	X	Muhammad I. Idrees	27/Aug/20	Std Mail		6,721.67	567.39	993.10	704.76	8,282.15
BMD6Q		Navjot Transportation Inc.	31/Aug/20	Email	29/Jan/21	9,069.10	1,563.91	993.10	950.89	11,626.11
BMD6Q	X	Karamjit Singh Grewal	27/Aug/20	Std Mail	29/Jan/21	9,069.10	1,563.91	993.10	950.89	11,626.11
BMD6Q	X	Cusbare Singh	27/Aug/20	Std Mail	29/Jan/21	9,069.10	1,563.91	993.10	950.89	11,626.11
BLNX9		Primeline Logistics Inc.	27/Aug/20	Std Mail	29/Jan/21	63,190.39	-	993.10	15,575.66	79,759.15
35947		Montana Group of Companies Ltd.	31/Aug/20	Email		130,995.67	8,160.66	993.10	32,288.82	172,438.25
35947	X	Manjinder Singh Munjial	27/Aug/20	Std Mail		130,995.67	8,160.66	993.10	32,288.82	172,438.25
BQH4L		Montana Group of Companies Ltd.	31/Aug/20	Email		97,485.45	-	993.10	24,028.98	122,507.54
BQH4L	X	Manjinder Singh Munjial	27/Aug/20	Std Mail		97,485.45	-	993.10	24,028.98	122,507.54
35765		Hightek Carriers Inc.	31/Aug/20	Email		79,248.76	5,829.77	993.10	19,533.84	105,605.47
35765	X	Baljit Singh	31/Aug/20	Email		79,248.76	5,829.77	993.10	19,533.84	105,605.47
34059		Roadish Transport Inc.	31/Aug/20	Email		68,064.26	4,463.86	993.10	16,777.01	90,298.23
34059	X	Sohaib Razzaq	27/Aug/20	Std Mail		68,064.26	4,463.86	993.10	16,777.01	90,298.23
36950		Ontime Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	111,671.41	6,491.53	993.10	27,525.64	146,681.67
36857		2223587 Ontario Ltd.	31/Aug/20	Email		63,585.86	-	993.10	15,673.15	80,252.10
35482		Winnipeg Trend-Line Inc.	31/Aug/20	Email	29/Jan/21	70,811.13	5,528.04	993.10	17,454.07	94,786.35
35482	X	Tejinderpreet Singh	27/Aug/20	Std Mail	29/Jan/21	70,811.13	5,528.04	993.10	17,454.07	94,786.35
11448		Star Transportation Inc.	31/Aug/20	Email		54,685.33	4,661.18	993.10	13,479.27	73,818.88
BR5V2		Star Transportation Inc.	31/Aug/20	Email		16,846.77	3,159.70	993.10	4,152.52	25,152.09
39898		7669925 Canada Ltd dba FTA Logix Inc.	31/Aug/20	Email/Std	29/Jan/21	55,721.85	7,728.54	993.10	13,734.77	78,178.26
34038		JR Action Inc.	31/Aug/20	Email		59,083.17	4,646.63	500.00	14,563.27	78,793.07
34038	X	Surjit Sekhon	27/Aug/20	Std Mail		59,083.17	4,646.63	500.00	14,563.27	78,793.07
34038	X	Gagandeep Singh	27/Aug/20	Std Mail		59,083.17	4,646.63	500.00	14,563.27	78,793.07
34780		2510682 Ontario Inc. dba Transport Dufresne	31/Aug/20	Email	29/Jan/21	49,037.50	8,267.29	993.10	12,087.14	70,385.03
35764		2559732 Ontario Inc. dba BL Group	31/Aug/20	Email	29/Jan/21	49,320.78	6,613.15	993.10	12,156.97	69,084.00
BSPDL		2559732 Ontario Inc. dba BL Group	31/Aug/20	Email	29/Jan/21	51,031.77	1,763.74	993.10	12,578.71	66,367.33
10852		Tyson Logistics Inc.	31/Aug/20	Email		88,813.85	67.38	993.10	21,891.52	111,765.84
BJN44		2290605 Ontario Inc. dba STL	31/Aug/20	Email		27,802.35	1,524.84	993.10	6,852.95	37,173.24

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
35660		2290605 Ontario Inc. dba STL	31/Aug/20	Email	29/Jan/21	62,576.96	4,009.74	993.10	15,424.46	83,004.27
BJN45		Sohi Truck Line Inc.	31/Aug/20	Email	29/Jan/21	12,466.15	627.73	993.10	3,072.76	17,159.74
BJN45	X	Jagjit Sohi	27/Aug/20	Std Mail	29/Jan/21	12,466.15	627.73	993.10	3,072.76	17,159.74
32644		Dhillon & Son Transport Inc.	31/Aug/20	Email	2/Feb/21	55,914.21	-	993.10	13,782.17	70,689.48
11449		Honeybee Transportation Inc.	31/Aug/20	Email		37,691.23	6,834.19	993.10	9,290.44	54,808.96
11449	X	Pasa Kol	27/Aug/20	Std Mail		37,691.23	6,834.19	993.10	9,290.44	54,808.96
10841		Transway Transport Inc.	31/Aug/20	Email		74,801.14	-	993.10	18,437.55	94,231.80
35771		Non-Stop Fastfreight Inc.	31/Aug/20	Email	29/Jan/21	79,011.41	-	993.10	19,475.35	99,479.86
34204		2004420 Ontario Inc.	31/Aug/20	Email	29/Jan/21	58,683.19	9,955.98	993.10	14,464.67	84,096.95
10840		Sahib Freight Services Inc.	31/Aug/20	Email		42,328.79	6,848.54	993.10	10,433.52	60,603.95
10840	X	Sarabpreet S. Pangli	31/Aug/20	Email		42,328.79	6,848.54	993.10	10,433.52	60,603.95
35653		Sahib Freight Services Inc.	31/Aug/20	Email		1,013.07	178.60	500.00	249.71	1,941.38
34803		6803512 Canada Inc. o/a Elite Freight Lines	31/Aug/20	Email	29/Jan/21	55,116.26	2,225.38	993.10	13,638.24	71,972.97
34034		10656330 Canada Inc. dba H&M Freight	31/Aug/20	Email	29/Jan/21	40,202.73	5,610.29	993.10	9,909.48	56,715.60
10249		P.Kahlon Transport Inc.	31/Aug/20	Email	29/Jan/21	45,244.35	7,681.68	993.10	11,152.18	65,071.30
10269		Shamiraah International Inc.	31/Aug/20	Email		32,181.64	6,069.65	993.10	7,932.38	47,176.78
10269	X	Shabeena Begam	27/Aug/20	Std Mail		32,181.64	6,069.65	993.10	7,932.38	47,176.78
10658		Galactic Express Inc.	31/Aug/20	Email	29/Jan/21	34,826.86	3,579.95	993.10	8,584.40	47,984.30
10658	X	Harkeert Sangha	31/Aug/20	Email	29/Jan/21	34,826.86	3,579.95	993.10	8,584.40	47,984.30
BTXQT		Galactic Express Inc.	31/Aug/20	Email	29/Jan/21	4,662.74	-	993.10	1,149.31	6,805.14
10602		Sailors Group Ltd.	31/Aug/20	Email		38,940.75	6,810.27	993.10	9,598.41	56,342.54
10602	X	Jagroop Singh	27/Aug/20	Std Mail		38,940.75	6,810.27	993.10	9,598.41	56,342.54
10602	X	Malook Singh	27/Aug/20	Std Mail		38,940.75	6,810.27	993.10	9,598.41	56,342.54
35275		Sky View Transport Ltd.	31/Aug/20	Email		39,098.35	5,567.15	993.10	9,637.27	55,295.88
34807		Load Force Logistics Inc.	31/Aug/20	Email	29/Jan/21	49,115.41	7,367.61	993.10	12,106.37	69,582.48
35662		Roll X Carriers Inc.	31/Aug/20	Email		32,110.10	4,108.87	993.10	7,914.73	45,126.80
35662	X	Khurram S. Awan	31/Aug/20	Email		32,110.10	4,108.87	993.10	7,914.73	45,126.80
BMWZY		1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport	31/Aug/20	Email	29/Jan/21	43,790.50	4,030.46	993.10	10,793.83	59,607.89
11442		1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport	31/Aug/20	Email	29/Jan/21	10,793.70	1,012.05	993.10	2,749.64	15,548.48
35283		2000438 Ontario Inc. dba CK Carriers	31/Aug/20	Email	29/Jan/21	50,700.33	-	993.10	12,497.01	64,190.45
BTVYS		Canamro Transport Ltd.	31/Aug/20	Email		31,133.15	4,555.87	993.10	7,673.93	44,356.05
BTVYS	X	Sharandeep S Atwal	27/Aug/20	Std Mail		31,133.15	4,555.87	993.10	7,673.93	44,356.05
35085		Alcor Transport Inc.	31/Aug/20	Email		39,714.17	4,133.89	993.10	9,789.06	54,630.22
35999		AH Logistic Services Inc.	31/Aug/20	Email		29,182.07	4,804.97	993.10	7,193.02	42,173.16
35999	X	Raja Ali	27/Aug/20	Std Mail		29,182.07	4,804.97	993.10	7,193.02	42,173.16
35775		Gulf Line Group Ltd.	31/Aug/20	Email	29/Jan/21	44,009.65	8,199.75	993.10	10,847.85	64,050.34
36984		2238749 Ontario Inc. dba Wal Trux	31/Aug/20	Email	29/Jan/21	33,701.74	2,902.26	993.10	8,307.07	45,904.17
36905		9319-3514 Quebec Inc.	31/Aug/20	Email		25,824.63	3,617.34	500.00	6,365.45	36,307.42
10279		2035308 Alberta Ltd. dba Straton Transport Ltd.	31/Aug/20	Email	29/Jan/21	27,987.98	2,086.90	993.10	7,034.51	38,102.49
10279	X	Swinderjit Singh	27/Aug/20	Std Mail	29/Jan/21	27,987.98	2,086.90	993.10	7,034.51	38,102.49
10639		107017009 Canada Inc. O/A TGR-Trans	31/Aug/20	Email	29/Jan/21	28,813.43	3,962.61	993.10	7,102.15	40,871.30
10639	X	Manpreet Singh	27/Aug/20	Std Mail	29/Jan/21	28,813.43	3,962.61	993.10	7,102.15	40,871.30
39903		Gill Roadways Inc.	31/Aug/20	Email		28,823.51	2,589.31	993.10	7,104.64	39,510.56
BVJJ1		Drive Force Ltd.	27/Aug/20	Std Mail		47,290.43	-	993.10	11,656.49	59,940.02

		FINAL	Original			AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
Customer Code	Guarantor	Subject Customer/Guarantor Legal Name	Date of Service	Manner of Service	Date of Re-Service	Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
34737		Roadway Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	46,748.13	2,108.47	993.10	11,522.84	61,372.54
BQJHD		Roadway Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	9,551.73	-	993.10	2,354.38	12,899.21
BMZ5R		Town Transport Ltd.	31/Aug/20	Email	29/Jan/21	38,128.59	5,952.30	993.10	9,398.22	54,472.21
35734		G and G Linehaul Transport Ltd.	31/Aug/20	Email		25,872.24	555.62	993.10	6,377.19	33,798.16
10855		7123019 Canada Inc. dba Atlas Freight	31/Aug/20	Email	29/Jan/21	39,619.34	5,777.88	993.10	9,765.69	56,156.01
35776		2269063 Ontario Inc. o/a Kingsforce Transport	31/Aug/20	Email	29/Jan/21	33,275.88	5,406.80	993.10	8,213.85	47,889.63
35992		MSG Transport Ltd.	27/Aug/20	Std Mail		26,771.49	-	993.10	6,598.86	34,363.45
10630		Right Way Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	21,728.54	-	993.10	5,355.81	28,077.44
BLKLV		Right Way Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	11,717.08	-	993.10	2,888.14	15,598.32
34754		6223095 Canada Corporation o/a Xpressway Transportation	31/Aug/20	Email	29/Jan/21	24,058.33	-	993.10	5,930.09	30,981.51
BLPH7		Crownlink Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	19,068.70	-	993.10	4,700.21	24,762.01
11345		Crownlink Transport Inc.	27/Aug/20	Std Mail	29/Jan/21	8,742.68	-	993.10	2,154.98	11,890.76
35277		Yellowhead Trucking Ltd.	31/Aug/20	Email		27,203.72	4,031.34	500.00	6,705.39	38,440.45
35252		Naryal Transport Inc.	31/Aug/20	Email		27,645.21	3,633.82	500.00	6,814.21	38,593.24
35252	X	Manjinder Thiar	27/Aug/20	Std Mail		27,645.21	3,633.82	500.00	6,814.21	38,593.24
BLNX5		Shaan Express Inc.	31/Aug/20	Email	29/Jan/21	25,432.20	3,218.65	993.10	6,268.74	35,912.68
BLNX5	X	Sukhraj Mangat	27/Aug/20	Std Mail	29/Jan/21	25,432.20	3,218.65	993.10	6,268.74	35,912.68
BRWF2		1839580 Ontario Ltd.	31/Aug/20	Email		19,975.04	519.05	993.10	4,923.61	26,410.79
34717		Ray Trucking Services Inc.	27/Aug/20	Std Mail		19,245.96	1,220.10	500.00	4,743.90	25,709.96
35374		Freightzone Transport Inc.	31/Aug/20	Email	29/Jan/21	26,195.92	363.53	993.10	6,456.96	34,009.51
BR5VF		Blue Baaz Transport Inc. dba Peel Cartage System	31/Aug/20	Email	29/Jan/21	28,311.15	-	993.10	6,978.36	36,282.61
BR5VF	X	Lovejinder Kaur Kang	27/Aug/20	Std Mail	29/Jan/21	28,311.15	-	993.10	6,978.36	36,282.61
35785		West Coast Commodities Inc.	31/Aug/20	Email		25,938.95	3,826.59	993.10	6,393.65	37,152.29
35785	X	Gaganpreet Gill	31/Aug/20	Email		25,938.95	3,826.59	993.10	6,393.65	37,152.29
37408		EG Gray Transport Ltd.	31/Aug/20	Email		23,166.07	-	993.10	5,795.51	29,954.68
37408	X	Rob Tanguay	31/Aug/20	Email		23,166.07	-	993.10	5,795.51	29,954.68
BSNC9		2320959 Ontario Inc.	31/Aug/20	Email		25,809.29	2,783.84	993.10	6,361.67	35,947.90
BSNC9	X	Rajesh Mumman	27/Aug/20	Std Mail		25,809.29	2,783.84	993.10	6,361.67	35,947.90
10824		2174008 Alberta Inc. dba Chaser Freight	31/Aug/20	Email	29/Jan/21	19,592.66	3,509.26	993.10	4,829.35	28,924.37
10824	X	Aslam Hussain	27/Aug/20	Std Mail	29/Jan/21	19,592.66	3,509.26	993.10	4,829.35	28,924.37
10611		7947364 Canada Inc. [Yesboss- Logistics]	27/Aug/20	Std Mail		18,394.70	-	993.10	4,534.07	23,921.87
10611	X	Sklarar Kaur Tung	27/Aug/20	Std Mail		18,394.70	-	993.10	4,534.07	23,921.87
10611	X	Parmpreet Singh Tung	27/Aug/20	Std Mail		18,394.70	-	993.10	4,534.07	23,921.87
BQCZG		6388132 Canada Inc.	31/Aug/20	Email		4,552.78	685.44	500.00	1,122.20	6,860.42
37066		6388132 Canada Inc.	31/Aug/20	Email		18,011.33	2,047.68	993.10	4,439.58	25,491.69
10260		2440433 Ontario Inc. Tyson Truck Lines	31/Aug/20	Email	29/Jan/21	28,775.29	4,341.42	993.10	7,092.76	41,202.57
32614		APM Logistics Inc.	31/Aug/20	Email	29/Jan/21	25,677.74	3,610.53	993.10	6,329.24	36,610.61
32614	X	Pasa Kol	27/Aug/20	Std Mail	29/Jan/21	25,677.74	3,610.53	993.10	6,329.24	36,610.61
BLJG8		Rangi Brothers Logistics Inc.	31/Aug/20	Email	29/Jan/21	19,857.62	-	993.10	4,894.66	25,745.38
BLJG8	X	Jasbir Rangi	27/Aug/20	Std Mail	29/Jan/21	19,857.62	-	993.10	4,894.66	25,745.38
BMZ72		Red Arc Trasnport Inc.	31/Aug/20	Email		24,245.59	3,406.41	993.10	5,976.25	34,621.35
10603		2516108 Ontario Inc.	27/Aug/20	Std Mail		18,192.59	-	500.00	4,484.26	23,176.85
34799		Race Carriers Ltd.	27/Aug/20	Std Mail		17,496.27	1,241.60	993.10	4,312.62	24,043.59
34039		S5 Carriers Inc.	31/Aug/20	Email		19,257.00	2,796.48	993.10	4,746.61	27,793.18

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
34039	X	Mubarak Syed	27/Aug/20	Std Mail		19,257.00	2,796.48	993.10	4,746.61	27,793.18
37287		Fogz Logistics Ltd.	27/Aug/20	Std Mail		21,647.66	968.77	993.10	5,357.77	28,967.30
10665		Can-Ex Group Logistics Inc.	31/Aug/20	Email		25,396.36	425.38	993.10	6,259.89	33,074.73
10665	X	Satinderbir Dhaliwal	27/Aug/20	Std Mail		25,396.36	425.38	993.10	6,259.89	33,074.73
34218		Fourview Trucking Ltd.	31/Aug/20	Email		21,758.60	2,962.55	993.10	5,363.22	31,077.47
34218	X	Mann Singh Nijjar	27/Aug/20	Std Mail		21,758.60	2,962.55	993.10	5,363.22	31,077.47
BSNJY		Samana Cargo Inc.	31/Aug/20	Email		16,702.23	2,363.93	993.10	4,116.90	24,176.15
BSNJY	X	Raja P. Singh	27/Aug/20	Std Mail		16,702.23	2,363.93	993.10	4,116.90	24,176.15
BQCZF		A&K Transportation Services Inc.	31/Aug/20	Email		21,059.95	3,313.92	500.00	5,191.02	30,064.89
35755		A&K Transportation Services Inc.	31/Aug/20	Email		8,571.61	1,146.94	500.00	2,112.80	12,331.35
35358		Royal Bhatti Transport Inc.	31/Aug/20	Email	29/Jan/21	23,138.07	3,357.25	993.10	5,703.25	33,191.68
35358	X	Angrej S. Bhatti	31/Aug/20	Email	29/Jan/21	23,138.07	3,357.25	993.10	5,703.25	33,191.68
BTXQQ		Timex Logistics Inc.	31/Aug/20	Email		21,003.44	3,401.88	500.00	5,177.09	30,082.41
BTXQQ	X	Mandeep Mand	31/Aug/20	Email		21,003.44	3,401.88	500.00	5,177.09	30,082.41
BWN85		AC Logistics Ltd.	27/Aug/20	Std Mail		15,488.77	706.01	500.00	3,817.79	20,512.57
34052		Ekam Carrier Inc.	31/Aug/20	Email		17,432.03	2,079.70	993.10	4,296.79	24,801.61
34052	X	Gurbrinder Singh Sidhu	27/Aug/20	Std Mail		17,432.03	2,079.70	993.10	4,296.79	24,801.61
10016		9285-5287 Quebec Inc.	31/Aug/20	Email		20,015.54	1,724.97	993.10	4,933.58	27,667.19
10016	X	Jasvir Singh Ghotra	27/Aug/20	Std Mail		20,015.54	1,724.97	993.10	4,933.58	27,667.19
10275		Haulx Group Inc.	31/Aug/20	Email		17,517.81	899.86	993.10	4,317.92	23,728.69
10275	X	Sukhwinder Maheru	31/Aug/20	Email		17,517.81	899.86	993.10	4,317.92	23,728.69
35264		Conquer Transport Inc.	31/Aug/20	Email		19,315.43	2,861.18	500.00	4,761.01	27,437.62
35264	X	Manpreet Dhaliwal	31/Aug/20	Email		19,315.43	2,861.18	500.00	4,761.01	27,437.62
35264	X	Lubhvir Dhaliwal	31/Aug/20	Email		19,315.43	2,861.18	500.00	4,761.01	27,437.62
BSNKD		MNM Moving Corporation	31/Aug/20	Email		19,967.35	-	993.10	4,921.71	25,882.16
10839		Parker Transport Inc.	31/Aug/20	Email		17,533.92	1,943.08	993.10	4,321.89	24,791.99
BSNKO		Parker Transport Inc.	31/Aug/20	Email		9,159.82	1,532.25	993.10	2,257.80	13,942.97
11029		Malha Transport Inc.	27/Aug/20	Std Mail		14,954.60	-	500.00	3,686.13	19,140.73
35728		Jai Logistics Inc.	31/Aug/20	Email		19,717.17	3,153.38	500.00	4,860.05	28,230.60
35728	X	Kanwalpreet Cheema	27/Aug/20	Std Mail		19,717.17	3,153.38	500.00	4,860.05	28,230.60
35728	X	Harmanjit Singh	27/Aug/20	Std Mail		19,717.17	3,153.38	500.00	4,860.05	28,230.60
10836		CT Trucking Inc.	31/Aug/20	Email		30,751.87	2,924.33	500.00	7,579.95	41,756.15
35635		Diesel Freightline Inc.	31/Aug/20	Email		33,178.98	4,921.05	993.10	8,178.21	47,271.34
10834		Welldone Transportation Inc.	31/Aug/20	Email		20,648.89	1,601.45	993.10	5,089.69	28,333.14
10834	X	Harbinder Singh	31/Aug/20	Email		20,648.89	1,601.45	993.10	5,089.69	28,333.14
10664		Welldone Transportation Inc.	31/Aug/20	Email		3,777.45	725.71	993.10	931.08	6,427.34
10664	X	Harbinder Singh	31/Aug/20	Email		3,777.45	725.71	993.10	931.08	6,427.34
BRYBR		2320236 Ontario Inc. dba Naseeb Transportation	31/Aug/20	Email	29/Jan/21	28,302.99	4,448.06	993.10	6,976.33	40,720.48
BRYBR	X	Mohmed Samir Patel	27/Aug/20	Std Mail	29/Jan/21	28,302.99	4,448.06	993.10	6,976.33	40,720.48
10823		Transiron Transport Ltd.	31/Aug/20	Email		15,874.12	3,055.18	993.10	3,912.78	23,835.18
10823	X	Sonu Khara	27/Aug/20	Std Mail		15,874.12	3,055.18	993.10	3,912.78	23,835.18
BQDJG		Mannat Superfast Ltd.	27/Aug/20	Std Mail		13,338.45	-	500.00	3,287.76	17,126.21
10849		7160844 Ontario Inc.	31/Aug/20	Email		11,709.96	1,171.00	993.10	2,886.36	16,760.42
34055		2089052 Ontario Ltd. o/a Freight Delivery Systems	31/Aug/20	Email	29/Jan/21	32,318.17	4,500.95	500.00	7,966.03	45,285.15

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
34055	X	Pardeep Singh Gill	27/Aug/20	Std Mail	29/Jan/21	32,318.17	4,500.95	500.00	7,966.03	45,285.15
35769		20917181 Ontario Ltd. dba Citizen Logistics Inc	31/Aug/20	Email	29/Jan/21	17,976.38	-	500.00	4,430.95	22,907.33
BMW25		New Star Transport Inc.	31/Aug/20	Email		13,505.23	249.65	993.10	3,328.89	18,076.87
BMW25	X	Malwinder Mann	27/Aug/20	Std Mail		13,505.23	249.65	993.10	3,328.89	18,076.87
35735		7090641 Canada Inc. o/a Neetco Transportation	31/Aug/20	Email	1/Feb/21	13,397.36	1,416.20	993.10	3,302.29	19,108.96
BVFTQ		Roadtrac Truck Transportation Inc.	27/Aug/20	Std Mail	29/Jan/21	12,037.27	1,663.76	993.10	2,967.03	17,661.16
35982		9350-1864 Quebec Inc.	31/Aug/20	Email		10,537.17	1,053.72	993.10	2,597.28	15,181.27
35982	X	Irfan Baig Mirza	27/Aug/20	Std Mail		10,537.17	1,053.72	993.10	2,597.28	15,181.27
35982	X	Mehreen Mirza	27/Aug/20	Std Mail		10,537.17	1,053.72	993.10	2,597.28	15,181.27
35086		Moon Trans Inc.	31/Aug/20	Email		17,552.61	2,909.91	993.10	4,326.51	25,782.12
BMWZZ		6803512 Canada Inc.	31/Aug/20	Email		15,002.43	-	500.00	3,697.91	19,200.34
35651		1310115 Alberta Ltd. dba First Call Trucking	31/Aug/20	Email	29/Jan/21	47,780.97	2,647.90	993.10	11,777.41	63,199.38
11445		Key-Link Freight Systems Inc.	27/Aug/20	Std Mail		11,139.01	-	993.10	2,745.63	14,877.73
11445	X	Rupinder Singh Sidh	27/Aug/20	Std Mail		11,139.01	-	993.10	2,745.63	14,877.73
35950		Shabaz Transport Inc.	27/Aug/20	Std Mail		11,557.55	-	500.00	2,848.79	14,906.34
35273		2136284 Ontario Inc.	31/Aug/20	Email	29/Jan/21	31,515.20	5,303.20	993.10	7,778.33	45,589.83
35738		Target Transport Ltd.	31/Aug/20	Email		18,371.36	3,261.64	993.10	4,528.30	27,154.40
35738	X	Arminder Singh	27/Aug/20	Std Mail		18,371.36	3,261.64	993.10	4,528.30	27,154.40
11129		A Star Logistics Inc.	27/Aug/20	Std Mail		11,602.48	1,543.68	500.00	2,859.87	16,506.03
11129	X	Sahil Mangla	27/Aug/20	Std Mail		11,602.48	1,543.68	500.00	2,859.87	16,506.03
35657		92638-5882 Quebec Inc. dba JVM Transport	31/Aug/20	Email	29/Jan/21	40,928.27	1,491.34	993.10	10,088.33	53,501.04
36801		1421827 Ontario Ltd. o/a J&G Forwarding	31/Aug/20	Email	29/Jan/21	45,802.78	694.76	993.10	11,367.88	58,858.51
36801	X	Harnek Sarai	27/Aug/20	Std Mail	29/Jan/21	45,802.78	694.76	993.10	11,367.88	58,858.51
11167		1007041 Manitoba Ltd. / Matrix Transport Ltd.	31/Aug/20	Email		29,721.81	2,972.18	993.10	7,326.06	41,013.15
10651		Ontime Transfreight Inc.	31/Aug/20	Email		33,008.66	5,330.79	993.10	8,136.23	47,468.77
34744		Fiction Freight System Inc.	31/Aug/20	Email		23,563.73	3,097.91	500.00	5,808.17	32,969.81
34744	X	Jasmeen Kaur Brar	27/Aug/20	Std Mail		23,563.73	3,097.91	500.00	5,808.17	32,969.81
34744	X	Mandeep Singh Thakur	27/Aug/20	Std Mail		23,563.73	3,097.91	500.00	5,808.17	32,969.81
36887		GK Express Inc.	31/Aug/20	Email	29/Jan/21	20,740.68	1,951.54	993.10	5,112.32	28,797.64
35068		8256373 Canada Inc.	31/Aug/20	Email	29/Jan/21	26,436.73	-	500.00	6,516.33	33,453.06
35068	X	Iman Ahmad	31/Aug/20	Email	29/Jan/21	26,436.73	-	500.00	6,516.33	33,453.06
35041		Mehar Transport Services Inc.	31/Aug/20	Email		21,227.17	1,086.43	493.10	5,232.23	28,038.93
35041	X	Shahid Mehar	27/Aug/20	Std Mail		21,227.17	1,086.43	493.10	5,232.23	28,038.93
10641		Ahluwalia'z Transport Ltd.	1/Sep/20	Email		19,319.76	3,486.28	993.10	4,762.09	28,561.23
10848		Commitment Alberta Ltd.	31/Aug/20	Email		18,871.37	-	493.10	4,651.56	24,016.03
10255		Chahal Truck Lines Ltd. o/a CDX Transport	31/Aug/20	Email	29/Jan/21	11,739.62	2,115.32	993.10	2,893.66	17,741.70
35286		1425301 Ontario Ltd.	31/Aug/20	Email		10,866.56	-	993.10	2,777.65	14,637.31
BNP96		Noble Freight System Inc.	31/Aug/20	Email	29/Jan/21	16,331.01	2,744.06	993.10	4,025.39	24,093.56
BRYBK		7285337 Canada Inc.	31/Aug/20	Email		12,220.19	433.12	993.10	3,012.14	16,658.55
BRYBK	X	Qais Mohmood	27/Aug/20	Std Mail		12,220.19	433.12	993.10	3,012.14	16,658.55
35488		Xpress Freight Ltd.	31/Aug/20	Email		10,894.31	1,636.85	500.00	2,685.31	15,716.47
35488	X	Harpreet Nat	27/Aug/20	Std Mail		10,894.31	1,636.85	500.00	2,685.31	15,716.47
35488	X	Bhupinder Kahlon	27/Aug/20	Std Mail		10,894.31	1,636.85	500.00	2,685.31	15,716.47
BVJHN		Hunters Carrier Inc.	31/Aug/20	Email		11,186.97	1,891.07	500.00	2,757.46	16,335.50

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
BVJHN	X	Rajwant S. Virk	27/Aug/20	Std Mail		11,186.97	1,891.07	500.00	2,757.46	16,335.50
BVJHN	X	Sarabjit Singh	27/Aug/20	Std Mail		11,186.97	1,891.07	500.00	2,757.46	16,335.50
35255		2048870 Ontario Inc.	31/Aug/20	Email		16,485.33	2,626.42	500.00	4,063.43	23,675.18
BR5VD		Under Time Transport Inc.	27/Aug/20	Std Mail		9,313.74	-	993.10	2,295.72	12,602.56
35768		Transport Supernova Inc.	31/Aug/20	Email		17,246.96	3,015.37	993.10	4,251.17	25,506.60
BRYBH		Transport Supernova Inc.	31/Aug/20	Email		3,363.55	-	993.10	829.06	5,185.71
10025		Quick Cargo Inc.	31/Aug/20	Email		10,677.24	1,401.88	993.10	2,631.80	15,704.02
10025	X	Shoaib Ahmed	27/Aug/20	Std Mail		10,677.24	1,401.88	993.10	2,631.80	15,704.02
10270		2146790 Alberta Ltd. dba Wheelforce Express	31/Aug/20	Email	29/Jan/21	14,449.07	2,756.66	993.10	3,829.19	22,028.01
BVX6L		7221002 Canada Inc.	27/Aug/20	Std Mail		9,224.49	-	993.10	2,273.72	12,491.31
10856		101271229 Saskatchewan Ltd.	31/Aug/20	Email		13,997.95	2,199.30	993.10	3,513.63	20,703.98
11039		2424934 Ontario Inc.	27/Aug/20	Std Mail		9,411.55	-	500.00	2,319.83	12,231.38
35990		Golden Carrier Inc.	31/Aug/20	Email		13,371.51	2,259.66	993.10	3,295.91	19,920.18
10273		Bahilo Inc.	31/Aug/20	Email		12,338.14	2,166.45	500.00	3,041.21	18,045.80
10273	X	Mohammed Ali Abdi	27/Aug/20	Std Mail		12,338.14	2,166.45	500.00	3,041.21	18,045.80
11059		2178261 Ontario Inc.	27/Aug/20	Std Mail		9,190.38	-	500.00	2,265.32	11,955.70
BVX5Z		Half Star Transport Inc.	27/Aug/20	Std Mail		8,769.79	-	993.10	2,161.65	11,924.54
34820		DLH Carriers Inc.	31/Aug/20	Email		18,596.12	3,256.19	993.10	4,834.09	27,679.49
34820	X	Navdeep Singh Dhaliwal	27/Aug/20	Std Mail		18,596.12	3,256.19	993.10	4,834.09	27,679.49
BVX6T		RMNB Transport Inc.	27/Aug/20	Std Mail		9,102.85	-	500.00	2,243.74	11,846.59
34049		Shergill Express Inc.	31/Aug/20	Email		8,644.30	685.27	993.10	2,130.72	12,453.38
34049	X	Gurypreet S. Shergill	27/Aug/20	Std Mail		8,644.30	685.27	993.10	2,130.72	12,453.38
BMZ6W		7017774 Canada Inc.	27/Aug/20	Std Mail		8,433.14	-	993.10	2,078.68	11,504.92
BVFTW		Statewide Transportation Services Inc.	31/Aug/20	Email	1/Feb/21	12,658.96	-	500.00	3,120.28	16,279.24
10607		Batuhan Trucking Inc.	31/Aug/20	Email		10,690.30	1,756.20	500.00	2,635.04	15,581.54
BMF40		Skyhigh Express Inc.	31/Aug/20	Email	1/Feb/21	11,761.68	-	993.10	3,257.32	16,012.09
11290		Ring Road Express Inc.	31/Aug/20	Email		7,939.49	593.95	500.00	1,747.28	10,780.72
11290	X	Harinder Sangha	27/Aug/20	Std Mail		7,939.49	593.95	500.00	1,747.28	10,780.72
35242		Forward Freight Systems Inc.	27/Aug/20	Std Mail		9,851.06	1,584.51	993.10	2,428.15	14,856.82
35042		Risers Transport Inc.	31/Aug/20	Email		12,640.49	-	993.10	3,688.43	17,322.02
35042	X	Harshdeep Cheema	27/Aug/20	Std Mail		12,640.49	-	993.10	3,688.43	17,322.02
35042	X	Inderjit Singh	27/Aug/20	Std Mail		12,640.49	-	993.10	3,688.43	17,322.02
35285		Imperial Translogistics Inc.	31/Aug/20	Email		9,159.73	1,280.82	993.10	2,257.76	13,691.42
35285	X	Gurpreet Johal	27/Aug/20	Std Mail		9,159.73	1,280.82	993.10	2,257.76	13,691.42
10609		Leo Transport Ltd.	31/Aug/20	Email		10,962.57	1,600.69	500.00	2,702.13	15,765.39
34742		2460240 Ontario Inc. dba Overland Cargo Transports	31/Aug/20	Email	29/Jan/21	13,084.17	1,910.07	993.10	3,225.10	19,212.44
BNMMQ		7373301 Canada Inc.	27/Aug/20	Std Mail		7,310.23	-	993.10	1,801.89	10,105.22
35714		Truck Route Transport Ltd.	31/Aug/20	Email		9,970.62	-	493.10	3,396.13	13,859.85
35714	X	Maharaj Dilraj Singh Khaira	31/Aug/20	Email		9,970.62	-	493.10	3,396.13	13,859.85
35954		Ingrid Transport Inc.	27/Aug/20	Std Mail		6,663.34	1,022.70	500.00	1,642.43	9,828.47
36949		7173041 Canada Inc.	31/Aug/20	Email		20,972.27	1,843.70	993.10	5,281.98	29,091.05
BRYBF		1773332 Ontario Inc.	27/Aug/20	Std Mail		7,539.00	-	500.00	1,858.27	9,897.27
34700		2123610 Ontario Inc. o/a A One Logistics Inc.	31/Aug/20	Email	1/Feb/21	8,947.66	-	993.10	2,205.49	12,146.25
BMW2P		9178-3720 Quebec Inc.	27/Aug/20	Std Mail		7,473.77	-	500.00	1,842.19	9,815.96

		FINAL	Original			AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
Customer Code	Guarantor	Subject Customer/Guarantor Legal Name	Date of Service	Manner of Service	Date of Re-Service	Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
BRWF6		King Bro Transport Inc.	27/Aug/20	Std Mail		7,456.19	-	500.00	1,837.86	9,794.05
35076		2229388 Ontario Inc. o/a JS Trucklines	31/Aug/20	Email	29/Jan/21	3,363.60	648.11	500.00	829.08	5,340.79
35076	X	Tarsem Singh Brar	27/Aug/20	Std Mail	29/Jan/21	3,363.60	648.11	500.00	829.08	5,340.79
35076	X	Gurmeet Singh Brar	27/Aug/20	Std Mail	29/Jan/21	3,363.60	648.11	500.00	829.08	5,340.79
BSPDG		9331-6099 Quebec Inc.	27/Aug/20	Std Mail		6,900.94	-	993.10	1,700.99	9,595.03
10788		Latia Transport Inc.	31/Aug/20	Email		7,024.91	1,116.90	993.10	1,731.56	10,866.47
10788	X	Gurmukh Singh	27/Aug/20	Std Mail		7,024.91	1,116.90	993.10	1,731.56	10,866.47
BRY9W		9268-5882 Quebec Inc.	31/Aug/20	Email		16,059.24	2,219.51	993.10	3,958.39	23,230.24
BQH56		On Route Trucking Ltd.	31/Aug/20	Email		10,240.95	1,770.14	993.10	2,524.27	15,528.45
BQH56	X	Ratinderjeet K Sandho	27/Aug/20	Std Mail		10,240.95	1,770.14	993.10	2,524.27	15,528.45
BVX67		RSB Transport Inc.	27/Aug/20	Std Mail		6,507.15	-	500.00	1,603.93	8,611.08
BVX62		8041415 Canada Inc.	27/Aug/20	Std Mail		6,105.22	-	993.10	1,504.86	8,603.18
BMX0D		2041864 Ontario Inc. o/a JDP Transport	31/Aug/20	Email	1/Feb/21	6,608.19	523.09	993.10	1,628.82	9,753.20
34063		2173659 Ontario Inc. o/a Forever Carrier Inc	31/Aug/20	Email	29/Jan/21	13,993.18	1,257.61	993.10	3,449.15	19,693.04
34063	X	Jaskaranjit Singh	31/Aug/20	Email	29/Jan/21	13,993.18	1,257.61	993.10	3,449.15	19,693.04
BRVZ4		6249337 Canada Inc.	31/Aug/20	Email		7,366.47	1,317.61	500.00	1,815.74	10,999.82
35046		2157079 Ontario Ltd. o/a Admiral Logistics	31/Aug/20	Email	29/Jan/21	6,314.99	769.90	993.10	1,556.57	9,634.56
BRTSB		656-8785 Canada Inc.	27/Aug/20	Std Mail		6,129.01	-	500.00	1,510.73	8,139.74
BNP9H		GBT Inc.	31/Aug/20	Email		12,256.90	1,913.72	500.00	3,021.17	17,691.79
35471		Maha Trucklines Inc.	31/Aug/20	Email		6,990.60	944.13	993.10	1,979.64	10,907.48
35471	X	Pavneet Gill	27/Aug/20	Std Mail		6,990.60	944.13	993.10	1,979.64	10,907.48
35471	X	Rubal Bansal	27/Aug/20	Std Mail		6,990.60	944.13	993.10	1,979.64	10,907.48
36925		8469580 Canada Inc.	31/Aug/20	Email		8,336.11	726.17	993.10	2,054.76	12,110.13
35952		3802523 Canada Inc.	27/Aug/20	Std Mail		5,454.90	-	993.10	1,344.57	7,792.57
34206		JKS Transport Ltd.	31/Aug/20	Email		5,272.51	1,447.59	493.10	2,128.20	9,341.39
11034		Y&K Carriers Inc.	31/Aug/20	Email		6,225.72	551.19	993.10	1,534.57	9,304.57
11034	X	Mohammed Sohail	31/Aug/20	Email		6,225.72	551.19	993.10	1,534.57	9,304.57
11108		Kanman Gill Inc.	31/Aug/20	Email		5,495.99	245.63	493.10	1,354.69	7,589.41
10004		10161926 Canada Inc.	31/Aug/20	Email		5,805.75	-	500.00	1,431.05	7,736.80
10559		Checkmark Logistics Ltd.	27/Aug/20	Std Mail		6,058.35	231.39	993.10	1,493.30	8,776.13
10559	X	Nikhil Sabharwal	27/Aug/20	Std Mail		6,058.35	231.39	993.10	1,493.30	8,776.13
10559	X	Prashant Sabharwal	27/Aug/20	Std Mail		6,058.35	231.39	993.10	1,493.30	8,776.13
35031		Forever Group Logistics Ltd.	31/Aug/20	Email		12,438.14	-	493.10	3,096.82	16,028.06
35031	X	Amrinderpal Singh Bajwa	31/Aug/20	Email		12,438.14	-	493.10	3,096.82	16,028.06
BRXBL		7160844 Canada Inc.	31/Aug/20	Email		8,696.27	1,577.71	993.10	2,143.51	13,410.59
11025		Ornge Transport Inc.	31/Aug/20	Email		4,534.61	660.62	993.10	1,117.72	7,306.05
BVJHG		Elite Group Transport Ltd.	31/Aug/20	Email		6,025.60	-	493.10	1,485.24	8,003.94
BVJHG	X	Yuvraj Singh Gill	31/Aug/20	Email		6,025.60	-	493.10	1,485.24	8,003.94
BMX0J		Navan Transport Inc.	27/Aug/20	Std Mail		5,213.49	-	500.00	1,285.06	6,998.55
BR3K8		Swift Trucklines Inc.	31/Aug/20	Email		5,042.36	-	493.10	1,242.88	6,778.34
11135		United Haulage Inc.	31/Aug/20	Email		4,893.31	258.96	500.00	1,206.15	6,858.42
11135	X	Kakulan Kanagaratham	31/Aug/20	Email		4,893.31	258.96	500.00	1,206.15	6,858.42
34711		2138817 Ontario Inc.	27/Aug/20	Std Mail		4,154.95	352.46	993.10	1,024.15	6,524.66
BQDJT		Buck & TT Inc.	27/Aug/20	Std Mail		4,984.39	-	500.00	1,228.59	6,712.98

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
BMW2Z		I Shift Logistics Inc.	31/Aug/20	Email		6,928.04	1,023.42	993.10	1,707.67	10,652.24
BMW2Z	X	Parminder Singh Dhaliwal	27/Aug/20	Std Mail		6,928.04	1,023.42	993.10	1,707.67	10,652.24
10548		1385235 Ontario Ltd. dba Saiyen Transport	31/Aug/20	Email	29/Jan/21	5,552.54	253.31	993.10	1,368.63	8,167.58
BR5V7		Falcon Transport Inc.	31/Aug/20	Email	29/Jan/21	25,336.95	3,754.39	993.10	6,593.17	36,677.61
BR5V1		Enigma Aegis Inc.	31/Aug/20	Email		9,948.15	1,912.17	993.10	2,933.39	15,786.81
BR5V1	X	Bilal Syed	27/Aug/20	Std Mail		9,948.15	1,912.17	993.10	2,933.39	15,786.81
11336		Alsi Investment Inc. o/a Hiba Transport	31/Aug/20	Email	1/Feb/21	3,716.54	743.31	493.10	916.08	5,869.03
BTVZ0		2145933 Ontario Inc. dba JP Transportation	27/Aug/20	Std Mail	29/Jan/21	3,699.79	268.40	993.10	911.93	5,873.22
BTVZ0	X	Jagjiwan S. Randhawa	27/Aug/20	Std Mail	29/Jan/21	3,699.79	268.40	993.10	911.93	5,873.22
BVX6S		1904567 Alberta Ltd.	31/Aug/20	Email		4,545.41	-	493.10	1,120.40	6,158.91
BVX6S	X	Narinder Singh Chahal	27/Aug/20	Std Mail		4,545.41	-	493.10	1,120.40	6,158.91
BVX74		2102043 Ontario Inc. dba Galaxy Logistics	31/Aug/20	Email	29/Jan/21	4,342.97	620.47	993.10	1,070.49	7,027.02
10262		2133416 Ontario Inc. dba Flat Load Carrier	31/Aug/20	Email	29/Jan/21	4,948.52	549.20	993.10	1,249.09	7,739.90
35053		2309532 Ontario Inc.	31/Aug/20	Email		4,427.90	-	493.10	1,091.41	6,012.41
35053	X	Jagdeep Brar	27/Aug/20	Std Mail		4,427.90	-	493.10	1,091.41	6,012.41
BQCZ6		6307710 Canada Inc.	27/Aug/20	Std Mail		3,670.16	-	993.10	904.63	5,567.89
10521		1892031 Ontario Inc.	27/Aug/20	Std Mail		7,060.17	296.94	500.00	1,740.25	9,597.36
BRWF1		6277128 Canada Inc.	27/Aug/20	Std Mail		3,973.16	-	500.00	979.34	5,452.50
10815		Tiger's Paw Ltd.	31/Aug/20	Email		4,267.27	812.22	993.10	1,051.83	7,124.42
10815	X	Jodh Waraich	31/Aug/20	Email		4,267.27	812.22	993.10	1,051.83	7,124.42
BLKLG		2040639 Ontario Inc.	27/Aug/20	Std Mail		3,665.60	-	500.00	903.52	5,069.12
BSPD3		Arrow Truck Lines Inc.	31/Aug/20	Email	29/Jan/21	8,562.50	-	993.10	2,188.76	11,744.36
BSPD3	X	Mohinderpal Chatha	27/Aug/20	Std Mail	29/Jan/21	8,562.50	-	993.10	2,188.76	11,744.36
35760		Ramo Canada Inc.	31/Aug/20	Email		13,158.65	1,490.22	993.10	3,243.44	18,885.41
BR5TW		Sangha Freight System Inc.	27/Aug/20	Std Mail		3,573.45	-	500.00	880.81	4,954.26
11139		9265-4615 Quebec Inc.	31/Aug/20	Email		3,277.65	307.08	993.10	807.90	5,385.73
BQCZ5		9265-4615 Quebec Inc.	31/Aug/20	Email		3,536.69	541.50	993.10	871.75	5,943.04
BNPTX		Rss Motor Freight Inc.	31/Aug/20	Email		4,024.26	-	493.10	991.93	5,509.29
34050		Tony Gill Transport Inc.	31/Aug/20	Email		3,757.06	562.84	500.00	926.08	5,745.98
11268		Nexstar Freight Network Ltd.	31/Aug/20	Email		2,586.18	257.98	993.10	637.47	4,474.73
BLKLH		Pannu Brothers Trucking Inc.	27/Aug/20	Std Mail		3,286.03	-	500.00	809.97	4,596.00
BSPCX		Scorpion Road Link Inc.	31/Aug/20	Email		4,062.99	124.07	500.00	1,001.48	5,688.54
BSPCX	X	Rupinder Dhaliwal	27/Aug/20	Std Mail		4,062.99	124.07	500.00	1,001.48	5,688.54
11450		Swag Transport Ltd.	31/Aug/20	Email	1/Feb/21	2,622.38	465.95	493.10	1,208.53	4,789.96
BVX6D		Quick Freightline Inc.	27/Aug/20	Std Mail		3,093.64	-	500.00	762.54	4,356.18
35034		Smart Truck Training Academy Ltd.	31/Aug/20	Email	29/Jan/21	3,247.70	622.35	500.00	800.51	5,170.56
35034	X	Rajveer Singh	27/Aug/20	Std Mail	29/Jan/21	3,247.70	622.35	500.00	800.51	5,170.56
10283		8773173 Canada Inc. o/a SGB Freight System	27/Aug/20	Std Mail	29/Jan/21	4,363.70	301.42	993.10	1,075.60	6,733.81
34766		7587627 Canada Inc. dba Bestway Cargo	31/Aug/20	Email		19,826.34	2,885.42	993.10	4,886.95	28,591.81
34766	X	Rajdevinder Singh	27/Aug/20	Std Mail		19,826.34	2,885.42	993.10	4,886.95	28,591.81
34766	X	Tejwinder Singh	27/Aug/20	Std Mail		19,826.34	2,885.42	993.10	4,886.95	28,591.81
BNP8Z		6028802 Canada Inc. o/a Challenge Logistics	31/Aug/20	Email	1/Feb/21	2,912.33	197.05	993.10	717.87	4,820.34
35722		Hemkund Carriers Ltd.	31/Aug/20	Email		5,156.68	329.65	500.00	1,271.06	7,257.39
35722	X	Harpreet Brar	31/Aug/20	Email		5,156.68	329.65	500.00	1,271.06	7,257.39

Customer Code	Guarantor	FINAL Subject Customer/Guarantor Legal Name	Original Date of Service	Manner of Service	Date of Re-Service	AR Combined CAD	Return Payment Combined CAD	Enforcement Cost Combined CAD	Interest Combined CAD	Receiver's Claim Combined CAD
35256		M S K Logistics Inc.	31/Aug/20	Email	29/Jan/21	5,801.36	958.48	993.10	1,429.95	9,182.89
35642		8711470 Canada Inc.	31/Aug/20	Email		5,581.90	954.98	993.10	1,375.87	8,905.85
34745		Transdirect Freightlines Inc.	31/Aug/20	Email		8,792.51	1,193.82	493.10	2,167.25	12,646.68
34745	X	Sandeep Deol	31/Aug/20	Email		8,792.51	1,193.82	493.10	2,167.25	12,646.68
35238		V.S.V Transport Inc.	31/Aug/20	Email	29/Jan/21	3,238.42	-	493.10	798.22	4,529.74
BRVYM		Van Coast Freightways Ltd.	31/Aug/20	Email	1/Feb/21	2,534.13	-	500.00	624.63	3,658.76
35633		Wesderbrand Logistics Inc.	31/Aug/20	Email		3,736.01	-	500.00	1,120.86	5,356.87
35633	X	Ivana Schibono	31/Aug/20	Email		3,736.01	-	500.00	1,120.86	5,356.87
35633	X	Wesley Wood	27/Aug/20	Std Mail		3,736.01	-	500.00	1,120.86	5,356.87
11057		United Force Freight Inc.	31/Aug/20	Email		2,454.12	104.15	993.10	604.92	4,156.30
11057	X	Jaswinder Puri	31/Aug/20	Email		2,454.12	104.15	993.10	604.92	4,156.30
35964		New Clear Transport Inc.	31/Aug/20	Email		5,828.94	-	493.10	1,661.18	7,983.22
11133		8965595 Canada Inc. dba Twin Brothers	27/Aug/20	Std Mail	29/Jan/21	3,080.49	289.26	500.00	759.30	4,629.05
35949		Judge Sahib Transport Inc.	27/Aug/20	Std Mail		2,102.28	-	500.00	518.19	3,120.47
35753		MP1 Transport Inc.	31/Aug/20	Email		1,996.14	-	493.10	492.03	2,981.28
35220		Gurmonu Transport Ltd.	31/Aug/20	Email		2,984.40	368.07	993.10	735.61	5,081.18
35220	X	Gurwinder Singh Grewal	31/Aug/20	Email		2,984.40	368.07	993.10	735.61	5,081.18
36986		Onyx Carriers Ltd.	31/Aug/20	Email		2,434.73	371.51	500.00	600.13	3,906.37
BVFTS		Logistics System Inc.	31/Aug/20	Email		3,869.39	178.21	993.10	953.76	5,994.46
35259		St. Laurent Trans Ltd.	31/Aug/20	Email		1,796.83	256.44	500.00	442.90	2,996.17
35259	X	Andy Ashok	27/Aug/20	Std Mail		1,796.83	256.44	500.00	442.90	2,996.17
35712		2291648 Ontario Inc. dba Pap Logistics	31/Aug/20	Email	29/Jan/21	2,998.71	105.75	993.10	756.95	4,854.51
BNPTT		AR Freightlines Inc.	31/Aug/20	Email		1,739.65	-	493.10	428.80	2,661.55
10272		Reddeman Management Services Inc.	31/Aug/20	Email		2,295.71	-	493.10	565.88	3,354.69
10272	X	Mohsin Gafri	27/Aug/20	Std Mail		2,295.71	-	493.10	565.88	3,354.69
10798		1894829 Ontario Ltd.	31/Aug/20	Email		1,600.81	-	493.10	413.74	2,507.65
10779		Glide Transport Ltd.	31/Aug/20	Email		1,772.61	168.25	493.10	436.93	2,870.89
10791		4114230 Canada Inc.	31/Aug/20	Email		1,654.93	-	500.00	484.93	2,639.86
35717		Kular Freight Systmes Ltd.	31/Aug/20	Email		4,216.39	648.52	500.00	1,039.29	6,404.20
35717	X	Gurmeet Kular	27/Aug/20	Std Mail		4,216.39	648.52	500.00	1,039.29	6,404.20
10534		Harleen Businesses Ltd.	31/Aug/20	Email		1,931.08	242.91	500.00	475.99	3,149.98
11089		9334866 Canada Inc.	31/Aug/20	Email		1,118.46	223.69	500.00	275.69	2,117.84
11089	X	Gurpal Singh Hayer	27/Aug/20	Std Mail		1,118.46	223.69	500.00	275.69	2,117.84
35716		Messiah Transport Inc.	31/Aug/20	Email	29/Jan/21	4,638.42	743.57	500.00	1,143.31	7,025.30
35716	X	Janjua Harminder	27/Aug/20	Std Mail	29/Jan/21	4,638.42	743.57	500.00	1,143.31	7,025.30
11037		Maple Eagle Freight Systems Inc.	31/Aug/20	Email		2,838.32	509.14	993.10	699.61	5,040.17
BTY14		Gpex Transport Inc.	31/Aug/20	Email	29/Jan/21	1,202.22	-	493.10	304.84	2,000.16
BTY14	X	Gurpreet Virk	27/Aug/20	Std Mail	29/Jan/21	1,202.22	-	493.10	304.84	2,000.16
35366		VT Trans Solutions Inc.	31/Aug/20	Email		4,930.31	863.80	993.10	1,215.27	8,002.48
35366	X	Taranjeet Chohan	31/Aug/20	Email		4,930.31	863.80	993.10	1,215.27	8,002.48
11120		HST Trucking Ltd.	31/Aug/20	Email		1,076.69	-	493.10	546.06	2,115.85
10522		Limited Pete Freight Inc.	31/Aug/20	Email		3,690.02	649.49	500.00	909.54	5,749.05
10522	X	Amandeep Kaur	27/Aug/20	Std Mail		3,690.02	649.49	500.00	909.54	5,749.05
35733		Amigo Logistics Inc.	31/Aug/20	Email		2,031.19	263.80	993.10	500.67	3,788.76

Customer Code	Guarantor	FINAL	Original	Manner of Service	Date of Re-Service	AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
		Subject Customer/Guarantor Legal Name	Date of Service			Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
35733	X	Rashid Malick	27/Aug/20	Std Mail		2,031.19	263.80	993.10	500.67	3,788.76
10224		Prabh-Jot Transport Inc.	27/Aug/20	Std Mail		3,014.44	362.76	500.00	743.02	4,620.22
10224	X	Lovepuneet Sibia	27/Aug/20	Std Mail		3,014.44	362.76	500.00	743.02	4,620.22
10862		Damp-R Services Ltd.	31/Aug/20	Email	29/Jan/21	1,452.10	-	993.10	442.27	2,887.46
35055		2136732 Ontario Inc. o/a JNJ Logistics	31/Aug/20	Email	1/Feb/21	2,037.81	-	493.10	913.89	3,444.80
BSPDD		SRT Logistics Inc.	31/Aug/20	Email		906.29	-	493.10	223.40	1,622.79
BSPDD	X	Raman Khangura	27/Aug/20	Std Mail		906.29	-	493.10	223.40	1,622.79
BSNC2		Carriers Transportation Inc.	31/Aug/20	Email		1,604.13	-	500.00	395.41	2,499.54
35297		YRK Trans Inc. o/a YRK Freight System Inc.	31/Aug/20	Email	29/Jan/21	1,068.74	-	993.10	263.44	2,325.29
BMX16		Sidh Truck Transportation Inc.	31/Aug/20	Email		828.54	-	493.10	229.06	1,550.70
BMX16	X	Tirath S. Sidhu	27/Aug/20	Std Mail		828.54	-	493.10	229.06	1,550.70
35218		10404993 Canada Inc.	31/Aug/20	Email		833.70	-	493.10	205.52	1,532.31
10649		AGM Transportation Services Inc.	31/Aug/20	Email	29/Jan/21	2,511.66	313.11	500.00	619.09	3,943.86
34231		AP Trucklines Inc.	31/Aug/20	Email		806.55	-	493.10	198.80	1,498.45
34231	X	Prabhjot Gill	27/Aug/20	Std Mail		806.55	-	493.10	198.80	1,498.45
34231	X	Jagdeep Gill	27/Aug/20	Std Mail		806.55	-	493.10	198.80	1,498.45
BQH52		Arvin Roadlines Inc.	31/Aug/20	Email	1/Feb/21	2,556.65	459.23	500.00	630.18	4,146.06
10277		Param Haulage Inc.	31/Aug/20	Email		946.76	-	493.10	362.09	1,801.96
10277	X	Gurdeep Sandhu	31/Aug/20	Email		946.76	-	493.10	362.09	1,801.96
BVFTX		9212-5715 Quebec Inc. dba Vega Cargo Logistics	31/Aug/20	Email	29/Jan/21	942.86	-	493.10	232.41	1,668.37
BVFTX	X	Gurdeep Khinda	27/Aug/20	Std Mail	29/Jan/21	942.86	-	493.10	232.41	1,668.37
34747		Wings Freightway Inc.	31/Aug/20	Email		558.53	-	493.10	137.67	1,189.30
35458		Crownhead Trucking Inc.	31/Aug/20	Email		2,444.40	-	493.10	602.51	3,540.01
35458	X	Singh Ranbir	31/Aug/20	Email		2,444.40	-	493.10	602.51	3,540.01
10233		Star One Expedite Inc.	31/Aug/20	Email		831.83	-	493.10	205.05	1,529.98
10804		Freedom Truck Line Ltd.	31/Aug/20	Email		904.55	170.05	500.00	222.97	1,797.57
35080		9331131 Canada Inc. dba Sahib Express Transport	31/Aug/20	Email	29/Jan/21	986.81	170.33	500.00	243.24	1,900.38
BRYBM		Orbit Motor Carriers Inc.	31/Aug/20	Email		2,015.41	264.45	500.00	496.77	3,276.63
35969		True Line Transport Inc.	31/Aug/20	Email		614.15	74.11	493.10	151.38	1,332.74
35969	X	Balbir Sidhu	31/Aug/20	Email		614.15	74.11	493.10	151.38	1,332.74
35969	X	Tejinder Sidhu	27/Aug/20	Std Mail		614.15	74.11	493.10	151.38	1,332.74
39905		Nord-Deck Transport Inc.	31/Aug/20	Email	29/Jan/21	991.67	21.96	993.10	244.43	2,251.16
36995		7638477 Canada Inc.	31/Aug/20	Email		16,849.87	4,203.70	993.10	4,352.18	22,046.67
36995	X	Sonia Bhatia	27/Aug/20	Std Mail		16,849.87	4,203.70	993.10	4,352.18	22,046.67
36888		Barkandi Express Inc.	31/Aug/20	Email	29/Jan/21	9,872.39	1,953.67	993.10	2,433.42	12,819.16
35062		Canam Flatdecks Ltd.	31/Aug/20	Email	29/Jan/21	8,297.34	1,533.27	993.10	2,045.19	10,823.71
35062	X	Chetan Sharma	27/Aug/20	Std Mail	29/Jan/21	8,297.34	1,533.27	993.10	2,045.19	10,823.71
35030		Nuways Transport Inc.	31/Aug/20	Email		5,569.28	-	993.10	1,391.41	6,562.37
35030	X	Gourg Saleib	27/Aug/20	Std Mail		5,569.28	-	993.10	1,391.41	6,562.37
35030	X	Moawad Manse Saleib	27/Aug/20	Std Mail		5,569.28	-	993.10	1,391.41	6,562.37
35345		2611514 Ontario Inc. o/a Chahal Freightlines	31/Aug/20	Email	29/Jan/21	4,225.65	679.66	993.10	1,041.56	5,898.42
10257		Capture Logistics Inc.	27/Aug/20	Std Mail		44,854.18	-	993.10	11,056.02	45,847.28
35986		2067371 Ontario Ltd. dba Joint Brothers Carrier	31/Aug/20	Email	29/Jan/21	21,462.88	3,579.61	993.10	5,290.32	26,035.58
11399		GD Express Inc.	31/Aug/20	Email		26,866.79	3,150.00	493.10	7,160.34	30,509.90

		FINAL	Original			AR	Return Payment	Enforcement Cost	Interest	Receiver's Claim
Customer Code	Guarantor	Subject Customer/Guarantor Legal Name	Date of Service	Manner of Service	Date of Re-Service	Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
35750		Shall Logistics Inc.	31/Aug/20	Email		25,966.53	3,978.06	993.10	6,400.44	30,937.70
35750	X	Shailen Dhingra	27/Aug/20	Std Mail		25,966.53	3,978.06	993.10	6,400.44	30,937.70
10227		Mann Transport Ltd.	31/Aug/20	Email		14,060.16	2,256.22	993.10	3,465.65	17,309.48
10227	X	Jasmeen Sidhu	27/Aug/20	Std Mail		14,060.16	2,256.22	993.10	3,465.65	17,309.48
10227	X	Sandeep Singh	27/Aug/20	Std Mail		14,060.16	2,256.22	993.10	3,465.65	17,309.48
10271		9936726 Canada Inc. dba Tiger Towing and Recovery	31/Aug/20	Email	29/Jan/21	12,237.50	1,697.64	500.00	3,016.40	14,435.14
BQJGY		9264866 Quebec Inc.	31/Aug/20	Email		16,716.51	2,655.08	993.10	4,120.42	20,364.69
11276		Maza Transport Ltd.	31/Aug/20	Email		4,067.67	-	493.10	1,915.30	4,560.77
11276	X	Mazhar Haideri	31/Aug/20	Email		4,067.67	-	493.10	1,915.30	4,560.77
10799		Eliteway Transport Logistics Inc.	31/Aug/20	Email	29/Jan/21	4,574.90	-	493.10	1,834.25	5,068.00
10799	X	Varinder Singh Sidhu	31/Aug/20	Email		4,574.90	-	493.10	1,834.25	5,068.00
34748		10056715 Canada Inc.	31/Aug/20	Email		4,660.77	887.48	993.10	1,148.83	6,541.35
34748	X	Ravinder Singh	27/Aug/20	Std Mail		4,660.77	887.48	993.10	1,148.83	6,541.35
BK80J		Express Truck Lines Inc.	31/Aug/20	Email	1/Feb/21	3,767.57	-	493.10	928.67	4,260.67
11322		Express Truck Lines Inc.	31/Aug/20	Email	1/Feb/21	1,543.83	308.77	993.10	380.53	2,845.70
35284		Canam Trucking Inc.	31/Aug/20	Email		13,339.20	1,333.92	993.10	3,337.10	15,666.21
35284	X	Jasvir Singh Bains	27/Aug/20	Std Mail		13,339.20	1,333.92	993.10	3,337.10	15,666.21
35284	X	Baljinder Bagarhia	27/Aug/20	Std Mail		13,339.20	1,333.92	993.10	3,337.10	15,666.21
BQCZD		Canam Trucking Inc.	31/Aug/20	Email		8,426.37	1,478.07	993.10	2,077.00	10,397.54
BQCZD	X	Jasvir Singh Bains	27/Aug/20	Std Mail		8,426.37	1,478.07	493.10	2,077.00	10,397.54
BQCZD	X	Baljinder Bagarhia	27/Aug/20	Std Mail		8,426.37	1,478.07	493.10	2,077.00	10,397.54
34793		Trail-Trac Transport Inc.	31/Aug/20	Email		98,604.58	4,882.97	993.10	24,304.82	104,480.65
BNMMS		6525784 Canada Inc.	27/Aug/20	Std Mail		10,458.74	-	500.00	2,577.95	10,958.74
BMX0C		Talhan Transport Inc.	31/Aug/20	Email		2,017.64	284.47	993.10	497.30	3,295.21
10817		Royal King Transport Inc.	31/Aug/20	Email		8,390.32	949.49	493.10	2,068.11	9,832.91
10817	X	Gurjit Singh Waraich	27/Aug/20	Std Mail		8,390.32	949.49	493.10	2,068.11	9,832.91
10817	X	Jatinder Singh	27/Aug/20	Std Mail		8,390.32	949.49	493.10	2,068.11	9,832.91
10525		Dynamic Logistic Inc.	27/Aug/20	Std Mail		8,856.53	1,404.98	993.10	2,183.03	11,254.61
10525	X	Waqas Ahmed	27/Aug/20	Std Mail		8,856.53	1,404.98	993.10	2,183.03	11,254.61
35788		Trans Emerge Transport Inc.	31/Aug/20	Email		38,346.56	2,683.44	993.10	9,451.98	42,023.10
10554		Nexload Inc.	31/Aug/20	Email		1,633.75	89.26	993.10	429.47	2,716.11
BRWFG		Onway Transport Inc.	31/Aug/20	Email	29/Jan/21	22,387.51	3,845.38	993.10	5,518.24	27,225.99
34048		2385720 Ontario Inc. dba G&T International	31/Aug/20	Email	29/Jan/21	13,525.90	2,150.91	993.10	3,333.97	16,669.90
35713		6722920 Canada Limited o/a KK Transport	31/Aug/20	Email	29/Jan/21	3,762.96	607.74	993.10	927.52	5,363.80

CANADIAN IMPERIAL BANK OF COMMERCEand **SIMRANJIT DHILLON ET AL.**

Plaintiff

Defendants

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

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

OMNIBUS DEFAULT JUDGMENT ORDER

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

APPENDIX “J”

**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

OMNIBUS DEFAULT JUDGMENT 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 “**Omnibus Default Judgment Order**”)

granting default judgment against the Defaulting Subject Customers (as defined below) 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 the Second Report of the Claims Officer dated October 2, 2021 appended thereto, and on hearing the submissions of counsel for the Receiver:

INTERPRETATION

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.

DEFAULT JUDGMENT

THIS COURT ORDERS that service of the Claims Package on the Subject Customers listed in Schedule “A” to this Order (the “**Defaulting Subject Customers**”), by sending a copy of the Claims Package by ordinary mail or email to the last known address or email address of the Defaulting Subject Customers, as described in the Tenth Report, is hereby validated.

THIS COURT ORDERS that the Defaulting Subject Customers are hereby noted in default.

IT IS FURTHER ORDERED AND ADJUDGED that the Defaulting Subject Customers shall pay to 908 those amounts listed in Schedule “A” to this Order.

IT IS FURTHER ORDERED AND DIRECTED that the Registrar shall issue judgments against the Defaulting Subject Customers in the forms attached as Schedule “B” to this Order.

THIS COURT ORDERS that, for greater certainty, the within judgment shall not affect the rights and interests of any Subject Customers not named in Schedule “A” to this Order.

THIS COURT ORDERS that this Omnibus Default Judgment Order and all of its provisions are effective from the date it is made without any need for entry and filing.

PAI

Schedule "A" – Default Judgment List

See attached.

Eagle Travel Plaza
Eagle Fleet Services - Undefended Claims Submission
Master Default Judgement Submission List #2

		FINAL				AR	Return Payment Penalty	Enforcement Cost Amount	Total Interest	Receiver's Claim
Customer Code	Guarantor	Customer/Guarantor Legal Name	Original Date of Service	Manner of Service	Date of Re-Service	Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
BRXBK		2235403 Ontario Inc dba Level Load Freight	27-Aug-20	Std Mail	2-Feb-21	55,609.49	-	993.10	19,340.95	75,943.54
11405		A. Di Murro Trucking Inc	27-Aug-20	Std Mail	2-Feb-21	24,773.87	-	500.00	8,616.33	33,890.20
BLKM3		A. Di Murro Trucking Inc	27-Aug-20	Std Mail	2-Feb-21	3,037.48	-	500.00	1,056.44	4,593.92
BMX0Q		Sky Rise Transport Inc	27-Aug-20	Std Mail	2-Feb-21	13,137.80	-	500.00	4,569.31	18,207.11
11358		Sky Rise Transport Inc	27-Aug-20	Std Mail	2-Feb-21	1,038.75	-	500.00	361.28	1,900.03
35346		2529985 Ontario Inc dba Chanian Transport	31-Aug-20	Email/Std	2-Feb-21	16,341.29	3,045.54	500.00	5,918.21	25,805.04
34716		GLH Cartage Inc	27-Aug-20	Std Mail	2-Feb-21	12,096.72	-	500.00	4,207.24	16,803.96
BRXBJ		Mar-Dim Inc	27-Aug-20	Std Mail	2-Feb-21	10,801.49	-	500.00	3,756.75	15,058.24
11342		Mar-Dim Inc	27-Aug-20	Std Mail	2-Feb-21	1,800.19	-	500.00	626.10	2,926.29
BLKKP		I G Transport Ltd	27-Aug-20	Std Mail	2-Feb-21	8,409.56	-	500.00	2,924.83	11,834.39
10624		Royal Pannu Logistics Inc	27-Aug-20	Std Mail	2-Feb-21	7,269.66	-	500.00	2,528.38	10,298.04
BLKKK		1322194 Ontario Inc o/a Jason Transport	27-Aug-20	Std Mail	2-Feb-21	5,640.82	-	500.00	1,961.87	8,102.69
BSNK6		2110931 Ontario Inc o/a M S Carrier	27-Aug-20	Std Mail	2-Feb-21	4,921.25	-	993.10	1,711.60	7,625.95
BQH50		S Arvin Transport Inc	27-Aug-20	Std Mail	2-Feb-21	5,309.24	-	500.00	1,846.56	7,655.80
BR3KD		DBX Enterprises Inc	27-Aug-20	Std Mail	2-Feb-21	4,654.47	-	993.10	1,618.82	7,266.39
BLKM9		Di Murro Construction Limited	27-Aug-20	Std Mail	2-Feb-21	5,005.47	-	500.00	1,740.89	7,246.36
35461		9958169 Canada Inc o/a Lohgarh Transport	31-Aug-20	Email	2-Feb-21	4,976.60	-	993.10	1,730.87	7,700.56
BTVZX		6385532 Canada Inc o/a Billa Boss Carrier	27-Aug-20	Std Mail	2-Feb-21	3,035.31	96.95	993.10	1,055.68	5,181.04
35222		2392960 Ontario Inc dba Empire Transport	31-Aug-20	Email	5-Feb-21	4,358.26	-	500.00	1,515.80	6,374.06
36889		North Edge Logistics Inc	31-Aug-20	Email	11-Feb-21	68,018.42	8,323.62	993.10	23,656.75	100,991.89
35356		iLoad Trucking Ltd.	31-Aug-20	Email	11-Feb-21	59,163.95	4,328.31	993.10	20,577.18	85,062.54
36924		Red Leaf Logistics Inc.	1-Sep-20	Email	18-Feb-21	60,359.21	4,459.22	993.10	20,992.88	86,804.42
34765		RV Transport Inc	27-Aug-20	Email	1-Mar-21	79,063.26	-	993.10	27,498.15	107,554.50
BNMMY		Khanna Transport Inc.	31-Aug-20	Email	17-Mar-21	7,828.22	485.10	500.00	2,722.64	11,535.96
35718		Kaura Trucking Ltd.	31-Aug-20	Email	17-Mar-21	4,071.07	345.43	993.10	1,415.92	6,825.51
10017		JD TRANS INC	31-Aug-20	Email	19-May-21	62,675.98	8,955.39	993.10	21,798.67	94,423.14
10853		PANDJ TRUCKING CORPORATION DBA P&J TRUCKING	31-Aug-20	Email/Std	19-May-21	37,585.62	-	493.10	13,072.25	51,150.97
34740		Galib Transport Inc.	27-Aug-20	Std Mail	19-May-21	37,536.80	-	500.00	13,055.27	51,092.07
34778		Ranjot Transport Inc. DBA TeamX	31-Aug-20	Email/Std	19-May-21	38,691.79	4,903.79	993.10	13,456.98	58,045.66
BLPHK		1734832 ONTARIO INC.	27-Aug-20	Std Mail	19-May-21	10,111.31	-	500.00	3,516.71	14,128.02
BRYBC		9220-9725 Quebec Inc.	27-Aug-20	Std Mail	19-May-21	9,483.07	-	993.10	3,298.20	13,774.37
34798		FREIGHTLINK TRANSPORT LTD.	31-Aug-20	Email	19-May-21	100,483.90	7,244.73	993.10	34,948.23	143,669.96
34798	X	Philip Madar	31-Aug-20	Std Mail	19-May-21	100,483.90	7,244.73	993.10	34,948.23	143,669.96
11088		Raj Freightlines Ltd.	31-Aug-20	Email/Std	19-May-21	5,577.64	-	493.10	1,939.90	8,010.65
BMZ60		Najinder Transport Inc.	31-Aug-20	Email/Std	19-May-21	38,795.98	6,360.56	993.10	13,493.20	59,642.84
10519		7988672 Canada Inc. dba Baryar Overland Transport	27-Aug-20	Std Mail	19-May-21	25,584.61	-	993.10	8,898.33	35,476.04

Eagle Travel Plaza
Eagle Fleet Services - Undefended Claims Submission
Master Default Judgement Submission List #2

		FINAL				AR	Return Payment Penalty	Enforcement Cost Amount	Total Interest	Receiver's Claim
Customer Code	Guarantor	Customer/Guarantor Legal Name	Original Date of Service	Manner of Service	Date of Re-Service	Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
10519	X	Karampreet Baryar	27-Aug-20	Std Mail	19-May-21	25,584.61	-	993.10	8,898.33	35,476.04
10656		2028153 Ontario Inc.dba Range Cargo	27-Aug-20	Std Mail	19-May-21	40,016.96	3,563.98	993.10	13,917.87	58,491.91
10656	X	Rana Ahmad	27-Aug-20	Std Mail	19-May-21	40,016.96	3,563.98	993.10	13,917.87	58,491.91
10656	X	Mona Cheema	27-Aug-20	Std Mail	19-May-21	40,016.96	3,563.98	993.10	13,917.87	58,491.91
10852	X	Shaik Rahimuddin	31-Aug-20	Std Mail	19/May/21 16/Aug/21	88,813.85	67.38	993.10	30,889.37	120,763.70
34217	X	Stanislav Dzyoba	31-Aug-20	Std Mail	19-May-21	255,506.40	1,062.19	993.10	88,864.93	346,426.62
35765	X	Karan Sharma	31-Aug-20	Std Mail	19-May-21	79,248.76	5,829.77	993.10	27,562.65	113,634.28
35635	X	Ranjit Singh Kharod	31-Aug-20	Std Mail	19-May-21	33,178.98	4,921.05	993.10	11,539.63	50,632.76
35738	X	Snahaldeep Singh	31-Aug-20	Std Mail	19-May-21	18,371.36	3,261.64	993.10	6,389.53	29,015.63
34793	X	Muhammad Arslan	31-Aug-20	Std Mail	19/May/21 16/Aug/21	98,604.58	4,882.97	993.10	34,294.59	138,775.24
BVFTQ	X	Harsimranjit Singh	27-Aug-20	E-mail	19-May-21	12,037.27	1,663.76	993.10	4,186.55	18,880.68
BVFTQ	X	Ravideep Singh	27-Aug-20	Email/Std	19-May-21	12,037.27	1,663.76	993.10	4,186.55	18,880.68
10270	X	Aziz, Malik	27-Aug-20	Std Mail	19-May-21	14,449.07	2,756.66	993.10	5,293.04	23,491.87
BMF49		2192394 Ontario Inc. o/a Fast Freight Services	27-Aug-20	Email/Std	21-May-21	9,936.59	-	500.00	3,455.94	13,892.53
34055		2079052 Ontario Ltd. o/a Freight Delivery Systems	31-Aug-20	Email	21-May-21	32,318.17	4,500.95	500.00	11,240.23	48,559.35
34778	X	Ranjot Kang	19-May-21	Std Mail		38,691.79	4,903.79	993.10	13,456.98	58,045.66
34778	X	Harnek (Nick) Singh	19-May-21	Email/Std		38,691.79	4,903.79	993.10	13,456.98	58,045.66
BLJGS	X	Satish Bajaj	16-Aug-21	Std Mail		64,066.69	3,344.35	993.10	22,282.36	90,686.50
10287	X	Satish Bajaj	16-Aug-21	Std Mail		142,116.67	-	993.10	49,428.08	192,537.85
34805	X	Baljit Sangha	16-Aug-21	Std Mail		125,956.45	8,766.73	993.10	43,807.53	179,523.81
34805	X	Mandep Sindhi	16-Aug-21	Std Mail		125,956.45	8,766.73	993.10	43,807.53	179,523.81
39898	X	Mohammad Khattak	16-Aug-21	Std Mail		55,721.85	7,728.54	993.10	19,380.03	83,823.52
35764	X	Prabhjot Singh Ludhar	16-Aug-21	Std Mail		49,320.78	6,613.15	993.10	17,153.73	74,080.76
35764	X	Bhupinder Singh Boparai	16-Aug-21	Std Mail		49,320.78	6,613.15	993.10	17,153.73	74,080.76
BSPDL	X	Prabhjot Singh Ludhar	16-Aug-21	Std Mail		51,031.77	1,763.74	993.10	17,748.82	71,537.43
BSPDL	X	Bhupinder Singh Boparai	16-Aug-21	Std Mail		51,031.77	1,763.74	993.10	17,748.82	71,537.43
32644	X	Gurwinder Dhillon	16-Aug-21	Std Mail		55,914.21	-	993.10	19,446.93	76,354.23
10017	X	Gagandeep S Dhindsa	16-Aug-21	Std Mail		62,675.98	8,955.39	993.10	21,798.67	94,423.14
10017	X	Simer Kaur	16-Aug-21	Std Mail		62,675.98	8,955.39	993.10	21,798.67	94,423.14
34204	X	Sukhminder Singh	16-Aug-21	Std Mail		58,683.19	9,955.98	993.10	20,409.95	90,042.22
34034	X	Farhat Hameed	16-Aug-21	Std Mail		40,202.73	5,610.29	993.10	13,982.47	60,788.59
10249	X	Harpreet Kahlon	16-Aug-21	Std Mail		45,244.35	7,681.68	993.10	15,735.95	69,655.07
35275	X	Rupinder Singh Dhillon	16-Aug-21	Std Mail		39,098.35	5,567.15	993.10	13,598.38	59,256.99
35275	X	Narinderpal Babbar	16-Aug-21	Std Mail		39,098.35	5,567.15	993.10	13,598.38	59,256.99
BMWZY	X	Jaswant Nagra	16-Aug-21	Std Mail		43,790.50	4,030.46	993.10	15,230.30	64,044.36
11442	X	Jaswant Nagra	16-Aug-21	Std Mail		10,793.70	1,012.05	993.10	3,843.17	16,642.01
35776	X	JaverJung Singh Sandhu	16-Aug-21	Std Mail		33,275.88	5,406.80	993.10	11,585.07	51,260.85
35776	X	Damandeep Singh Dhatt	16-Aug-21	Std Mail		33,275.88	5,406.80	993.10	11,585.07	51,260.85
34799	X	Paramvir Singh Uppal	16-Aug-21	Std Mail		17,496.27	1,241.60	993.10	6,085.20	25,816.17
34799	X	Kamaljit Singh Sangha	16-Aug-21	Std Mail		17,496.27	1,241.60	993.10	6,085.20	25,816.17
BWN85	X	Narinder Singh	16-Aug-21	Std Mail		15,488.77	706.01	500.00	5,386.98	22,081.76
BWN85	X	Kuljit Singh	16-Aug-21	Std Mail		15,488.77	706.01	500.00	5,386.98	22,081.76
BSNKD	X	Yasin Isik	16-Aug-21	Std Mail		19,967.35	-	993.10	6,944.63	27,905.08
35255	X	Jasvir Singh Dhaliwal	16-Aug-21	Std Mail		16,485.33	2,626.42	500.00	5,733.58	25,345.33

Eagle Travel Plaza
Eagle Fleet Services - Undefended Claims Submission
Master Default Judgement Submission List #2

FINAL			AR	Return Payment Penalty	Enforcement Cost Amount	Total Interest	Receiver's Claim			
Customer Code	Guarantor	Customer/Guarantor Legal Name	Original Date of Service	Manner of Service	Date of Re-Service	Combined CAD	Combined CAD	Combined CAD	Combined CAD	Combined CAD
10607	X	Onder Dortgoz	16-Aug-21	Std Mail		10,690.30	1,756.20	500.00	3,718.09	16,664.59
10004	X	Brandon Khanai	16-Aug-21	Std Mail		5,805.75	-	500.00	2,019.24	8,324.99
BK80J	X	Rajni Thaper	16-Aug-21	Std Mail		3,767.57	-	493.10	1,310.36	5,571.03
11322	X	Rajni Thaper	16-Aug-21	Std Mail		1,543.83	308.77	993.10	536.93	3,382.64
Total Customer accounts		38				919,520.28	56,613.55	27368.88	320,043.23	1,323,545.94
Total Guarantor accounts		46				2,259,216.07	172,385.32	42717.06	786,133.95	3,260,452.39

**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 2235403 Ontario Inc. dba Level Load Freight pay to 908593 Ontario Limited the sum of \$75,943.54.

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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*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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that A. Di Murro Trucking Inc. pay to 908593 Ontario Limited the sum of \$33,890.20.
2. **IT IS ORDERED AND ADJUDGED** that A. Di Murro Trucking Inc. pay to 908593 Ontario Limited the sum of \$4,593.92.

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

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181 Bay Street, Suite 1800
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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Sky Rise Transport Inc. pay to 908593 Ontario Limited the sum of \$18,207.11.
2. **IT IS ORDERED AND ADJUDGED** that Sky Rise Transport Inc. pay to 908593 Ontario Limited the sum of \$1,900.03.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 2529985 Ontario Inc. dba Chanian Transport pay to 908593 Ontario Limited the sum of \$25,805.04.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that GLH Cartage Inc. pay to 908593 Ontario Limited the sum of \$16,803.96.

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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Toronto, Ontario M5J 2T9

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Mar-Dim Inc. pay to 908593 Ontario Limited the sum of \$15,058.24.
2. **IT IS ORDERED AND ADJUDGED** that Mar-Dim Inc. pay to 908593 Ontario Limited the sum of \$2,926.29.

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
Toronto, Ontario M5J 2T9

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that I G Transport Ltd. pay to 908593 Ontario Limited the sum of \$11,834.39.

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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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Royal Pannu Logistics Inc. pay to 908593 Ontario Limited the sum of \$10,298.04.

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
181 Bay Street, Suite 1800
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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 1322194 Ontario Inc. o/a Jason Transport pay to 908593 Ontario Limited the sum of \$8,102.69.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 2110931 Ontario Inc. o/a M S Carrier pay to 908593 Ontario Limited the sum of \$7,625.95.

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
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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that S Arvin Transport Inc. pay to 908593 Ontario Limited the sum of \$7,655.80.

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
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JUDGMENT

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that DBX Enterprises Inc. pay to 908593 Ontario Limited the sum of \$7,266.39.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Di Murro Construction Limited pay to 908593 Ontario Limited the sum of \$7,246.36.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 9958169 Canada Inc. o/a Lohgarh Transport pay to 908593 Ontario Limited the sum of \$7,700.56.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 6385532 Canada Inc. o/a Billa Boss Carrier pay to 908593 Ontario Limited the sum of \$5,181.04.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 2392960 Ontario Inc. dba Empire Transport pay to 908593 Ontario Limited the sum of \$6,374.06.

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
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JUDGMENT

AIRD & BERLIS LLP
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**ONTARIO
SUPERIOR COURT OF JUSTICE
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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that North Edge Logistics Inc. pay to 908593 Ontario Limited the sum of \$100,991.89.

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
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JUDGMENT

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that iLoad Trucking Ltd. pay to 908593 Ontario Limited the sum of \$85,062.54.

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
Toronto, Ontario M5J 2T9

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Red Leaf Logistics Inc. pay to 908593 Ontario Limited the sum of \$86,804.42.

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

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181 Bay Street, Suite 1800
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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that RV Transport Inc. pay to 908593 Ontario Limited the sum of \$107,554.50.

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

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*Lawyers for BDO Canada Limited in its capacity as
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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Khanna Transport Inc. pay to 908593 Ontario Limited the sum of \$11,535.96.

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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*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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Kaura Trucking Ltd. pay to 908593 Ontario Limited the sum of \$6,825.51.

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
Toronto, Ontario M5J 2T9

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that JD Trans Inc., Gagandeep S. Dhindsa and Simer Kaur pay to 908593 Ontario Limited the sum of \$94,423.14, on a joint and several basis.

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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*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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Pandj Trucking Corporation dba P&J Trucking pay to 908593 Ontario Limited the sum of \$51,150.97.

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
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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Galib Transport Inc. pay to 908593 Ontario Limited the sum of \$51,092.07.

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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Email: awest@airdberlis.com

*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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Ranjot Transport Inc. dba TeamX, Ranjot Kang and Harnek (Nick) Singh pay to 908593 Ontario Limited the sum of \$58,045.66, on a joint and several basis.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 1734832 Ontario Inc. pay to 908593 Ontario Limited the sum of \$14,128.02.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 9220-9725 Quebec Inc. pay to 908593 Ontario Limited the sum of \$13,774.37.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Freightlink Transport Ltd. and Philip Madar pay to 908593 Ontario Limited the sum of \$143,669.96, on a joint and several basis.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Raj Freightlines Ltd. pay to 908593 Ontario Limited the sum of \$8,010.65.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Najinder Transport Inc. pay to 908593 Ontario Limited the sum of \$59,642.84.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 7988672 Canada Inc. dba Baryar Overland Transport and Karampreet Baryar pay to 908593 Ontario Limited the sum of \$35,476.04, on a joint and several basis.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 2028153 Ontario Inc. dba Range Cargo, Rana Ahmad and Mona Cheema pay to 908593 Ontario Limited the sum of \$58,491.91, on a joint and several basis.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Stanislav Dzyoba, as personal guarantor for Fast Forward Xpress Ltd., pay to 908593 Ontario Limited the sum of \$346,426.62

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
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JUDGMENT

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Karan Sharma, as personal guarantor for Hightek Carriers Inc., pay to 908593 Ontario Limited the sum of \$113,634.28.

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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Shaik Rahimuddin, as personal guarantor for Tyson Logistics Inc., pay to 908593 Ontario Limited the sum of \$120,763.70.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Ranjit Singh Kharod, as personal guarantor for Diesel Freightline Inc., pay to 908593 Ontario Limited the sum of \$50,632.76

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Snahaldeep Singh, as personal guarantor for Target Transport Ltd., pay to 908593 Ontario Limited the sum of \$29,015.63.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Muhammad Arslan, as personal guarantor for Trail-Trac Transport Inc., pay to 908593 Ontario Limited the sum of \$138,775.24

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
Toronto, Ontario M5J 2T9

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Harsimranjit Singh and Ravideep Singh, as personal guarantors for Roadtrac Truck Transportation Inc., pay to 908593 Ontario Limited the sum of \$18,880.68, on a joint and several basis.

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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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Malik Aziz, as personal guarantor for 2146790 Alberta Ltd. dba Wheelforce Express, pay to 908593 Ontario Limited the sum of \$23,491.87.

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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 2192394 Ontario Inc. o/a Fast Freight Services pay to 908593 Ontario Limited the sum of \$13,892.53.

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.*

**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 2079052 Ontario Ltd. o/a Freight Delivery Systems pay to 908593 Ontario Limited the sum of \$48,559.35.

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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Satish Bajaj, as personal guarantor for Himalya Express Inc., pay to 908593 Ontario Limited the sum of \$90,686.50.
2. **IT IS ORDERED AND ADJUDGED** that Satish Bajaj, as personal guarantor for Himalya Express Inc., pay to 908593 Ontario Limited the sum of \$192,537.85.

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

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SUPERIOR COURT OF JUSTICE
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JUDGMENT

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Baljit Sangha and Mandep Sindhi, as personal guarantors for Rayman Motor Freight Systems Inc., pay to 908593 Ontario Limited the sum of \$179,523.81, on a joint and several basis.

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
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JUDGMENT

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Mohammad Khattak, as personal guarantor for 7669925 Canada Ltd dba FTA Logix Inc., pay to 908593 Ontario Limited the sum of \$83,823.52.

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

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Prabhjot Singh Ludhar and Bhupinder Singh Boparai, as personal guarantors for 2559732 Ontario Inc. dba BL Group, pay to 908593 Ontario Limited the sum of \$74,080.76, on a joint and several basis.
2. **IT IS ORDERED AND ADJUDGED** that Prabhjot Singh Ludhar and Bhupinder Singh Boparai, as personal guarantors for 2559732 Ontario Inc. dba BL Group, pay to 908593 Ontario Limited the sum of \$71,537.43, on a joint and several basis.

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
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Proceedings commenced at Toronto

JUDGMENT

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Gurwinder Dhillon, as personal guarantor for Dhillon & Son Transport Inc., pay to 908593 Ontario Limited the sum of \$76,354.23.

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
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JUDGMENT

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Sukhminder Singh, as personal guarantor for 2004420 Ontario Inc., pay to 908593 Ontario Limited the sum of \$90,042.22.

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

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JUDGMENT

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**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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Farhat Hameed, as personal guarantor for 10656330 Canada Inc. dba H&M Freight, pay to 908593 Ontario Limited the sum of \$60,788.59.

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

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JUDGMENT

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Harpreet Kahlon, as personal guarantor for P.Kahlon Transport Inc., pay to 908593 Ontario Limited the sum of \$69,655.07.

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

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JUDGMENT

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Rupinder Singh Dhillon and Narinderpal Babbar, as personal guarantors for Sky View Transport Ltd., pay to 908593 Ontario Limited the sum of \$59,256.99, on a joint and several basis.

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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Jaswant Nagra, as personal guarantor for 1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport, pay to 908593 Ontario Limited the sum of \$64,044.36.
2. **IT IS ORDERED AND ADJUDGED** that Jaswant Nagra, as personal guarantor for 1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport, pay to 908593 Ontario Limited the sum of \$16,642.01.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that JaverJung Singh Sandhu and Damandeep Singh Dhatt, as personal guarantors for 2269063 Ontario Inc. o/a Kingsforce Transport, pay to 908593 Ontario Limited the sum of \$51,260.85, on a joint and several basis.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Paramvir Singh Uppal and Kamaljit Singh Sangha, as personal guarantors for Race Carriers Ltd., pay to 908593 Ontario Limited the sum of \$25,816.17, on a joint and several basis.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Narinder Singh and Kuljit Singh, as personal guarantors for AC Logistics Ltd., pay to 908593 Ontario Limited the sum of \$22,081.76, on a joint and several basis.

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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Yasin Isik, as personal guarantor for MNM Moving Corporation, pay to 908593 Ontario Limited the sum of \$27,905.08.

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
Toronto, Ontario M5J 2T9

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Jasvir Singh Dhaliwal, as personal guarantor for 2048870 Ontario Inc., pay to 908593 Ontario Limited the sum of \$25,345.33.

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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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Onder Dortgoz, as personal guarantor for Batuhan Trucking Inc., pay to 908593 Ontario Limited the sum of \$16,664.59.

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

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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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Brandon Khanai, as personal guarantor for 10161926 Canada Inc., pay to 908593 Ontario Limited the sum of \$8,324.99.

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
Toronto, Ontario M5J 2T9

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Adam West (LSO # 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 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 Omnibus Default Judgment Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Rajni Thaper, as personal guarantor for Express Truck Lines Inc., pay to 908593 Ontario Limited the sum of \$5,571.03.
2. **IT IS ORDERED AND ADJUDGED** that Rajni Thaper, as personal guarantor for Express Truck Lines Inc., pay to 908593 Ontario Limited the sum of \$3,382.64.

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.*

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

OMNIBUS DEFAULT JUDGMENT ORDER

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

APPENDIX “K”

**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

DISPUTED CLAIMS 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 the decisions of the Claims Officer dated June 23, 2021, and August 23, 2021, appended thereto, and on hearing the submissions of counsel for the Receiver:

INTERPRETATION

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 Hainey in this proceeding on August 4, 2020.

JUDGMENT

THIS COURT ORDERS that the decisions of the Claims Officer appended to the Eleventh Report are to be enforceable against the Subject Customers.

IT IS FURTHER ORDERED AND ADJUDGED that the Subject Customers shall pay to 908 those amounts listed in Schedule “A” to this Order.

IT IS FURTHER ORDERED AND DIRECTED that the Registrar shall issue judgments against the Subject Customers in the forms attached as Schedule “B” to this Order.

THIS COURT ORDERS that, for greater certainty, the within judgment shall not affect the rights and interests of any Subject Customers not named in Schedule “A” to this Order.

THIS COURT ORDERS that this Omnibus 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 blue ink, appearing to be 'PLJ', is written above a horizontal line.

Schedule "A" – Judgment List

Guarantor	Subject Customer/Guarantor Legal Name	Claims Officer Decision Amount	Claims Officer Decision Date
	9684875 Canada Inc. dba RN Transport	\$10,780.78	June 21, 2021
X	Sandeep Raj Singh	\$10,780.78	June 21, 2021
	Shan Freightway Inc.	\$181,282.58	August 23, 2021
X	Sukhwinder Parmar	\$181,282.58	August 23, 2021

Schedule “B” – Judgments

See attached.

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

**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 Omnibus Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that Shan Freightway Inc. and Sukhwinder Parmar pay to 908593 Ontario Limited the sum of \$181,282.58, on a joint and several basis.

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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*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 Omnibus Order issued by the Honourable Justice Koehnen in this proceeding on October 7, 2021,

1. **IT IS ORDERED AND ADJUDGED** that 9684875 Canada Inc. dba RN Traport and Sandeep Raj Singh pay to 908593 Ontario Limited the sum of \$10,780.78, on a joint and several basis.

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
Toronto, Ontario M5J 2T9

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

OMNIBUS DEFAULT JUDGMENT ORDER

AIRD & BERLIS LLP

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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 “L”

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

Claimant

- and -

SIMCOM INTERNATIONAL INC.

Respondent

CLAIMS DECISION

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**”).

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.

The Respondent, Simcom International Inc. (“**Simcom**”), was a customer of 908, with Canadian dollar and U.S. dollar accounts. According to the affidavit of Angelo Consoli sworn October 27, 2020, in accordance with the Collection Plan Order, the Receiver sent a Claims Package to Simcom via email, including the Receiver’s Claim against Simcom for amounts owing in the amount of CDN\$2,929.42 (less a \$200 without prejudice settlement discount if accepted by Simcom) and US\$2,935.04. As set out in the form of Receiver’s Claim attached as Schedule “D” to the Collection Plan Order, the aforementioned amounts represented Simcom’s indebtedness to 908 incurred during the period of September 9, 2019 to October 13, 2019.

Pursuant to the Collection Plan Order, Simcom filed a Notice of Dispute with the Receiver and the Receiver, in turn, provided the Claims Officer with the Notice of Dispute and all documentation related thereto filed by Simcom, as well as the statements of account evidencing the amounts owed by Simcom to 908 as part of the Dispute Package.

Counsel for Simcom subsequently advised the Claims Officer and the Receiver that Simcom would no longer be pursuing its dispute of the Receiver’s Claim. As such, based on the written record contained within the Dispute Package and Simcom’s advice that it no longer wishes to pursue its challenge to the Receiver’s Claim, in accordance with the provisions of the Collection Plan Order,

the Claims Officer has determined that, the Receiver's Claim is valid and that Simcom is indebted to 908 in the amounts of CDN\$2,929.42 and US\$2,935.04.

Pursuant to the Collection Plan Order, a Receiver's Claim denominated in any 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 the Collection Plan Order. The Bank of Canada's daily average rate for United States Dollars on August 4, 2020 was CDN\$1.3372 according to the Bank of Canada's website. As such, the portion of the Receiver's Claim denominated in United States Dollars, after conversion to Canadian Dollars, is CDN\$3,924.74 resulting in the aggregate amount of the Receiver's Claim being CDN\$6,854.16.

February 14, 2022



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

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

Claimant

- and -

JJ TRANSPORTATION INC.

Respondent

CLAIMS DECISION

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.

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**”). In the Eighth Report, the Receiver noted that it had located copies of CCAs for approximately 60% of Fleet Card Business customers and through discussions with 908’s employees, customers and the Receiver’s own review of 908’s books and records, the Receiver understands that all customers were required to execute a CCA to be eligible to participate in the Fleet Card Business. Accordingly, the Receiver’s position is that the terms and conditions of the CCA should be deemed to apply to all customers of the Fleet Card Business who have outstanding amounts owing to 908.

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.

The Respondent, JJ Transportation Inc. (“**JJ**”), was a customer of 908’s Fleet Card Business, with both Canadian dollar and U.S. dollar accounts. According to the affidavit of Angelo Consoli sworn

October 27, 2020, in accordance with the procedures set out in the Collection Plan Order, the Receiver sent a Claims Package to JJ via email, including the Receiver's Claim against JJ for amounts owing in the amounts of CDN\$74,599.11 and US\$11,510.86. As set out in the form of Receiver's Claim attached as Schedule "D" to the Collection Plan Order, the aforementioned amounts represented JJ'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.

Pursuant to the Collection Plan Order, JJ filed a Notice of Dispute dated September 25, 2020 with the Receiver and the Receiver, in turn, provided the Claims Officer with the Notice of Dispute and all documentation related thereto filed by JJ, as well as the statements of account evidencing the amounts owed by JJ to 908 as part of the Dispute Package.

A copy of a CCA executed by JJ was not provided to the Claims Officer by the Receiver. The Receiver advised that a JJ CCA could not be located amongst 908's books and records. In its Notice of Dispute, JJ states that in July 2016, 908 and JJ "agreed on receiving and providing fuel services". No form of written agreement was included with JJ's Notice of Dispute. Based on the foregoing, it is the Claims Officer's assumption that the "agreement" referred to by JJ relating to the receipt and provision of fuel services was the standard 908 CCA.

In its Notice of Dispute, JJ asserts that at the time that the parties entered into the aforementioned fuel services agreement, 908 agreed to provide a discount or rebate cheque to JJ along with 908's bi-weekly invoices for the fuel purchased by JJ.

According to JJ, on every fuel invoice that it received from 908, it received a fuel rebate according to the fuel rate and quantity of fuel purchased bi-weekly. Included with its Notice of Dispute, JJ provided what it asserts are copies of rebate cheques previously received from 908 as well as what JJ asserts to be copies of statements from "Eagle Fleet Services" (the "**Rebate Statements**"). The Rebate Statements are for the months of March, April, July, August, October and November 2017, and January 2018. Each of the Rebate Statements set out the amount of fuel purchased by JJ - presumably in both Canada and the United States as evidenced by the amounts of fuel purchased being divided into litres and gallons. In the case of both Canadian and US fuel purchases, a rebate amount is set out. By way of example, for the month of March 2017, JJ purchased 46,511.02 litres at a rebate rate of 14.1 cents per litre and 1,999.52 gallons at a rebate rate of US\$19.0 cents per gallon resulting in rebates of \$6,558.05 and US\$379.91, respectively. The aforementioned amounts correspond to amounts in the copies of rebate cheques that JJ attached to its Notice of Dispute. The Rebate Statements do not set out how the rebate rate was established from time to time, and the rebate rates set out in the Rebate Statements provided by JJ vary from 11.0 cents to 15.0 cents per litre for JJ's CDN account and 18.0 cents to 21.0 cents per gallon for its USD account.

In addition to the Rebate Statements, JJ also included with its Notice of Dispute statements from "Eagle Fleet Services" for the purchase of fuel by JJ (the "**Fuel Purchase Statements**"). The Fuel Purchase Statements set out the quantity of fuel purchased by JJ along with an amount for payment. The Fuel Purchase Statements cover both Canadian and U.S. dollar purchases and cover the period from January 2018 to September 2019. According to JJ, it stopped receiving fuel rebates from

2018, presumably February 2018 given JJ's inclusion of a Rebate Statement for January 2018 as noted above.

In its Notice of Dispute, JJ states that on December 9, 2020, it was contacted by the Receiver regarding payment of the invoices that gave rise to the Receiver's Claim as set out above - at which time JJ asserts that it advised the Receiver of the amount that JJ should pay after deducting the total amount of rebates to which JJ claimed entitlement. The Notice of Dispute does not specify the amount that JJ advised the Receiver it should pay after accounting for the outstanding rebates, but JJ's position is ultimately that it should only pay the net amount of the unpaid invoices after applying the rebates to which it claims entitlement.

Further in that regard, JJ has provided a calculation of its total fuel purchases for the years 2018 and 2019. According to JJ, the total amount of fuel purchased in the United States was 45,924.902 gallons and the total amount of fuel purchased in Canada was 618,499.64 litres. In its calculation JJ utilized rebate rates of US20.0 cents per gallon and CDN13.0 cents per litre, respectively. Based on its own calculations included in its Notice of Dispute, JJ's position is that it is entitled to rebates in the amount of US\$9,184.99 and \$80,404.96. Based upon the amount of the Receiver's Claim, if JJ is entitled to set off the aforementioned rebate amounts against the unpaid invoices owed to 908, it would result in JJ owing the amount of US\$2,325.87, and the CDN component of the Receiver's Claim would be completely offset.

In its written submissions to the Claims Officer, the Receiver's position is that the terms of the CCA do not provide a contractual basis for the rebates to which JJ claims entitlement. According to the Receiver, in consideration for prompt and complete payment of past invoices issued to JJ, 908 may have, on a strictly gratuitous basis and as a customer loyalty promotional effort, from time to time provide rebates to JJ 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 JJ 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 JJ. As such, the Receiver denies that neither the Receiver nor 908 is under any contractual or legal obligation to offer the alleged rebates claimed by JJ.

Further in that regard, the Receiver's position is that the Rebate Statements do not create a binding agreement on the part of 908 to pay the rebates claimed by JJ, and in support of that position, the Receiver relies upon the "entire agreement" provision of the standard 908 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 JJ 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, JJ 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 JJ, JJ has submitted insufficient evidence to substantiate its calculation of the rebates. Further in that regard, the Receiver notes that there is no documented basis upon which the rebates of US20.0 cents per gallon and CDN13.0 cents per litre noted above were calculated and states that 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. As noted above, the Rebate Statements do not set out how the rebate rate was established and the rebate rates set out in the Rebate Statements provided (which are not exhaustive) vary from 11.0 cents to 15.0 cents per litre for JJ's CDN account and 18.0 cents to 21.0 cents per gallon for its USD account. JJ does not provide an explanation in its Notice of Dispute regarding the basis for the rebate calculation or how it was derived.

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 the principal(s) of the applicable customer and not the customer itself. As such, the Receiver's position is that there is no way for it to verify whether the rebates to which JJ claims entitlement are in fact owing to JJ based on its Notice of Dispute and supporting documents, presumably due to the possibility that rebate payments may have been made by 908 directly to the principal(s) of JJ.

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 JJ on September 14, 2021 providing JJ with a copy of the Receiver's written submissions and the opportunity to provide responding submissions, along with any additional supporting documentation. The Claims Officer requested that any responding submissions and documentation be provided by JJ by no later than September 24, 2021 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 JJ's Disputed Claim. The Claims Officer was not provided with any responding submissions by JJ.

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 JJ to 908 represent amounts incurred by JJ during the period of September 9, 2019 to October 13, 2019, following the Receiver's appointment. Based upon the Notice of Dispute, JJ 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, JJ's position is that it is entitled to rebates applicable to the period covered by the Fuel Purchase Statements (January 2018 - September 2019) and once those rebates are applied by way of set-off, the remaining amount represents the extent of JJ's liability to 908.

Although a copy of the JJ CCA could not be found in 908's books and records, a form of CCA is included as Appendix "D" to the Eighth Report. The CCA makes no reference to the payment of rebates and JJ 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, JJ relies upon the Rebate Statements to support its position that there was an agreement between JJ and 908 regarding the payment of rebates and that the rebates payable for the period of January 2018-September 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, do the Rebate Statements themselves, which cover only a portion of the Fuel Services supply arrangement between JJ and 908, establish that such rebates were paid and, in effect, provide evidence of an agreement by 908 to pay rebates, which agreement binds the Receiver? As noted by the Receiver in its written submissions, the CCA contains an entire agreement provision but to the extent that rebates may have been paid by 908 to JJ, the Receiver submits that they were paid on a gratuitous basis and paid (or not paid) at the discretion of 908's principals.

Further in that regard, it is noteworthy that the first of the Rebate Statements provided by JJ is for March 2017, some eight (8) months after the period which JJ claims an agreement was reached regarding the payment of rebates. Furthermore, the Rebate Statements cover the months of March, April, July, August, October and November 2017 and January 2018 so it would appear that any rebates paid were not paid consistently on a monthly basis whereas JJ appears to have been invoiced consistently by 908, and paid equally consistently, in accordance with the Fuel Purchase Statements between February of 2018 and September of 2019 with no objection by JJ. No explanation was provided by JJ as to why no rebate statements were filed with the Notice of Dispute for the periods after January 2018, nor was any evidence provided indicating that JJ reached out to 908 between February 2018 and September 2019 to inquire as to when rebates would be paid. Notwithstanding the Claims Officer's request for responding submissions and any further evidence, no submissions or further evidence was provided to the Claims Officer by JJ.

In its submissions, the Receiver also states that there is no way for it to verify whether the rebates to which JJ claims entitlement are in fact owing to JJ based on its Notice of Dispute and supporting documents, due to the possibility that rebate payments may have been made by 908 directly to the principal(s) of JJ. The Receiver takes the position that because in other instances the Receiver has been able to confirm that 908 issued rebates to certain customers by making payments to its customers' principals instead of the customer itself, there is, in effect, a *possibility* that similar payments were made in the instant case although that cannot be verified. The claim that such

payments *may* have been made does not itself constitute evidence and aside from the Receiver's statements, no evidence has been provided to the Claims Officer that payments were made to JJ's principals.

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 JJ must establish that it was legally entitled to the payment of rebates from 908 such that if 908 did not pay said rebates, JJ had an actionable claim against 908. Based on the written record, it is the Claims Officer's view that JJ 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.

Based on the written record contained within the Dispute Package, and in accordance with the provisions of the Collection Plan Order, the Claims Officer has determined that the Receiver's Claim is valid and that JJ is indebted to 908 in the amounts of CDN\$74,599.11 and US\$11,510.86, without set off or deduction for any rebate amounts claimed.

Pursuant to the Collection Plan Order, a Receiver's Claim denominated in any 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 the Collection Plan Order. The Bank of Canada's daily average rate for United States Dollars on August 4, 2020 was CDN\$1.3372 according to the Bank of Canada's website. As such, the portion of the Receiver's Claim denominated in United States Dollars, after conversion to Canadian Dollars, is CDN\$15,392.32 resulting in the aggregate amount of the Receiver's Claim being CDN\$89,991.43.

March 14, 2022



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”

**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

SETTLEMENT AGREEMENT AND RELEASE

IN CONSIDERATION OF the payment of the sum of **ONE HUNDRED NINETY THREE-THOUSAND FOUR HUNDRED AND FORTY EIGHT DOLLARS AND NINETY-SIX CENTS (\$193,448.96)** (the "**Settlement Amount**") from **1882190 Ontario Inc. o/a Central Trucking** (the "**Subject Customer**") to BDO Canada Limited in its as the Court-appointed Receiver (in such capacity, the "**Receiver**") of 908593 Ontario Limited capacity operating as Eagle Travel Plaza and Eagle Fleet Services ("**Eagle Fleet**"):

1. the Receiver, and all of its affiliates, directors, officers, employees, agents, beneficiaries, successors, heirs, executors, administrators, estate trustees and assigns, and on behalf of Eagle Fleet (collectively, the "**Receiver Parties**"), hereby forever release, remise and discharge the Subject Customer and all of its affiliates, directors, officers, employees, agents, beneficiaries, successors, heirs, executors, administrators, estate trustees and assigns (collectively, the "**Customer Parties**"), without qualification or limitation, from any and all manner of claims, counterclaims, crossclaims, actions, causes of action, and demands of every nature or kind which the Receiver Parties now have or may have in future arising out of, related to, or connected in any manner with the Receiver's Claim (the "**Receiver's Claim**") issued to the Subject Customer pursuant to the Order of the Honourable Justice Hainey dated August 4, 2020; and
2. the Customer Parties hereby forever release, remise and discharge the Receiver Parties from any and all manner of claims, counterclaims, crossclaims, actions, causes of action, and demands of every nature or kind (including, without limitation, rebate claims), which the Receiver Parties now have or may have in future arising out of, related to, or connected in any manner with the Customer Parties' dealings with the Receiver and/or Eagle Fleet during the time periods identified in the Receiver's Claim,

(together, the "**Claims Released**").

FOR CLARITY, the Claims Released do not include any claims which the Receiver Parties may have against the Customer Parties which are not claimed by way of the Receiver's Claim, including, without limitation, claims for invoices issued in respect of periods prior to those identified in the Receiver's Claim.

THE SETTLEMENT AMOUNT shall be paid in accordance with the payment terms set out in Schedule "B" hereto. If the Subject Customer defaults on any payment owing in respect of the payment terms set out in Schedule "B", the Receiver shall be entitled to judgment as against the Subject Customer in the amount of the Settlement Amount, less any payments received up until the date of the default, plus the Receiver's costs of obtaining such judgment on a partial indemnity scale. The Subject Customer hereby consents to judgment in said amount, and authorizes counsel for the Receiver to execute such consents or other documents as may be required to obtain judgment as set out herein.

THE RELEASES SET OUT HEREIN in favour of the Customer Parties shall only be effective upon receipt of payment in full of the Settlement Amount, as set out in Schedule B.

AND FOR THE SAID CONSIDERATION, the Receiver Parties and the Customer Parties (together, the "Undersigned") further covenant and agree not to commence or maintain any action, suit or proceeding against one another, or against any person, firm, corporation or other legal entity, whether or not valid or ultimately successful, in respect of the Claims Released or any other matter arising therefrom, whether for contribution or indemnity, under the provisions of the *Negligence Act* or the *Rules of Civil Procedure*, and/or otherwise.

AND FOR THE SAID CONSIDERATION, the Undersigned further agree that this Release shall operate conclusively as an estoppel in the event of any such claim or proceeding and may be pleaded accordingly.

AND FOR THE SAID CONSIDERATION, the Undersigned hereby represent and warrant that they have not assigned to any person, firm, or corporation any of the actions, causes of action, claims, counterclaims, crossclaims, contracts, guarantees, indemnities, undertakings, debts, suits or demands of any nature or kind which they have released by this Release.

AND FOR THE SAID CONSIDERATION, it is further agreed and understood that the Undersigned do not admit any liability or obligation of any kind to one another and that such liability or obligation is specifically denied.

AND IT IS HEREBY DECLARED that this Release is fully understood, that the consideration referred to herein is the sole consideration for this Release and that the said consideration is accepted voluntarily for the purpose of making full and final compromise in settlement of all claims and proceedings now or hereafter contemplated to be brought by the Undersigned for any matter pertaining to the Claims Released.

THE UNDERSIGNED HEREBY ACKNOWLEDGE AND CONFIRM that they have had the opportunity to seek and obtain legal advice with respect to the matters addressed in this Release and fully understand it.

THE UNDERSIGNED HEREBY AGREE that any dispute relating to this Release shall be resolved in accordance with the laws of the Province of Ontario.

THE UNDERSIGNED HEREBY AGREE that this Release may be executed in counterparts and that a facsimile copy, electronic copy or photocopy of each counterpart shall be deemed to be an original and such counterparts together shall constitute one and the same instrument.

IN WITNESS WHEREOF THE UNDERSIGNED execute the Release.

[SIGNATURE PAGE FOLLOWS]

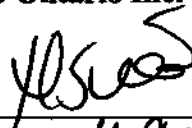
Dated this 12th day of May 2021.

**BDO CANADA LIMITED in its capacity
as the Court-appointed Receiver of 908593
Ontario Limited operating as Eagle Travel
Plaza and Eagle Fleet Services, and not in
its personal or corporate capacity**



**Name: Angelo Consoli
Title: Vice President**

1882190 Ontario Inc. o/a Central Trucking



**Name: H. Dillon
I have the authority to bind the corporation.**



908593 Ontario Limited o/a EAGLE FLEET SERVICES

c/o BDO Canada Limited
Hamilton, ON
L8P 1H1
HST#R122088453

SCHEDULE 'A' STATEMENT OF ACCOUNT

SUBJECT CUSTOMER:
CENTRAL TRUCKING
Customer Number:

36899

CAD Account

Charges	Period	
Fuel charges	(Sep 9-15)	\$49,140.07
Fuel charges	(Sep 16-22)	\$45,455.98
Fuel charges	(Sep 23-29)	\$46,588.41
Fuel charges	(Sep 30-Oct 6)	\$38,065.32
Fuel charges	(Oct 7-13)	\$27,449.87
Total		\$ 206,699.65
Less: Payments		
Add:		
Interest (to May 31, 2020 @ 18% per annum)		\$21,672.14
Collection and professional costs		\$500.00
Claim Amount		228,871.79
	<u>Calculated</u>	
Rebate (August 2019)	(\$33,346.49)	
Rebate (September 2019)	(\$13,767.86)	
Rebate (October 2019)	(\$8,423.87)	\$ (55,538.22)
Interest (to May 31, 2020 @ 18% per annum)	(\$21,672.14)	
	<u>\$ (77,210.36)</u>	
Less: Settlement discount	(1)	(\$77,300.00)
Proposed Settlement (before set-offs)		151,571.79
Total: Proposed Account Settlement		\$ 151,571.79

Notes:

- (1) The foregoing constitutes a "without prejudice" offer to settle made in accordance with the Receiver's Collection Plan, as described in the accompanying cover letter.



908593 Ontario Limited o/a EAGLE FLEET SERVICES

c/o BDO Canada Limited
Hamilton, ON
L8P 1H1
HST#R122088453

SCHEDULE 'A' STATEMENT OF ACCOUNT

SUBJECT CUSTOMER:
CENTRAL TRUCKING
Customer Number:

36899

USD Account

Charges	Period	
Fuel charges	(Sep 9-15)	\$7,246.35
Fuel charges	(Sep 16-22)	\$6,147.83
Fuel charges	(Sep 23-29)	\$6,429.76
Fuel charges	(Sep 30-Oct 6)	\$9,025.78
Fuel charges	(Oct 7-13)	\$9,845.91
Total		\$ 38,695.63
Less: Payments		
Add:		
Interest (to May 31, 2020 @ 18% per annum)		\$4,057.17
Collection and professional costs		\$370.00
Claim Amount		43,122.80
	<u>Calculated</u>	
Rebate (August 2019)	(\$3,623.71)	
Rebate (September 2019)	(\$2,249.98)	
Rebate (October 2019)	(\$1,684.72)	\$ (7,558.41)
Interest (to May 31, 2020 @ 18% per annum)	(\$4,057.17)	
	<u>\$ (11,615.58)</u>	
Less: Settlement discount	(1)	(\$11,700.00)
Proposed Settlement (before set-offs)		31,422.80
Total: Proposed Account Settlement		\$ 31,422.80

Notes:

- (1) The foregoing constitutes a "without prejudice" offer to settle made in accordance with the Receiver's Collection Plan, as described in the accompanying cover letter.

SCHEDULE "B"

Payment Terms

The Subject Customer shall pay the Settlement Amount owing to the Receiver, as follows:

Customer Name	1882190 Ontario Inc. o/a Central Trucking		
Customer Number	36899		
		Settlement Amount	\$ 193,448.96
<u>Installment</u>	<u>Date</u>	<u>Payment</u>	<u>Balance</u>
1	28-May-21	\$ 8,448.96	\$ 185,000.00
2	28-Jun-21	25,000.00	160,000.00
3	28-Jul-21	37,000.00	123,000.00
4	28-Aug-21	37,000.00	86,000.00
5	28-Sep-21	43,000.00	43,000.00
6	28-Oct-21	43,000.00	-
Total		\$193,448.96	

42772486.2

APPENDIX “N”

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

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

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, 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
[Setting aside Default Judgment]

The Creditors shown on Schedule “A” hereto will make a Motion or Motions to a Judge presiding over the Commercial List on _____ at 10:00 a.m., or as soon after that time as the Motion can be heard.

PROPOSED METHOD OF HEARING: The Motion is to be heard

In writing under subrule 37.12.1(1) because it is
[insert on consent, unopposed or made without notice];

In writing as an opposed motion under subrule 37.12.1(4);

In person;

By telephone conference;

By video conference.

at the following location

zoom info to be provided

(Courthouse address for in person hearing or telephone conference or video conference details, such as a dial-in number, access code, video link, etc. if applicable)

THE MOTION IS FOR:

- (a) an Order setting aside the default judgments obtained by the Court-Appointed Receiver in this matter against each of the parties shown on Schedule “A” (the **“Moving Parties”**);
- (b) an Order directing that the adjudication of the liability, if any, of the Moving Parties in favour of the Respondent, 908593 Ontario Limited o/a Eagle Fleet Services,

including interest, penalties and costs, be directed to the Claims Officer (as that term is defined in the Receiver's 8th Report to Court) for determination, pursuant to reasonable procedures to be established by the Claims Officer in respect of presentation of evidence, written legal argument, and oral argument;

- (c) an Order setting aside all Notice of Garnishment and any other steps taken by the Receiver to enforce the subject Default Judgments, including efforts to enforce same by third-party collection agencies, and, if necessary, an interim order implementing the prohibitions contained in this paragraph on an interim basis pending the final adjudication of all claims made against the Moving Parties;
- (d) such further and other relief as to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION ARE

Introduction

- (a) The Moving Parties each operate truck transportation businesses serving customers throughout North America, largely based in southern Ontario. Each of the Moving Parties is a former customer of 908593 Ontario Limited ("908") o/a Eagle Fleet Services.
- (b) 908 was one of various corporations utilized by the individual Respondents in their overall business structure, which consisted of providing various services to trucking industry customers (i.e. truck transportation companies and proprietorships of varying sizes). The vast majority of the Respondents' business consisted of the issuance of "fleet cards" (essentially credit cards) that individual drivers (including

the Moving Parties) could use to purchase fuel and other items on credit at participating gas stations and truck stops throughout North America. Each of the Moving Parties is the subject of default judgment issued by the Court pursuant to procedures established by Court Orders issued in this Receivership.

- (c) Although the educational level attained, by, and the ethnic origin of, a party to a proceeding such as this one would typically be irrelevant, in this particular case, as will be seen, the ethnicity and education level of the principals of each of the Moving Parties is significant. All are of Indian descent, and many are first-generation immigrants to Canada. Most of the Moving Parties have a high-school or less level of education, as well as some professional training in respect of vehicle operation.

The Receivership

- (d) 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 908 and certain of the other Defendants.
- (e) 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.

- (f) 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.
- (g) Despite the fact that the Receiver stated in its Third Report to Court that the Fleet Card Business lacked adequate records, the Receiver nonetheless claims that accurate and reliable records exist in respect 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. The Moving parties dispute this.
- (h) In fact, had the Moving Parties been aware of the issues with respect to the state of record-keeping at 908, they would likely not have continued to source their fuel needs with 908. The Receiver should not be permitted to rely on those same records of 908. As the Receiver is aware, the technology exists to obtain precise and accurate readings of the actual amounts of fuel dispensed to the Moving Parties.

The Eagle Fuel Card Credit Agreement

- (i) 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”).

- (j) The terms of the CCA provide, among other things:
 - (i) 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;
 - (i) 908 issued invoices to the Fleet Card Customer on a weekly basis.
 - (ii) 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;
 - (iii) the Fleet Card Customer was 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
 - (iv) interest on overdue balances was charged at a rate of 18% per annum.
- (k) 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.

- (l) 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**”).

The Rebates

- (m) The Receiver has acknowledged that, historically, 908 provided customers with rebates, (the “**Rebates**”), which Simranjit Dhillon (“**Dhillon**”), the principal of 908 personally quantified based on the spread between the price and the cost of fuel, and taking into consideration the volume of fuel purchased, Mr. Dhillon’s relationship with the customer, and the economic climate.
- (n) The Moving Parties agree with the above finding of the Receiver, but take the position that the Receiver’s position does not tell the entire story with respect to the Rebates. Rebates were constantly being granted by Mr. Dhillon to the Moving Parties, and, in fact, the Rebates were a large part of the reason why many of the Moving Parties used 908 for fuel purchases. Many of the Moving Parties would have sourced their fuel supply requirements elsewhere had the Rebates not existed.
- (o) The Rebates constitute a binding term of the overall contractual arrangement between the parties, established by the conduct of the parties, repeated over a sufficiently-long period of time. The Receiver stepped into the shoes of 908 when

it was appointed, and was bound by the same contractual terms that previously bound 908, including granting the Rebates.

- (p) In the alternative, the Moving Parties reasonably relied on the granting of the Rebates when they purchased the fuel that they are now being asked to pay for, and may have purchased that fuel elsewhere had they been aware that the Receiver would later take the position that it was not required to honour the established practice between the parties of granting Rebates. The Receivership estate would be unjustly enriched if it is permitted to insist on payment of the fuel charges that it now seeks to collect without also granting the Rebates.
- (q) In the further alternative, equity requires that the Rebates be granted by the Receiver in the same manner as, and approximating as closely as possible the quantum of, the Rebates previously granted by Mr. Dhillon. The Receiver assumed the relationship between 908 and the Subject Customers subject to the equities as between them, including the requirement to pay the Rebates.

The Collections Process Order

- (r) On December 16, 2019, the Honourable Justice Hainey issued an order (the “**Collections Process Order**”) approving a collection process (the “**Collection Plan**”) to be undertaken by the Receiver in respect of collecting the outstanding balances owed on the Fleet Cards.

- (s) The Collection Plan is overly complicated, requires multiple actions on the part of the Subject Customers, was difficult if not impossible for them to follow, and from the outset has been rife with problems.

- (t) The Receiver's Collection Plan can be summarized as follows:
 - (i) **Service of Receiver's Collection Order.** The Receiver was required to serve the Receiver's Collection Order on the Subject Customers by way of email or mail, as applicable. The Order contains a comeback clause that entitled any party affected by the Order to seek modifications to the Collection Order within a short period of time. The Moving Parties were not served with the Motion materials in respect of the Collection Order, were not served with a copy of the Order and were not aware it was being made. They obviously had no opportunity to avail themselves of the comeback clause;

 - (ii) **Claims Officer.** Edmond Lamek of the law firm DLA Piper LLP was appointed as the Claims Officer, with responsibility assigned by the Court for adjudicating disputed claims and formulating reasonable procedures for presentation of evidence and hearing arguments in respect to such disputes;

 - (iii) **Notice to Subject Customers.** the Receiver was required to deliver a claim package (the "**Claim Package**") including the Receiver's Claim, a notice for publication (the "**Notice to Subject Customers**", an instruction letter (the "**Instruction Letter**"), a blank form of notice of dispute (a "**Notice of**

Dispute”, a Settlement Offer and any other documentation the Receiver may deem appropriate, to the Subject Customers, by mail or email;

- (iv) Further, the Receiver was also required to: (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;
- (v) **Receiver’s Claim.** The Receiver’s Claim was deemed to be 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. (collectively, the “**Receiver’s Claim Amount**”);
- (vi) **Settlement Offer.** The Receiver made an offer to settle to each Subject Customer that it would 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 Amount was required to be accepted no later than 30 days from the date of service of the Claim Package (the “**Acceptance of Settlement Deadline**”);
- (vii) **Notices of Dispute.** Any Subject Customer who disputed the amount of the Receiver’s Claim, and did not accept the Settlement Offer, was required to submit to the Receiver a completed Notice of Dispute within 30 days of service of the Claim Package (the “**Notice of Dispute Deadline**”);

- (viii) **Default Judgment.** Any Subject Customer who 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, was 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 was entitled to default judgment against said Subject Customers in the said amounts;
- (ix) Undefended Claims were referred to the Claims Officer, who reviewed the Undefended Claims, and prepared a report or reports to the Court setting out its recommendations as to the quantum of the applicable default judgments (the "**Default Judgment Report**"). The Receiver was then 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;
- (x) **Disputed Claims.** Following the Notice of Dispute Deadline, the Receiver was to refer any disputes to the Claims Officer for adjudication;
- (xi) **Discretion to Settle Disputed Claims.** The Receiver and the Subject Customers were 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;

- (xii) **Right of Appeal.** Each of the Receiver and each Subject Customer was 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;

- (xiii) **Further Direction from the Court.** Each of the Receiver and the Claims Officer are entitled to seek further directions from the Court regarding the administration of the Receiver’s Collection Plan, as necessary.

None of the Moving Parties was Aware of the Service of a Claims Package on Them

- (u) For the purpose of the service requirements set out in the Receiver’s Collection Plan, the Receiver served Subject Customers by way of email or regular mail, as applicable, at the physical address or email addresses shown in the unreliable records of 908. Although this method of service was authorized by the Court, the Receiver’s reliance on the records of 908 has proven to be highly problematic.

- (v) In almost every case, the Moving Parties did not receive a copy of the Claims Package, or the Claims Package simply did not come to their attention. In some cases, the Moving Parties only became aware of the existence of the claims

procedure or the judgment issued against them when Notice of Garnishment were delivered to their bank.

- (w) In many instances, the email addresses used by the Receiver to serve materials were old or no longer in use. In other cases, the Claims Package was delivered to old addresses at which the Moving Parties, or their principles, no longer carry on business or reside. In some cases, the Moving Party customer had been communicating regularly with Mr. Dhillon prior to the Receivership via a valid and current email address, only to discover that the Receiver had served a Claims Package to a totally different, and outdated, email address.
- (x) In all cases, the claims package did not come to the attention of the Moving Parties in sufficient time to permit them to respond to, prepare, and file Notices of Dispute in accordance with the Claims Procedure.

The Advertisement of the Claims Procedure was Insufficient

- (y) The advertisement of the collection process in the Globe and Mail was also problematic, and demonstrated a form of cultural tone-deafness on the part of the Receiver. Not one of the 27 Moving Parties reads the Globe and Mail regularly and not one of them saw or was aware of this advertisement. No advertisements were placed in any south-Asian language newspapers, radio or televisions stations, which many of the Moving Parties do read, listen to, or watch.

Negative Intervention of Mr. Dhillon

- (z) In almost all cases, a representative of each of the Moving parties communicated with the Respondent Simranjit Dhillon shortly after becoming aware of the receivership of the Respondent. Mr. Dhillon advised almost all of the Moving Parties not to respond to any communications received from the Receiver in respect of unpaid fuel charges, and further advised that he would “take care of this” without the necessity of the Moving Parties responding to communications from the Receiver, and not to make any payments to the Receiver.

- (aa) Mr. Dhillon was a well-known and respected member of the South-Asian community. He was viewed by the community as a successful business person and a role model. Reputation and community standing are very influential factors in the South Asian community, and the Moving Parties, by and large, trusted the advice of Mr. Dhillon, given his influence and stature in the community. The specific cultural context of the Moving Parties should be taken into account in the Court’s determination of the reasonableness of the conduct of the Moving Parties in following the advice of Mr. Dhillon.

- (bb) But for the advice of Mr. Dhillon, had the Moving Parties become aware of the claim made by the receiver against them, the Moving Parties would have responded to the claims package sent to them by the Receiver by way of a Notice of Dispute. It was never the intention of any of the Moving Parties to concede the amounts claimed by the Receiver.

The Moving Parties Have Viable Defences

- (cc) The Moving Parties have viable defences to the claims advanced by the Receiver against them, including, without limitation:

The Rebates

- (i) Each of the Moving Parties is entitled to the benefit of the Rebates. The Receiver maintains that, because the CCA's executed by the Moving Parties do not provide for the Rebates, the Moving Parties are not entitled to the benefit of same. The course of conduct on the part of both 908 and the Moving Parties establishes that either the Rebates are an integral term of the contractual agreement between 908 and the Moving Parties. In many cases, the amount of the Rebate due to the Moving Parties is significant;
- (ii) the alternative, the Moving Parties reasonably relied on the granting of the Rebates when they purchased the fuel that they are now being asked to pay for, and the Receivership estate would be unjustly enriched if it is permitted to insist on payment of the fuel charges that it now seeks to collect without also granting the Rebates;
- (iii) In the further alternative, equity requires that the Rebates be granted by the Receiver. The Receiver assumed the relationship between 908 and the Subject Customers subject to the equities as between them, including the requirement to pay the Rebates;

Disputed Fuel Volumes

- (iv) In some cases, the volume of fuel alleged to have been utilized by certain of the Moving parties is disputed, notwithstanding the Receiver's conclusion that the records of EFS are reliable in respect of the volumes of fuel delivered to each of the Moving Parties. As stated above, the technology exists to precisely quantify the amount of fuel actually dispenses to the Moving Parties. The Receiver's reluctance to do so is based purely on cost, which is far outweighed by the injustice of the Court issuing Judgment against the Moving Parties based on allegations of fuel usage that could be inaccurate;

Excessive Costs Claims

- (v) The amount added by the Receiver to each default judgment against the Moving Parties are excessive;

Faulty Currency Exchange Procedures

- (vi) In some cases, an incorrect currency conversion procedure has been used by the Receiver to convert charges denominated in US currency into Canadian currency.
- (dd) Such further and other grounds as the lawyers may advise.

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

- (ee) the various Affidavits of a representative of each of the Moving Parties;
- (ff) the Affidavit of Dhruv Bhavneshkumar Mehta; and
- (gg) such further and other evidence as the lawyers may advise and this Honourable Court may permit.

January 18, 2022

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto ON M5C 2W7

Jeffrey J. Simpson (39663M)
jsimpson@torkinmanes.com
Tel: 416-777-5413

Lawyers for the Moving Parties

TO: **THE SERVICE LIST**

SCHEDULE "A"

Moving Parties

2137458 Ontario Inc o/a Peace Transportation
2230353 Ontario Inc. o/a A2 Logistics
SBS Expedited Services Ltd
Cheema Carriers Corp
2141111 Alberta Ltd. dba North Trans Logistics
Adnan Ahmed Luk
Primeline Logistics Inc.
Montana Group of Companies
Manjinder Singh Munjial
Roadish Transport Inc.
Sohaib Razzaq
Shaan Express Inc
Sukhraj Mangat
Non-stop Fastfreight Inc.
O. Kahlon Transport Inc.
1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport
107017009 Canada Inc. O/A TGR- trans
20917181 Ontario Ltd. dba Citizen Logtisics Inc.
Moon Trans Inc.
2048870 Ontario Inc.
2146790 Alberta Ltd. dba Wheelforce Express
2123610 Ontario Inc. o/a A One Logistics Inc.
2028153 Ontario Inc. dba Range Cargo
Rana Ahmad
2192394 Ontario Inc. o.a Fast Freight Services
Jaswant Nagra

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

TORKIN MANES LLP

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Fax: 416-863-0305

Lawyers for the Moving Parties

APPENDIX “O”



SUPERIOR COURT OF JUSTICE

DATE: FEBRUARY 22, 2022 @9:50AM

COURT FILE NO: CV-19-628293-00CL

SHORT TITLE: CIBC V DHILLON

C O U N S E L S H E E T

ADAM WEST (908593 ONTARIO LTD.)

awest@airdberlis.com

MIRANDA SPENCE (908593 ONTARIO LTD.)

mspence@airdberlis.com

JEFFREY SIMPSON

jsimpson@torkinmanes.com

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2230353 Ontario Inc. o/a A2 Logistics
SBS Expedited Services Ltd.
Cheema Carriers Corp.
2141111 Alberta Ltd. dba North Trans Logistics
Adnan Ahmed Luk
Primeline Logistics Inc.
Montana Group of Companies
Manjinder Singh Munjial
Roadish Transport Inc.
Sohaib Razzaq
Shaan Express Inc.
Sukhraj Mangat
Non-stop Fastfreight Inc.
O. Kahlon Transport Inc.
1557650 Ontario Inc. o/a Wawa Transport Ltd. and o/a Wawa Transport
107017009 Canada Inc. O/A TGR- trans
20917181 Ontario Ltd. dba Citizen Logistics Inc.
Moon Trans Inc.
2048870 Ontario Inc.
2146790 Alberta Ltd. dba Wheelforce Express
2123610 Ontario Inc. o/a A One Logistics Inc.
2028153 Ontario Inc. dba Range Cargo
Rana Ahmad
2192394 Ontario Inc. o/a Fast Freight Services



Jaswant Nagra

CAN-EX Group Logistics Inc.

Endorsement of Conway J.

This scheduling appointment proceeded before me today by Zoom.

Mr. Simpson represents 27 clients who seek to set aside the omnibus default judgment issued by Justice Hainey.

I told counsel that it will be impractical to have these motions proceed through the CL system and that the real issue that counsel should be focusing on is the amount owed by these customers to Eagle (now in receivership).

Counsel are going to discuss process and are to return to me for a one hour case conference to be booked directly through the CL office. They should come up with proposals as to how best to address these 27 matters.

Conway J.

APPENDIX “P”

Eagle Fleet Services
RSG Law and Torkin Manes Customer Accounts Garnished / Held in Trust

Customer Code	Customer Legal Name	Funds Garnished / Held in Trust
BRXBN / BMZ6F / 34806	2137458 Ontario Inc. o/a Peace Transportation	\$ 500,000.00
35298 / 34199	2230353 Ontario Inc. o/a A2 Logistics	57,380.13
34210	SBS Expedited Services Ltd.	63,964.02
34059	Roadish Transport Inc.	75,000.00
35947 / BQH4L	Montana Group of Companies Ltd.	312,440.67
BLNX9	Primeline Logistics Inc.	64,276.45
BMWZY / 11442	1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport	38,825.70
10656	2028153 Ontario Inc.	55,482.89
	Total	\$ 1,167,369.86

APPENDIX “Q”

April 28, 2022

BY EMAIL

Jeffrey Simpson
Torkin Manes LLP
151 Yonge Street, Suite 1500
Toronto, Ontario M5C 2W7

Dear Counsel:

Re: 908593 Ontario Limited, operating as Eagle Travel Plaza (“Eagle Travel”)

We write to you in relation to the dispute resolution process for the defaulting Eagle Travel customers that are represented jointly by you and Raj Grewal of RSG Law.

As you know, the Receiver has sought to resolve these accounts by way negotiated settlements, with negotiations beginning in some cases as early as July 2021. Despite the Receiver’s efforts, no settlements have been reached. Instead, you have indicated that the customers represented by you and RSG Law intend to bring motion(s) to set aside the individual judgments.

As you are also aware, the Receiver is currently holding significant funds that have been garnished from certain of your clients’ bank accounts, or have been provided as alternate security in exchange for the Receiver terminating its garnishments pending resolution discussions. The funds are to be released upon the agreement of the relevant parties, or order of the Court.

As you will recall, during a scheduling hearing before Justice Conway on February 22, 2022, Her Honour indicated that she was not prepared to hear in excess of 20 separate motions on the matter, and directed that you schedule a one-hour case conference to discuss process. She further directed that, *“the real issue that counsel should be focusing on is the amount owed by these customers to Eagle (now in receivership).”* Since the February 22, 2022 scheduling hearing, you have taken no action to set a case conference, or to seek to resolve the amount owed by the clients that you represent.

The Receiver has a short hearing date set on May 10, 2022, at 11:00 am to address other matters in this receivership. In light of the above, the Receiver intends to seek an order from Justice Conway that authorises the Receiver to release the garnished funds and alternate security if your clients do not take concrete steps to move this matter forward by May 30, 2022. For clarity, we consider concrete steps to be scheduling a case conference, as Her Honour previously directed, or our two sides independently agreeing to a process by which your clients’ disputed claims may be adjudicated.

April 28, 2022
Page 2

Should you wish to discuss this matter further, please do not hesitate to contact me.

Yours truly,

AIRD & BERLIS LLP

A handwritten signature in black ink, appearing to read 'MS', with a stylized flourish extending from the bottom right.

Miranda Spence
Partner

MS:aw

48516957.2

CANADIAN IMPERIAL BANK OF COMMERCE

- and - SIMRANJIT DHILLON ET AL.

Plaintiff

Defendants

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

<p>ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST</p> <p>Proceedings commenced at Toronto</p>	
<p>TWELFTH REPORT OF THE RECEIVER</p>	
<p>AIRD & BERLIS LLP Brookfield Place 181 Bay Street, Suite 1800 Toronto, Ontario M5J 2T9</p> <p>Steven L. Graff (LSO # 31871V) Tel: (416) 865-7726 Email: sgraff@airdberlis.com</p> <p>Miranda Spence (LSO # 60621M) Tel: (416) 865-3414 Email: mspence@airdberlis.com</p> <p>Adam West (LSO # 82565S) Tel: 647-426-2309 Email: awest@airdberlis.com</p> <p><i>Lawyers for BDO Canada Limited in its capacity as the court-appointed Receiver of 908593 Ontario Limited et al.</i></p>	

TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) TUESDAY, THE 10th
)
JUSTICE CONWAY) DAY OF MAY, 2022

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

SETTLEMENT APPROVAL 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**”) for an order (the “**Settlement Approval Order**”) approving and giving effect to the Pilot Settlement Agreement dated April 29, 2022 (the “**Pilot Settlement Agreement**”), attached as Appendix E to the Twelfth Report of the Receiver dated May 4, 2022 (the “**Twelfth Report**”) was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Twelfth Report and on hearing the submissions of counsel for the Receiver, Canadian Imperial Bank of Commerce, SFJ Inc., Pilot Travel Centers LLC and Flying J Canada Inc. (collectively “**Pilot**”), and such other counsel as were present:

- 1. THIS COURT ORDERS** that the settlement, releases and other matters contemplated by the Pilot Settlement Agreement are hereby approved in their entirety.
- 2. THIS COURT ORDERS** that the payment to Pilot contemplated by the Pilot Settlement Agreement shall be binding on any trustee in bankruptcy that is now or that may be appointed and shall not be void or voidable by creditors of 908, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue or other reviewable transaction under the *Bankruptcy and Insolvency Act*, the *Companies’ Creditors Arrangement Act*, or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial laws.
- 3. 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

and

SIMRANJIT DHILLON ET AL.

Plaintiff

Defendants

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceedings commenced at Toronto

SETTLEMENT APPROVAL ORDER

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

TAB 4

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)
JUSTICE CONWAY)
)
)

TUESDAY, THE 10th
DAY OF MAY, 2022

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**”) for an order (the “**Release of Funds Order**”) granting the Receiver authority to disburse funds currently held as security for certain Default Judgments was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the Twelfth Report of the Receiver dated May 4, 2022 (the “**Twelfth Report**”), and on hearing the submissions of counsel for the Receiver, and such other counsel as were present:

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 Hainey in this proceeding on August 4, 2020.
 2. **THIS COURT ORDERS** that if the Subject Customers listed in Schedule “A” to this Order fail to, by no later than May 30, 2022, either (a) schedule a case conference before me to address their proposed motion to set aside Default Judgments granted against them (the “**Proposed Motion**”), or (b) reach an agreement with the Receiver regarding the process for the adjudication of the Pending Motion, the Receiver shall be at liberty and is hereby authorised to release any funds held on behalf of said Subject Customers as set out in Schedule “A”, and to treat such funds in the same manner as any other funds realized in the course of the Receiver’s mandate.
 3. **THIS COURT ORDERS** that, for clarity, the Receiver shall continue to hold in trust any funds attributable to any Subject Customer listed on Schedule “A” if said Subject Customer takes one of the steps identified in paragraph 2 hereof, pending agreement of the parties or further order of the Court.
 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.
-

Schedule “A” – Subject Customers with Funds Garnished / Held in Trust

Customer Code	Customer Legal Name	Funds Garnished / Held in Trust
BRXBN / BMZ6F / 34806	2137458 Ontario Inc. o/a Peace Transportation	\$ 500,000.00
35298 / 34199	2230353 Ontario Inc. o/a A2 Logistics	57,380.13
34210	SBS Expedited Services Ltd.	63,964.02
34059	Roadish Transport Inc.	75,000.00
35947 / BQH4L	Montana Group of Companies Ltd.	312,440.67
BLNX9	Primeline Logistics Inc.	64,276.45
BMWZY / 11442	1557650 Ontario Inc. o/a Wawa Transport Ltd and o/a Wawa Transport	38,825.70
10656	2028153 Ontario Inc.	55,482.89
	Total	\$ 1,167,369.86

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

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

TAB 5

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) TUESDAY, THE 10th
)
JUSTICE CONWAY) DAY OF MAY, 2022

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

THIS MOTION for judgment as against 1882190 Ontario Inc. operating as Central Trucking, in accordance with the terms of a settlement agreement and release dated May 12, 2021, was heard this day by judicial teleconference via Zoom at Toronto, Ontario.

ON READING the notice of motion and the Twelfth Report of BDO Canada Limited, in its capacity as 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**”), and on hearing submissions from counsel for the Receiver, and such other counsel as were present,

1. **IT IS ORDERED AND ADJUDGED** that 1882190 Ontario Inc. operating as Central Trucking pay to 908593 Ontario Limited the sum of \$49,500, on a joint and several basis.

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

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.*

48556084.1

TAB 6

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) TUESDAY, THE 10th
)
JUSTICE CONWAY) DAY OF MAY, 2022

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

DISPUTED CLAIMS 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**”) 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 Twelfth Report of the Receiver dated May 4, 2021 (the “**Twelfth Report**”), and the decisions of the Claims Officer dated February 14, 2022, and March 14, 2022, appended thereto, and on hearing the submissions of counsel for the Receiver, and such other counsel as were present:

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 Hainey in this proceeding on August 4, 2020.

JUDGMENT

2. **THIS COURT ORDERS** that the decisions of the Claims Officer appended to the Twelfth Report are to be enforceable against the Subject Customers.

3. **IT IS FURTHER ORDERED AND ADJUDGED** that the Subject Customers shall pay to 908 those amounts listed in Schedule “A” to this Order.

4. **IT IS FURTHER ORDERED AND DIRECTED** that the Registrar shall issue judgments against the Subject Customers in the forms attached as Schedule “B” to this Order.

5. **THIS COURT ORDERS** that, for greater certainty, the within judgment shall not affect the rights and interests of any Subject Customers not named in Schedule “A” to this Order.

6. **THIS COURT ORDERS** that this Disputed Claims Order and all of its provisions is effective from the date it is made without any need for entry and filing.

Schedule "A" – Judgment List

Guarantor	Subject Customer/Guarantor Legal Name	Claims Officer Decision Amount	Claims Officer Decision Date
	Simcom International Inc.	\$6,854.16	February 14, 2022
X	Mukhtiar Boparai	\$6,854.16	February 14, 2022
X	Bhupinder Boparai	\$6,854.16	February 14, 2022
	JJ Transport Inc.	\$89,991.43	March 14, 2022

Schedule “B” – 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 Disputed Claims Order issued by the Honourable Justice Conway in this proceeding on May 10, 2022,

1. **IT IS ORDERED AND ADJUDGED** that Simcom International Inc., Mukhtiar Boparai and Bhupinder Boparai pay to 908593 Ontario Limited the sum of \$6,854.16, on a joint and several basis.

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

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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 Disputed Claims Order issued by the Honourable Justice Conway in this proceeding on May 10, 2022,

1. **IT IS ORDERED AND ADJUDGED** that JJ Transportation Inc. pay to 908593 Ontario Limited the sum of \$89,991.43.

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

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

CANADIAN IMPERIAL BANK OF COMMERCE

and

SIMRANJIT DHILLON ET AL.

Plaintiff

Defendants

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

ONTARIO

Proceedings commenced at Toronto

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

DISPUTED CLAIMS ORDER

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*Lawyers for BDO Canada Limited in its capacity
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Limited, operating as Eagle Travel Plaza, et al.*

TAB 7

SERVICE LIST

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-----	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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<p>Harpreet Dhillon 12774 Innis Lake Rd., Caledon</p>	<p>Baljit Dhillon 5366 Fisher Line, Camlachie, ON N0N 1E0</p>
<p>Puneet Dhillon 39 Rose Avenue, Tilbury, ON N0P 2L0</p>	<p>Gurbinder Singh 12774 Innis Lake Rd., Caledon</p>
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<p>Fax: 416-863-1515 Email: sgraff@airdberlis.com</p> <p>DENNIS O’LEARY (LSO # 24184H) Tel: (416) 865-4711 Fax: (416) 863-1515 Email: doleary@airdberlis.com</p> <p>MIRANDA SPENCE (LSO # 60621M) Tel: 416-865-3414 Fax: 416-863-1515 Email: mspence@airdberlis.com</p> <p>ADAM WEST (LSO # 82565S) Tel: (647) 426-2309 Fax: (416) 863-1515 Email: awest@airdberlis.com</p> <p>Lawyers for the BDO Canada Limited, in its capacity as the court-appointed Receiver and Manager of certain of the Defendants and Interim Receiver of certain of the Defendants</p>	<p>luisar@stockwoods.ca 416-593-2492</p> <p>Carlo DiCarlo carlodc@stockwoods.ca Tel: (416) 593-2485 Counsel for ISS</p>
<p>MILLER THOMSON LLP 100 New Park Place, Suite 700 Vaughan, Ontario L4K 0H9</p> <p>BOBBY H. SACHDEVA Tel: (905) 532-6670 Fax: (416) 660-0139 Email: bsachdeva@millერთhompson.com</p> <p>Lawyers for Gurcharan Bajwa</p>	<p>MILLER THOMSON LLP One London Place 255 Queens Avenue, Suite 2010 London, ON Canada N6A 5R8</p> <p>TONY VAN KLINK LSO#: 29008M Tel: 519.931.3509 Fax: 519.858.8511 tvanklink@millერთhompson.com</p> <p>Lawyers for MNP Ltd., the Court-appointed Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc.</p>
<p>SIMPSON WIGLE LAW LLP</p>	<p>FLETT BECCARIO</p>

<p>1 Hunter Street East Suite 200 Hamilton, ON L8N 3W1</p> <p>DAVID J.H. JACKSON Tel: (905) 528-8411 ext. 304 Fax: (905) 528-9008 Email: jacksond@simpsonwiggles.com</p> <p>Lawyers for msi Spergel Inc., in its capacity as Bankruptcy Trustee over the estate of 2541900 Ontario Ltd. and Lawyers for FirstOntario Credit Union and Lawyers for Tandia Financial Credit Union Limited</p> <p>ROSEMARY A. FISHER Tel: (905) 528-8411 ext. 239 Fax: (905) 528-9008 Email: fisherr@simpsonwiggles.com</p> <p>Lawyers for msi Spergel Inc., in its capacity as Court- Receiver and Manager of 2561534 Ontario Limited.</p>	<p>190 Division Street P.O. Box 340 Welland ON L3B 5P9</p> <p>J. ROSS MACFARLANE (LSO# 36417N) Tel: (905) 732-4481 Fax: (905) 732-2020 Email: jrmafar@flettbeccario.com</p> <p>Lawyers for BOO Canada Limited, in its capacity as Court-Appointed Receiver of certain property for 2571279 Ontario Inc. and Lawyers for msi Spergel Inc., in its capacity as Court-Appointed Receiver of certain property for 1393382 Ontario Limited</p>
<p>PAGE, MARTIN LLP Barristers and Solicitors 150 York Street, Suite 800 Toronto, Ontario M5H 3S5</p> <p>KENNETH H. PAGE LSUC#:28195S Tel: (416) 595-9935 Fax: (416) 595-1731 E-mail: kenpage@pagemartin.com</p> <p>Lawyers for Schwartz Levitsky Feldman Inc., Court appointed Receiver and Manager of 2145744 Ontario Limited</p>	<p>DLA PIPER (CANADA) LLP 1 First Canadian Place, Suite 6000 100 King Street West Toronto. ON M5X 1 E2</p> <p>EDMOND F.B. LAMEK (LSO #33338U) Tel: 416.365.4444 Fax: 416.369.7945 Email: edmond.lamek@dlapiper.com</p> <p>DANNY M. NUNES (LSO #53802D) Tel: 416.365.3421 Fax: 416.369.7945 Email: danny.nunes@dlapiper.com</p>

		Lawyers for msi Spergel Inc., in its capacity as Court- Receiver and Manager of 2145744 Ontario Limited
	<p>HIMELFARB PROZANSKI Barristers and Solicitors 480 University Avenue, Suite 1401 Toronto, ON M5G 1V2</p> <p>BRIAN MCCUTCHEON Tel: (416) 599-8080 ext. 228 Fax: (416) 599-3131 Email: brian@himprolaw.com</p> <p>RICHARD QUANCE richard@himprolaw.com</p> <p>Lawyers for 2323583 Ontario Inc., 2131774 Ontario Inc., 1742240 Ontario Inc., and Mirjana Malic, 1616292 Ontario Limited, 909413 Ontario Limited, RC Investments Inc., Niti Khanna, Henco Financial Inc., Queenwest Leasing Inc., Rakesh Chaddha, Savita Chaddha, 232583 Ontario Inc., 2131774 Ontario Inc., Deepak Khanna, Mahesh Bakshi, Manoj Sikka, Kanika Agarwal, 2538704 Ontario Inc, 2538704 Ontario Limited, Kathryn Spragget, Olga Young, Sonika Sikka, Puneet Bakshi, Balbir Kaur, Pritam Arshi, East & West Inc.</p>	<p>GOWLING WLG Barristers and Solicitors 1 First Canadian Place 100 King Street West Suite 1600 Toronto, ON M5X 1G5</p> <p>CLIFTON P. PROPHET Tel: (416) 862-3509 Fax: (416) 863-3509 Email: clifton.prophet@gowlingwlg.com</p> <p>HADDON MURRAY Tel: (416) 862-3604 Email: haddon.murray@gowlingwlg.com</p> <p>Lawyers for Meridian Credit Union</p>
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		<p>GEORGE BENCHETRIT Tel: (416) 218-1141 Fax: (416) 222-1841 Email: george@chaitons.com</p> <p>SANEEA TANVIR Tel: (416) 218-1128 Fax: (416) 218-1853 Email: stanvir@chaitons.com Lawyers for Laurentian Bank of Canada</p>
	<p>MACDONALD SAGER MANIS LLP 150 York St Toronto, ON M5H 3S5</p> <p>CHRISTINE JONATHAN T. 416.364.3325 CJonathan@msmlaw.ca</p> <p>Lawyers to Rathcliffe</p>	<p>Home Trust Company 145 King Street West, Suite 2300, Toronto, Ontario, M5H 1J8</p>
	<p>BLAKE, CASSELS & GRAYDON LLP Barristers and Solicitors 199 Bay Street, Suite 4000 Toronto, ON M5L 1A9</p> <p>CHRIS BURR Tel: 416-863-3261 Fax: 416-863-2653 Email: Chris.Burr@blakes.com</p> <p>DAVID KRUSE Tel: 416-863-2467 Fax: 416-863-2653 Email: David.Kruse@blakes.com Lawyers for Pilot Travel Centers LLC</p>	<p>COHEN HIGHLEY LLP 255 Queens Avenue, 11th Floor London, ON N6A 5R8</p> <p>BENJAMIN G. BLAY Tel: 519-672-9330 x 343 Fax: 519-672-5960 Email: blay@cohenhighley.com Lawyers for Vanroboys Enterprises Ltd.</p>
	<p>Canada Revenue Agency Bankruptcy Dept., 1 Front Street West, Suite 100, Toronto, ON, M5J 2X6</p>	<p>THE BROWN LAW FIRM 306 - 3310 South Service Road, Burlington, Ontario L7N 3M6</p> <p>THOMAS BROWN Tel: (905) 632-5333 Fax: (905) 632-1189 Email: tbrown@tblf.ca</p>

		Lawyers to Lou Cerruti and Claybar Contracting Inc.
	<p>Minister of Revenue Revenue Collections Branch - Insolvency Unit, 33 King Street W., P.O. Box. 627, Oshawa ON, L1H 8H5</p>	<p>THORNTON GROUT FINNIGAN LLP Barristers and Solicitors 100 Wellington Street West, Suite 3200 P.O. Box 329 Toronto, ON M5K 1K7</p> <p>LEANNE WILLIAMS Tel: 416-304-0060 Fax: 416-304-1313 Email: LWilliams@tgf.ca Lawyers for Pilot Travel Centers LLC</p>
	<p>SORENSEN BAKER 1600 Wyandotte St E, Windsor, ON N8Y 1C7</p> <p>ANNA HEINRICHS-NEUFELD Tel: 519-256-3111 E-Mail: sboffice@cogeco.net</p> <p>MERRILL BAKER Tel:519-256-3111 Email:baker@cogeco.net</p> <p>Lawyers for Monica and Bruno Zuliani</p>	<p>Ministry of Finance Attention Kevin J. O'Hara, 33 King Street West, 6th Floor, Oshawa, ON, L1H 1A1, Lawyers for Her Majesty the Queen in Right of the Province of Ontario</p> <p>VERONICA CEPONIS PROFESSIONAL CORPORATION 422 East Street North Samia, Ontario N7T 6Y4</p> <p>VERONICA CEPONIS Tel: (519)491-5550 Email: veronica@ceponislaw.com</p> <p>Lawyers for Di Cocco Contractors (2015) Inc.</p>
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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 MOVING PARTY
(Returnable May 10, 2022)

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